

*To All Ottawa County Commissioners:*

*The Ottawa County Board of Commissioners will meet on **Tuesday, April 11, 2023 at 9:00 AM** for the regular April meeting of the Board at the Ottawa County Fillmore Street Complex in West Olive, Michigan and via Zoom and YouTube.*

*The Agenda is as follows:*

- 1. Call to Order by the Chairperson*
- 2. Prayer and Pledge of Allegiance*
- 3. Roll Call*
- 4. Correspondence*
- 5. Public Comment*
- 6. Approval of Agenda*
- 7. Consent Resolutions:*

*From the County Clerk/Register*

*A. Board of Commissioners Meeting Minutes*

*Suggested Motion:*

*To approve the minutes of the [March 28, 2023](#) Board of Commissioners meeting.*

*B. [Correspondence Log 497](#)*

*Suggested Motion:*

*To receive for information the Correspondence Log.*

From Administration

C. [Ottawa County Prosecutor's Office 2022 Annual Report](#)

Suggested Motion:

To receive for information the Ottawa County Prosecutor's Office 2022 Annual Report.

D. [Ottawa County 58<sup>th</sup> District Court 2022 Annual Report](#)

Suggested Motion:

To receive for information the Ottawa County 58<sup>th</sup> District Court 2022 Annual Report.

E. [Ottawa County 20<sup>th</sup> Circuit and Probate Courts 2022 Annual Report](#)

Suggested Motion:

To receive for information the Ottawa County 20<sup>th</sup> Circuit and Probate Courts 2022 Annual Report.

F. [Ottawa County Human Resources 2022 Annual Report](#)

Suggested Motion:

To receive for information the Ottawa County Human Resources 2022 Annual Report.

G. [Ottawa County Community Action Agency 2022 Annual Report](#)

Suggested Motion:

To receive for information the Ottawa County Community Action Agency 2022 Annual Report.

H. [Michigan State Extension 2022 Annual Report](#)

Suggested Motion:

To receive for information the Michigan State Extension 2022 Annual Report.

From the Planning and Policy Committee

I. [Ottawa Sands Treehouse Bid and Contract](#)

Suggested Motion:

To accept the bid from Apex Contractors, Inc. for construction of the Ottawa Sands treehouses at a cost of \$1,667,000.

J. [Crisis Aid International](#)

Suggested Motion:

To approve the request from the Sheriff's Office to allow Crisis Aid International to occupy the designated office space at the Fillmore Complex.

K. [Board Resolutions Policy](#)

Suggested Motion:

To rescind the Board Resolutions Policy established by the prior Board which limited the Board's ability to speak on important issues.



From the Finance and Administration Committee

L. [Accounts Payable for February 27, 2023, through March 24, 2023](#)

Suggested Motion:

To approve the general claims in the amount of \$19,613,366.78 as presented by the summary report for February 27, 2023, through March 24, 2023.

M. [County Newsletter Mailing](#)

Suggested Motion:

To approve the contract with Holland Litho for the printing and mail preparation of the Ottawa County Newsletter for the next four editions at the approximate cost of \$119,305.56.

N. [County of Ottawa Financial Report – Vredeveld Haefner LLC](#)

Suggested Motion:

To receive for information the Comprehensive Annual Financial Report of the County of Ottawa for the Year Ended September 30, 2022.

O. [Local Government Retirement System Annual Report \(form 5572\)](#)

Suggested Motion:

To receive the Local Government Retirement System Annual Report as required by Public Act 202 of 2017.

P. [Foam Trailer](#)

Suggested Motion:

To approve a request to fund Foam Firefighting Trailers from the Hazardous Material Technical Rescue Team operating budget, in which the county would pay 50% of the cost, or \$125,000.

Q. [2023 Ottawa County Equalized Values – L4024](#)

Suggested Motion:

To approve the 2023 Ottawa County Equalized value and to appoint the Equalization Director to represent Ottawa County at State Equalization Hearings.

R. [2023 Ottawa County Equalized Values – L4037C](#)

Suggested Motion:

To approve the 2023 Ottawa County Equalized values Form L4037C for each jurisdiction in the County.

S. [Michigan Agriculture Preservation Fund Grant Agreement](#)

Suggested Motion:

To approve a grant agreement with Michigan Department of Agriculture and Rural Development for \$267,899.00.

T. [Parcel Cost – Share Contract with USDA-NRCS](#)

Suggested Motion:

To approve a parcel cost-share contract with USDA-NRCS to secure federal Farm Bill funding for an agricultural easement.

U. [Community Mental Health Personnel Requests](#)

*Suggested Motion:*

*To approve the request from Community Mental Health to add one Mental Health Clinician - Diversion Liaison (Group T, pay grade 10), one Recovery Coach (Group T, pay grade 2), and one Mental Health Specialist - Community Support (Group T, pay grade 8) at a cost of \$172,358 for Fiscal Year 2023 to be funded by the Boundary Spanners Grant.*

V. [Sheriff's Office Personnel Request](#)

*Suggested Motion:*

*To approve a proposal to add a Road Patrol Deputy position to the Allendale Charter Township Community Policing Contract 100% funded by Allendale Charter Township.*

W. [Sheriff's Office Personnel Request](#)

*Suggested Motion:*

*To approve and forward to the Board of Commissioners to add (1) Road Patrol Deputy position to the partner contracts funded by Hudsonville Schools (33.5%), Georgetown Township (33.5%), and Ottawa County (33.0%) per budget year at an initial cost of \$27,778.74.*

X. [FY23 Budget Adjustments](#)

*Suggested Motion:*

*To approve the 2023 budget adjustments per the attached schedule.*

8. Public Hearings: None

9. Agenda and Action Requests: None

10. Committee Reports

A. [Ottawa County Prosecutor's Office 2022 Annual Report](#)

(Presented by Lee Fisher, Prosecuting Attorney)

B. [Ottawa County 58<sup>th</sup> District Court 2022 Annual Report](#)

(Presented by Honorable Bradley Knoll, Chief Judge)

C. [Ottawa County 20<sup>th</sup> Circuit and Probate Courts Annual Report](#)

(Presented by Susan Franklin, Court Administrator)

D. [Ottawa County Human Resources 2022 Annual Report](#)

(Presented by Marcie Ver Beek, Director)

E. [Ottawa County Community Action Agency 2022 Annual Report](#)

(Presented by Jennifer Brozowski, Program Director)

F. [Michigan State Extension 2022 Annual Report](#)

(Presented by Erin Moore, District Coordinator, MSU Extension)

- 11. Public Comment*
- 12. Additional Business*
  - A. Report from County Administrator*
- 13. Adjournment at Call of the Chairperson*

**PROPOSED  
PROCEEDINGS OF THE OTTAWA COUNTY  
BOARD OF COMMISSIONERS  
MARCH SESSION – SECOND DAY**

The Ottawa County Board of Commissioners met on Tuesday, March 28, 2023, at 6:33 p.m. and was called to order by the Chairperson.

The prayer was pronounced by Pastor Dennis Perkins.

Commissioner Lucy Ebel led in the Pledge of Allegiance to the Flag of the United States of America.

Present at roll call: Gretchen Cosby, Lucy Ebel, Douglas Zylstra, Jacob Bonnema, Joe Moss, Kyle Terpstra, Sylvia Rhodea, Roger Belknap, Roger Bergman, Allison Miedema.  
(10)

Absent: Rebekah Curran (1)

Public Comments

Public comments were made by the following:

1. Michael Kuras-Spring Lake Township
2. Ken Willison-Spring Lake Township
3. Joe Murray-Holland City
4. Barbara Lee VanHorssen-Grand Haven City
5. Mckenna Grennan-Muskegon County
6. Carey Korpi-Grand Haven City
7. Thom Parker-City of Zeeland
8. Ryan Anderson-Chester Township
9. Kendra Wenzel – Hudsonville City
10. Emily Korchnak – Village of Spring Lake
11. Stephen Rockman – Grand Haven Township
12. Sandy Betten-Spring Lake Township
13. Sheila Dettloff-Holland Township
14. Cindy Kornoelje-Tallmadge Township
15. Jeff King-Jamestown Township
16. David Morren-Allendale Township
17. Harvey Nikkel-Georgetown Township
18. Pam Driesenga-Blendon Township
19. Bob Collins – Spring Lake Village
20. Richard Brown-Spring Lake Township
21. Cindy Spielmaker-Grand Haven City
22. Virginia Greenlee-Park Township
23. Kristen Meghan Kelly-Hudsonville City

Roger Bergman let the meeting at 7:46 p.m.

24. Renee Leighton-Robinson Township

Roger Bergman returned to the meeting at 7:49 p.m.

- 25. Tammy Clark-Grand Haven
- 26. Cheryl Tag-Georgetown Township
- 27. Adrea Hill-Holland Township
- 28. Julia Bratton-Spring Lake Village
- 29. Charity McMaster-Spring Lake Township
- 30. Cathy Schmidt-Allendale Township
- 31. Karen Obits-Spring Lake Township
- 32. Joe Spaulding-Holland Township
- 33. Dennis Dykhous-Georgetown Township
- 34. Jim Dana-City of Grand Haven
- 35. Rebecca Patrick-Allendale Township
- 36. Kristen Hintz-Park Township
- 37. Joel Studabaker-Jamestown Township
- 38. Jack Timmer-Georgetown Township
- 39. Roger Williams-Grand Haven City
- 40. David Barnosky-Port Sheldon Township
- 41. Nick Brock-City of Grandville
- 42. Donna Mooney-Georgetown Township
- 43. Alpha Mansaray-Holland Township

#### Correspondence

- A. Crisis Aid International/Sheriff's Office-Sheriff Kempker gives comments on the Crisis Aid International Children's Anti-Exploitation Partnership Program (CAP) and it's work surrounding human trafficking in West Michigan. Adam Kavanaugh, Alice Guillroy, and Katelyn Bleau, explained how CAP can help support victims and their families in Ottawa County.

The Chairperson called for a recess at 9:04 p.m.

The Chairperson called the meeting back to order at 9:25 p.m.

#### Approval of Agenda

B/C 23-085 Gretchen Cosby moved to approve the agenda of today.

The motion passed.

B/C 23-086 Doug Zylstra moved to amend the agenda and place the motion to approve the 2023 Memorandum of Understanding for the Community Health Needs Assessment contract and funding that was approved at the February 7, 2023, Finance Committee Meeting.

The motion failed by the following votes: Nays: Roger Belknap, Allison Miedema, Kyle Terpstra, Gretchen Cosby, Jacob Bonnema, Sylvia Rhodea, Lucy Ebel, Joe Moss. (8)

Yeas: Douglas Zylstra, Roger Bergman. (2)

B/C 23-087 Doug Zylstra moved to amend the agenda and add a motion to amend the 2023 Board Rules, Rule 6.3 Section 11 additional business– to expressly delineate two subsections A) Administrator Report and B) Commissioner Comments.

The motion failed by the following votes: Nays: Roger Belknap, Gretchen Cosby, Lucy Ebel, Sylvia Rhodea, Allison Miedema, Joe Moss. (6).

Yeas: Roger Bergman, Douglas Zylstra, Jacob Bonnema, Kyle Terpstra. (4)

#### Consent Resolutions

B/C 23-088 Roger Belknap moved to approve the following Consent Resolutions:

- A. To approve the minutes from the March 14, 2023, Board of Commissioners meeting.
- B. To approve the recommendation to amend Rule 6.3 of article 6 – Order of Business by moving Correspondence before Public Comment and striking “for 2024” under Rule 5. I Board Rules Committee (a).

The motion passed.

#### Public Hearings

None.

#### Agenda and Action Requests

B/C 23-089 Gretchen Cosby moved to approve the nominations of (\*indicates recommendation from the Interview Subcommittee):

\*Donna Bunce  
\*Kyle Parcher  
Callie Melton  
Stephen Redmond  
Elizabeth DeLaLuz  
Ericka Singer  
Scott Corley  
Katie Clausing  
Nicholas Arnold  
Mark Stephenson  
Kim Sibilsky  
Earlene Klein  
Richard Harder

Jessica Sifnotis  
 Kristi Drooger  
 Paul Duff  
 Christopher Crothers  
 Jessica Ronne  
 Janet DeYoung  
 Robert Davis  
 Larry Jackson  
 Michala Ringquist

and to select two (2) to fill two (2) General Public vacancies to the Community Mental Health Board beginning March 31, 2023 and ending December 31, 2026.

Roll Call Votes:

Gretchen Cosby-Bunce and Parcher	Allison Miedema-Bunce and Parcher
Roger Bergman-Bunce and Parcher	Lucy Ebel-Bunce and Parcher
Doug Zylstra-Bunce and DeYoung	Roger Belknap-Bunce and Parcher
Jacob Bonnema-Bunce and Parcher	Sylvia Rhodea-Bunce and Parcher
Kyle Terpstra-Bunce and Parcher	Joe Moss-Bunce and Parcher

Total votes received:	Bunce-10	Parcher-9	DeYoung-1	Melton-0
	Redmond-0	DeLaLuz-0	Singer-0	Corley-0
	Clausing-0	Arnold-0	Stephenson-0	Sibilsky-0
	Klein-0	Harder-0	Sifnotis-0	Drooger-0
	Duff-0	Crothers-0	Ronne-0	Davis-0
	Jackson-0	Ringquist-0		

B/C 23-090 Sylvia Rhodea moved to approve the nominations of (\*indicates recommendation from the Interview Subcommittee):

\*Jason Monroe  
 Dorothy Hendricks  
 and to select one (1) to fill one (1) Primary Consumer vacancy to the Community Mental Health Board beginning March 31, 2023 and ending March 31, 2026.

Roll Call Votes:

Roger Belknap-Monroe	Kyle Terpstra-Monroe
Gretchen Cosby-Monroe	Allison Miedema-Monroe
Jacob Bonnema-Monroe	Lucy Ebel-Monroe
Sylvia Rhodea-Monroe	Roger Bergman-Monroe
Doug Zylstra-Hendricks	Joe Moss-Monroe

Total votes received: Monroe-9      Hendricks-1

B/C 23-091 Roger Belknap moved to approve the nominations of (\*indicates recommendation from the Interview Subcommittee):

\*Jerry Geertman

David Morren

Mark Schoenborn

and to select one (1) to fill one (1) Agriculture Sector vacancy to the Groundwater Board beginning January 1, 2023 and ending December 31, 2025.

Roll Call Votes:

Gretchen Cosby-Geertman	Allison Miedema-Geertman
Roger Bergman-Geertman	Lucy Ebel-Geertman
Doug Zylstra-Geertman	Roger Belknap-Geertman
Jacob Bonnema-Geertman	Sylvia Rhodea-Geertman
Kyle Terpstra-Morren	Joe Moss-Geertman

Total votes received: Geertman-9      Morren-1      Schoenborn-0

B/C 23-092      Allison Miedema moved to approve the nominations of (\*indicates recommendation from the Interview Subcommittee):

\*Henry Werksma

Joe Bush

and to select one (1) to fill one (1) Utilities/Engineering vacancy to the Groundwater Board beginning January 1, 2023 and ending December 31, 2025.

Roll Call Votes:

Jacob Bonnema-Werksma	Gretchen Cosby-Werksma
Lucy Ebel-Werksma	Sylvia Rhodea-Werksma
Roger Bergman-Werksma	Doug Zylstra-Werksma
Allison Miedema-Werksma	Roger Belknap-Werksma
Kyle Terpstra-Werksma	Joe Moss-Werksma

Total votes received: Werksma-11      Bush-0

B/C 23-093      Roger Belknap moved to approve the nominations of (\*indicates recommendation from the Interview Subcommittee):

\*William (Bill) Crabtree

and to select one (1) to fill one (1) Industrial Waste Generator vacancy to the Solid Waste Planning Committee beginning January 1, 2023 and ending December 31, 2024.

The motion passed.

#### Committee Reports

None

Roger Bergman left the meeting at 9:58 p.m.



Public Comment

1. Michael Kuras-Spring Lake Township
2. David Morren-Allendale Township
3. Dan Vanden Bosch-City of Holland
4. Mary Bockheim-Tallmadge Township
5. Barbara Lee VanHorssen – City of Grand Haven
6. Adrea Hill-Holland Township
7. Karen Obits-Spring Lake Township
8. Donna Mooney- Georgetown Township
9. Jim Kuiper-Holland Township
10. Aaron Compagner-Jamestown Township
11. Harvey Nikkel – Georgetown Township
12. Carey Korpi – Grand Haven City

Zoom Public Comment

1. Joe Spaulding-Holland Township
2. Ronnie Allen-Allendale
3. Jewell Wichman-City of Ferrysburg

Additional Business

- A. Report from County Administrator-The County Administrator's report was presented.
- B. Commissioner reports from the Ottawa County Farm Bureau Legislative Breakfast held on March 24, 2023- Alison Miedema, Sylvia Rhodea, Lucy Ebel and Joe Moss gave an update.

Adjournment at Call of the Chairperson

The Chairperson adjourned the meeting at 10:31 p.m.

JUSTIN F. ROEBUCK, Clerk/Register  
Of the Board of Commissioners

JOE MOSS, Chairperson  
Of the Board of Commissioners

# Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** County Clerk/Register of Deeds

**Submitted By:** Renee Kuiper

**Agenda Item:** Correspondence Log 497

## Suggested Motion:

To receive for information the Correspondence Log.

## Summary of Request:

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:** Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** County Administrator:  ☒ Recommended ☐ Not Recommended ☐ Without Recommendation

**Committee/Governing/Advisory Board Approval Date:**

4/5/2023 11:37:40 AM List Contents Report by Renee Kuiper on 4/5/2023 at 11:37:40 AM  
Search Results Title:

Correspondence From: SHANNON MCMASTER - NCHS DATA BRIEF - MARCH 27, 2023 - 3/28/2023  
Correspondence From: IRON COUNTY BOC - MARCH 14, 2023 - 3/24/2023  
Correspondence From: KALKASKA COUNTY BOC - MARCH 15, 2023 - 3/24/2023  
Correspondence From: TUSCOLA COUNTY BOC - MARCH 16, 2023 - 3/24/2023  
Correspondence From: SCHOOLCRAFT COUNTY BOC - MARCH 9, 2023 - 3/13/2023  
Correspondence From: OSCEOLA COUNTY BOC - FEBRUARY 21, 2023 - 3/13/2023  
Correspondence From: LAKE COUNTY BOC - FEBRUARY 22, 2023 - 3/10/2023  
Correspondence From: CLINTON COUNTY BOC - FEBRUARY 28, 2023 - 3/1/2023  
Correspondence From: CHEBOYGAN COUNTY BOC - FEBRUARY 28, 2023 - 3/1/2023

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Total Documents      : 9
Total Processing Time : 0 Hours, 0 Minutes, 1 Seconds
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## Mortality in the United States, 2021

Jiaquan Xu, M.D., Sherry L. Murphy, B.S., Kenneth D. Kochanek, M.A., and Elizabeth Arias, Ph.D.

### Key findings

#### Data from the National Vital Statistics System

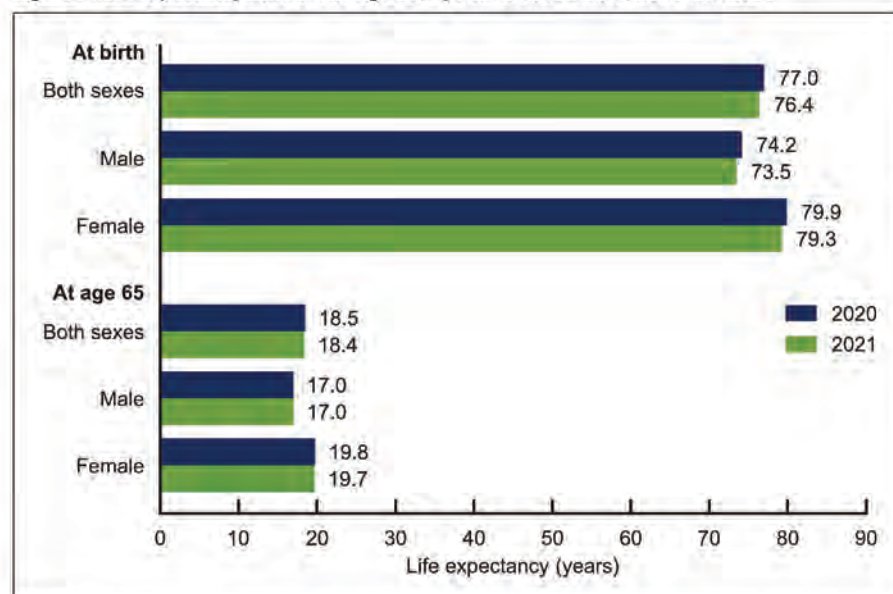
- Life expectancy for the U.S. population in 2021 was 76.4 years, a decrease of 0.6 year from 2020.
- The age-adjusted death rate increased by 5.3% from 835.4 deaths per 100,000 standard population in 2020 to 879.7 in 2021.
- Age-specific death rates increased from 2020 to 2021 for each age group 1 year and over.
- Nine of the 10 leading causes of death in 2021 remained the same as in 2020. Heart disease, cancer, and COVID-19 remained the top 3 leading causes.
- The infant mortality rate was 543.6 infant deaths per 100,000 live births in 2021. The change in infant mortality from 2020 was not statistically significant.

This report presents final 2021 U.S. mortality data on deaths and death rates by demographic and medical characteristics. These data provide information on mortality patterns among U.S. residents by variables such as sex, age, race and Hispanic origin, and cause of death. Life expectancy estimates, age-adjusted death rates, age-specific death rates, the 10 leading causes of death, infant mortality rates, and the 10 leading causes of infant death were analyzed by comparing 2021 and 2020 final data (1).

### How long can we expect to live?

In 2021, life expectancy at birth was 76.4 years for the total U.S. population—a decrease of 0.6 year from 77.0 years in 2020 (Figure 1). For males, life expectancy decreased 0.7 year from 74.2 in 2020 to 73.5 in 2021. For females, life expectancy decreased 0.6 year from 79.9 in 2020 to 79.3 in 2021.

Figure 1. Life expectancy at birth and age 65, by sex: United States, 2020 and 2021



NOTE: Access data table for Figure 1 at: <https://www.cdc.gov/nchs/data/databriefs/db456-tables.pdf#1>.  
SOURCE: National Center for Health Statistics, National Vital Statistics System, Mortality.



U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Centers for Disease Control and Prevention  
National Center for Health Statistics





In 2021, the difference in life expectancy between females and males was 5.8 years, an increase of 0.1 year from 2020.

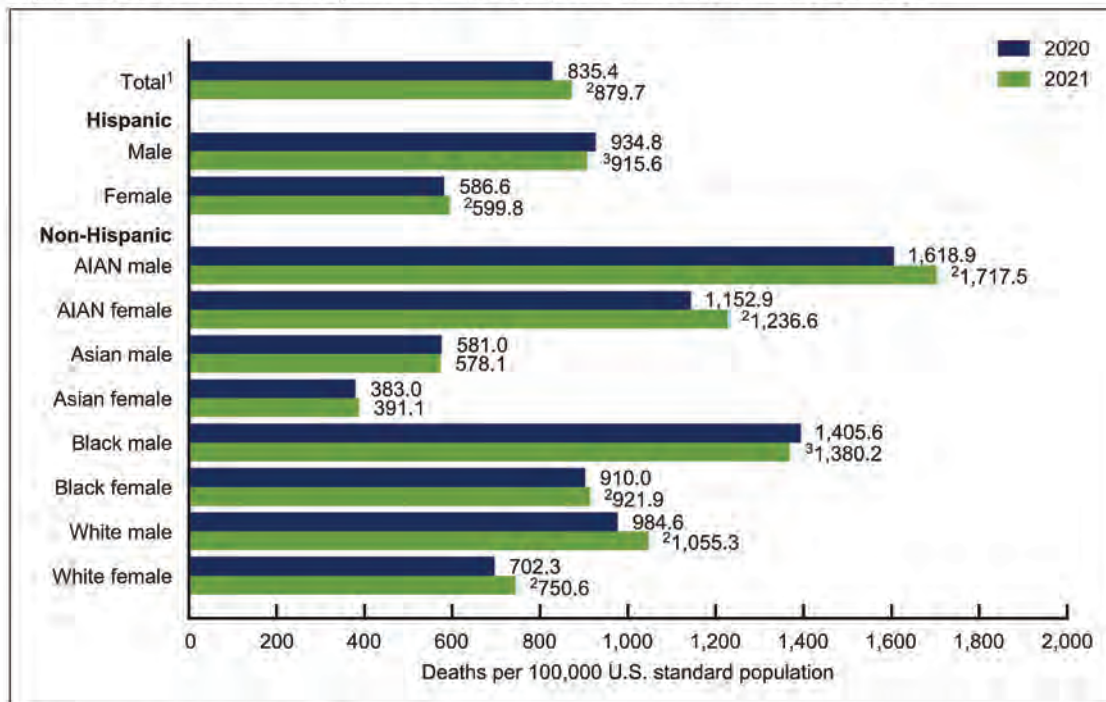
In 2021, life expectancy at age 65 for the total population was 18.4 years, a decrease of 0.1 year from 2020. For females, life expectancy at age 65 decreased 0.1 year from 19.8 in 2020 to 19.7 in 2021. For males, life expectancy at age 65 was 17.0 years in 2021, unchanged from 2020. The difference in life expectancy at age 65 between females and males decreased 0.1 year from 2.8 years in 2020 to 2.7 in 2021.

## What are the age-adjusted death rates for race-ethnicity-sex groups?

The age-adjusted death rate for the total population increased 5.3% from 835.4 deaths per 100,000 U.S. standard population in 2020 to 879.7 in 2021 (Figure 2).

From 2020 to 2021, age-adjusted death rates, corrected for race and ethnicity misclassification, increased 2.3% for Hispanic females (586.6 to 599.8), 6.1% for non-Hispanic American Indian or Alaska Native (AIAN) males (1,618.9 to 1,717.5), 7.3% for non-Hispanic AIAN females (1,152.9 to 1,236.6), 1.3% for non-Hispanic Black females (910.0 to 921.9), 7.2% for non-Hispanic White males (984.6 to 1,055.3), and 6.9% for non-Hispanic White females (702.3 to 750.6).

Figure 2. Age-adjusted death rate, by race and Hispanic origin and sex: United States, 2020 and 2021



<sup>1</sup>Includes races and origins not shown separately.

<sup>2</sup>Statistically significant increase from 2020 to 2021 ( $p < 0.05$ ).

<sup>3</sup>Statistically significant decrease from 2020 to 2021 ( $p < 0.05$ ).

NOTES: AIAN is American Indian or Alaska Native. Race groups are single race. Data by race and Hispanic origin are adjusted for race and Hispanic-origin misclassification on death certificates. Adjusted data may differ from data shown in other reports that have not been adjusted for misclassification. Data table for Figure 2 at: <https://www.cdc.gov/nchs/data/databriefs/db456-tables.pdf#2>.

SOURCE: National Center for Health Statistics, National Vital Statistics System, Mortality.

Age-adjusted death rates decreased 2.1% (from 934.8 in 2020 to 915.6 in 2021) for Hispanic males and 1.8% (1,405.6 to 1,380.2) for non-Hispanic Black males.

The age-adjusted rates for non-Hispanic Asian males and non-Hispanic Asian females in 2021 were not significantly different from the rates in 2020.

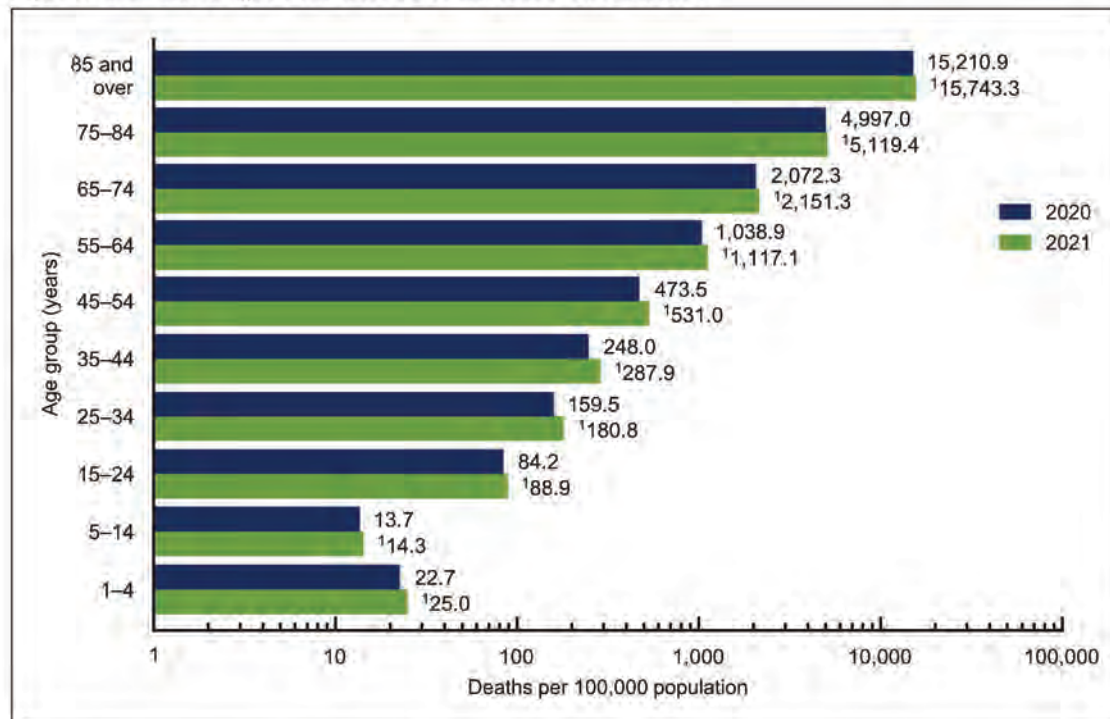
### Did age-specific death rates in 2021 change from 2020 for those aged 1 year and over?

From 2020 to 2021, death rates increased for each age group 1 year and over (Figure 3).

Age-specific rates increased 10.1% for age group 1–4 (from 22.7 deaths per 100,000 population in 2020 to 25.0 in 2021), 4.4% for 5–14 (13.7 to 14.3), 5.6% for 15–24 (84.2 to 88.9), 13.4% for 25–34 (159.5 to 180.8), and 16.1% for 35–44 (248.0 to 287.9).

Rates increased 12.1% for 45–54 (473.5 to 531.0), 7.5% for 55–64 (1,038.9 to 1,117.1), 3.8% for 65–74 (2,072.3 to 2,151.3), 2.4% for 75–84 (4,997.0 to 5,119.4), and 3.5% for 85 and over (15,210.9 to 15,743.3).

Figure 3. Death rate for ages 1 year and over: United States, 2020 and 2021



<sup>1</sup>Statistically significant increase from 2020 to 2021 ( $p < 0.05$ ).

NOTES: Rates are plotted on a logarithmic scale. Data table for Figure 3 includes the number of deaths. Access data table for Figure 3 at: <https://www.cdc.gov/nchs/data/databriefs/db456-tables.pdf#3>.

SOURCE: National Center for Health Statistics, National Vital Statistics System, Mortality.



## What are the death rates for the 10 leading causes of death?

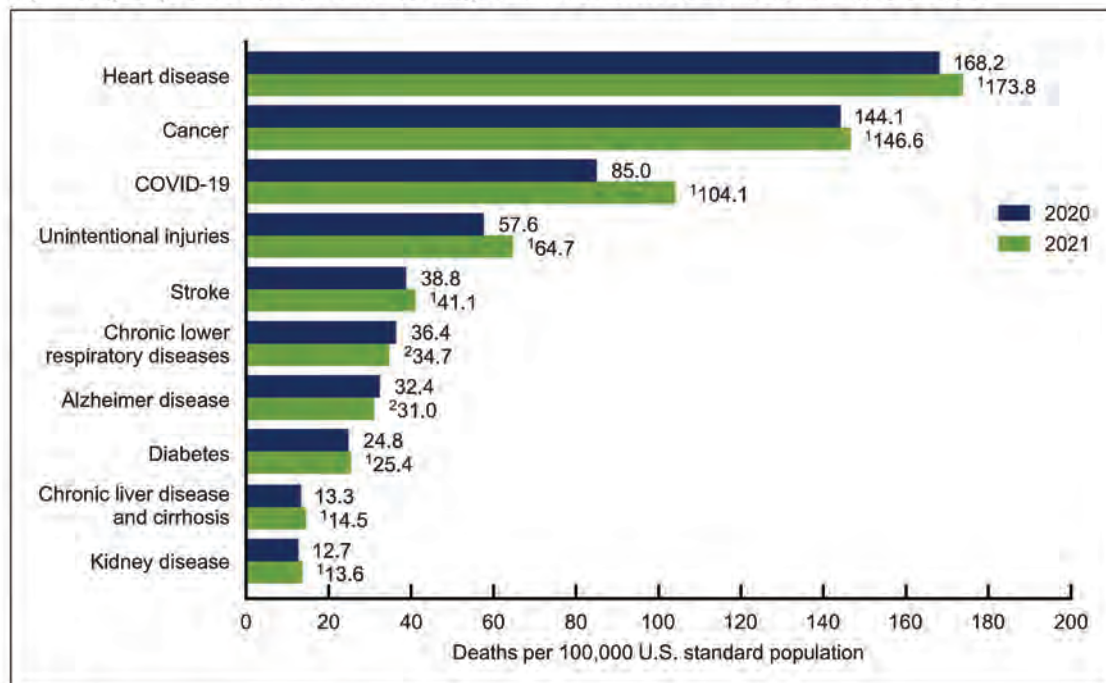
In 2021, 9 of the 10 leading causes of death remained the same as in 2020. The top leading cause in 2021 was heart disease, followed by cancer and COVID-19 (Figure 4).

Chronic liver disease and cirrhosis became the 9th leading cause of death in 2021, while influenza and pneumonia dropped from the list of 10 leading causes. The remaining leading causes in 2021 (unintentional injuries, stroke, chronic lower respiratory diseases, Alzheimer disease, diabetes, and kidney disease) remained at the same ranks as in 2020.

From 2020 to 2021, age-adjusted death rates increased for 8 of the 10 leading causes of death and decreased for 2. The rate increased 3.3% for heart disease (from 168.2 in 2020 to 173.8 in 2021), 1.7% for cancer (144.1 to 146.6), 22.5% for COVID-19 (85.0 to 104.1), 12.3% for unintentional injuries (57.6 to 64.7), 5.9% for stroke (38.8 to 41.1), 2.4% for diabetes (24.8 to 25.4), 9.0% for chronic liver disease and cirrhosis (13.3 to 14.5), and 7.1% for kidney disease (12.7 to 13.6).

Rates decreased 4.7% for chronic lower respiratory diseases (36.4 to 34.7) and 4.3% for Alzheimer disease (32.4 to 31.0).

Figure 4. Age-adjusted death rate for the 10 leading causes of death in 2021: United States, 2020 and 2021



<sup>1</sup>Statistically significant increase from 2020 to 2021 ( $p < 0.05$ ).

<sup>2</sup>Statistically significant decrease from 2020 to 2021 ( $p < 0.05$ ).

NOTES: A total of 3,464,231 resident deaths were registered in the United States in 2021. The 10 leading causes of death accounted for 74.5% of all U.S. deaths in 2021. Causes of death are ranked according to number of deaths. Rankings for 2020 data are not shown. Data table for Figure 4 includes the number of deaths for leading causes and the percentage of total deaths. Access data table for Figure 4 at: <https://www.cdc.gov/nchs/data/databriefs/db456-tables.pdf#4>.

SOURCE: National Center for Health Statistics, National Vital Statistics System, Mortality.

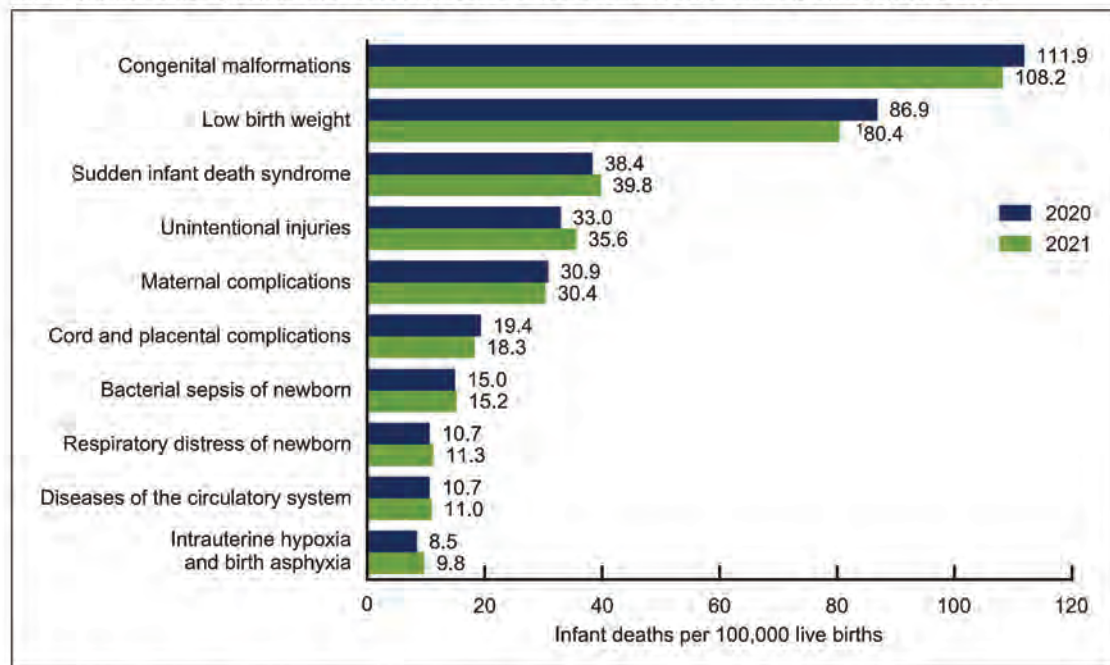
## What are the mortality rates for the 10 leading causes of infant death and for infant deaths overall?

The infant mortality rate (IMR) in 2021 of 543.6 infant deaths per 100,000 live births did not change significantly from the rate in 2020 (541.9).

Causes of infant death are ranked according to number of infant deaths (1). The 10 leading causes of infant death in 2021 (congenital malformations, low birth weight, sudden infant death syndrome, unintentional injuries, maternal complications, cord and placental complications, bacterial sepsis of newborn, respiratory distress of newborn, diseases of the circulatory system, and intrauterine hypoxia and birth asphyxia) accounted for 66.2% of all infant deaths in the United States (Figure 5).

In 2021, intrauterine hypoxia and birth asphyxia became the 10th leading cause of infant death, replacing neonatal hemorrhage, which dropped from the list. The IMR for low birth weight decreased 7.5% from 86.9 in 2020 to 80.4 in 2021. Mortality rates for the other leading causes of infant death did not change significantly.

Figure 5. Infant mortality rate for the 10 leading causes of infant death in 2021; United States, 2020 and 2021



<sup>1</sup>Statistically significant decrease from 2020 to 2021 ( $p < 0.05$ ).

NOTES: A total of 19,920 deaths occurred in children under age 1 year in the United States in 2021, with an infant mortality rate of 543.6 infant deaths per 100,000 live births. The 10 leading causes of infant death in 2021 accounted for 66.2% of all U.S. infant deaths. A total of 19,582 infant deaths occurred in 2020, with an infant mortality rate of 541.9 infant deaths per 100,000 live births. Rankings for 2020 data are not shown. Causes of death are ranked according to number of deaths. Data table for Figure 5 includes the number of deaths under age 1 year for leading causes of infant death and the percentage of total infant deaths. Access data table for Figure 5 at: <https://www.cdc.gov/nchs/data/databriefs/db456-tables.pdf#5>. SOURCE: National Center for Health Statistics, National Vital Statistics System, Mortality.



## Summary

In 2021, a total of 3,464,231 resident deaths were registered in the United States—80,502 more deaths than in 2020. The number of deaths for which COVID-19 was the underlying cause of death increased 18.8% from 350,831 in 2020 to 416,893 in 2021. The age-adjusted death rate for the total population increased 5.3% in 2021 from 2020 after an increase of 16.8% from 2019 to 2020 (1). The decrease in life expectancy for the total population of 0.6 year from 2020 to 2021 was lower than the decline of 1.8 years from 2019 to 2020 (2). Age-specific death rates from 2020 to 2021 increased for each age group 1 year and over. Age-adjusted death rates decreased in 2021 from 2020 for Hispanic males and non-Hispanic Black males, remained unchanged statistically for non-Hispanic Asian males and non-Hispanic Asian females, and increased for all other race and ethnicity groups for both males and females.

Of the 10 leading causes of death in 2021, 9 remained the same as in 2020. Heart disease was the leading cause of death, followed by cancer and COVID-19. Age-adjusted death rates increased for 8 leading causes and decreased for 2. Life expectancy at birth decreased 0.6 year from 77.0 in 2020 to 76.4 in 2021, largely because of increases in mortality due to COVID-19, unintentional injuries, chronic liver disease and cirrhosis, suicide, and homicide.

In 2021, 19,920 deaths occurred in children under age 1 year, which was 338 more infant deaths than in 2020. The change in the IMR from 2020 to 2021 was not statistically significant. Among the 10 leading causes of infant death, the decrease in IMR for one cause (low birth weight) was significant.

Data and findings in this report are based on final mortality data and may differ from provisional data and findings previously published.

## Definitions

**Cause of death:** Based on medical information—including injury diagnoses and external causes of injury—entered on death certificates filed in the United States. This information is classified and coded according to the *International Statistical Classification of Diseases and Related Health Problems, 10th Revision* (3).

**Death rates:** For 2021, based on population estimates for July 1, 2021, that are consistent with the April 1, 2020, census. These population estimates (as well as population figures for the 2020 census) are available from the CDC WONDER website (4). Age-adjusted death rates are useful when comparing different populations because they remove the potential bias that can occur when the populations being compared have different age structures. The National Center for Health Statistics (NCHS) uses the direct method of standardization; see Technical Notes of “Deaths: Final Data for 2020” (1) for more information.

**Infant mortality rate (IMR):** Computed by dividing the number of infant deaths in a calendar year by the number of live births registered for the same period. IMR is the most widely used index for measuring the risk of dying during the first year of life.

**Leading causes of death:** Ranked according to the number of deaths assigned to rankable causes (5).



**Life expectancy:** The expected average number of years of life remaining at a given age. It is denoted by  $e_x$ , which means the average number of subsequent years of life for someone now aged  $x$ . Life expectancy estimates for 2021 are based on a methodology first implemented with 2008 final mortality data (6).

## Data source and methods

The data shown in this report reflect information collected by NCHS for 2020 and 2021 from death certificates filed in all 50 states and the District of Columbia and compiled into national data known as the National Vital Statistics System. Death rates shown in this report are calculated based on postcensal population estimates as of July 1, 2020, and July 1, 2021, which are consistent with the April 1, 2020, census. Differences between death rates were evaluated using a two-tailed  $z$  test.

The race and Hispanic-origin groups shown in this report follow the 1997 Office of Management and Budget standards and differ from the bridged-race categories shown in reports for data years before 2018 (1).

Death rates for Hispanic, non-Hispanic AIAN, and non-Hispanic Asian populations are affected by inconsistencies in reporting Hispanic origin and race on the death certificate compared with censuses and surveys (7,8). As a result, death rates are underestimated by 3% for both the Hispanic and non-Hispanic Asian populations and by 34% for the non-Hispanic AIAN population. Age-adjusted death rates by race and ethnicity in this report are adjusted for race and Hispanic-origin misclassification on death certificates (7,8). Adjusted data may differ from data shown in other reports that have not been adjusted for misclassification. The classification ratios used for adjustment of race and Hispanic-origin misclassification on death certificates can be found elsewhere (9). The classification ratios for the Native Hawaiian or Other Pacific Islander population were not produced because the data needed to evaluate race and ethnicity misclassification on death certificates for this population are not currently available; consequently, rates for this group are not included in this report.

## About the authors

Jiaquan Xu, Sherry L. Murphy, Kenneth D. Kochanek, and Elizabeth Arias are with the National Center for Health Statistics, Division of Vital Statistics.

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**U.S. DEPARTMENT OF  
HEALTH & HUMAN SERVICES**

Centers for Disease Control and Prevention  
National Center for Health Statistics  
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**NCHS Data Brief ■ No. 456 ■ December 2022**

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**Keywords:** *life expectancy • leading cause • National Vital Statistics System*

**Suggested citation**

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**National Center for Health Statistics**

Brian C. Moyer, Ph.D., *Director*  
Amy M. Branum, Ph.D., *Associate Director for Science*

**Division of Vital Statistics**

Steven Schwartz, Ph.D., *Director*  
Andrés A. Berruti, Ph.D., M.A., *Associate Director for Science*

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Online request form: <https://www.cdc.gov/info>

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CS336184

RESOLUTION AFFIRMING  
SUPPORT OF ALL CONSTITUTIONAL RIGHTS,  
INCLUDING, BUT NOT LIMITED TO,  
THE RIGHT OF THE PEOPLE TO BEAR ARMS  
AND  
TO ADEQUATELY FUNDING MENTAL HEALTH SERVICES  
BY BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF IRON

WHEREAS the issue of constitutional rights, including but not limited to, the Second Amendment to the Constitution of the United States of America has been in the spotlight of public discussion of recent;

WHEREAS public discussion of such constitutional rights is a hallmark of public discourse in a democracy;

WHEREAS some individuals are of the belief that county government has the authority to not enforce duly adopted laws, regulations and/or rules, which are claimed to be in conflict with constitutional rights of individuals within the State of Michigan and the United States of America;

WHEREAS our civil council has opined that the selective enforcement of constitutional laws, regulations and/or rules by Michigan county government is in violation of the Constitution and Laws of both the State of Michigan and the United States of America;

WHEREAS the Board of County of Commissioners of the County of Iron on December 7, 1997, adopted a Resolution of Recognition of Bill of Rights in the Constitution of United States of America, which remains on prominent display at the Iron County, Michigan Courthouse;

WHEREAS all elected county and state office holders take an oath of office under which the office holder supports the Constitution of the United States of America and Constitution of Michigan and to faithfully discharge the duties of such offices;

WHEREAS the lawful ownership, possession and use of firearms is part of the cultural heritage within Iron County, Michigan;



WHEREAS it is common for firearms to be family heirlooms that pass from generation to generation as a permanent connection of the past to the present within extended families;

WHEREAS funding for mental health services in the State of Michigan is woefully underfunded causing a failure to adequately provide services to persons of the State of Michigan whom are in need of mental health services; and

WHEREAS recent high profile firearm shootings involved many individuals that have mental health issues the mental health systems nationwide failed to timely, appropriately and adequately provide services to such individuals;

NOW THEREFORE BE IT RESOLVED that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** does support and will continue to honor the pledge to support the Constitution of the United States of America as well as the Constitution of the State of Michigan, including all amendments thereto;

BE IT FURTHER RESOLVED that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** direct our legislators whom act as representatives of the People of the State of Michigan to:

- A. Not undertake legislation that is in conflict with the Second Amendment to the United States of America and Article 1 § 6 of the Michigan Constitution of 1963, including:
  1. Red Flag Laws, excluding the present Personal Protection Order process;
  2. Registration requirements of full or long firearms;
  3. Mandatory storage schemes for firearms;
  4. Additional limitations on the lawful ownership and use of firearms; and
  5. Adoption of other schemes of regulation of firearms that infringe on the foregoing constitutional guarantees of the People of the State of Michigan.
- B. Adhere to their oath of office and not adopt legislation, rules, regulations and/or requirements that conflict with the Second

Amendment to the Constitution of the United States and Article 1 § 6 of the Michigan Constitution and any final judicial determinations thereto;

- C. Adequately fund mental health services available in all our communities to provide for timely intervention with appropriate and adequate mental health services as an investment in the human capital of all persons of the State of Michigan; and
- D. Insure that the providing of adequately funded mental health services is accomplished by methods that do not infringe on the statutory and constitutional rights of those in need of mental health services.

BE IT FURTHER RESOLVED that if in exercise of discretion by the Office of Sheriff and Office of Prosecuting Attorney both of the County of Iron, determine that a law has been adopted which violates the Constitution of the United States of America, the Constitution of the State of Michigan, and any final judicial determinations thereto, that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** supports the lawful exercise of discretion not to enforce an unconstitutional law against any law abiding person within the County of Iron;

BE IT FURTHER RESOLVED, that the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** directs its staff to provide a copy of this Resolution to:

- A. Each township in the County of Iron;
- B. Each city and village in the County of Iron;
- C. Each department head of the County of Iron;
- D. Each county in the State of Michigan;
- E. The Michigan House of Representative;
- F. The Michigan Senate;
- G. The Governor of the State of Michigan
- H. Each United States Senator for the State of Michigan; and
- I. Each United States Congressman for the State of Michigan.

The foregoing resolution was offered by Commissioner Jacob Conery and supported by Commissioner Ean Bruette.

Yeas: Bruette, Conery, Stafford, Stauber

Nays: None

Absent: Peretto

Resolution: Adopted

I hereby certify that the foregoing is a true and correct copy of the resolution adopted at a meeting of the **BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF IRON** held on March 14, 2023.

BOARD OF COUNTY COMMISSIONERS  
OF THE COUNTY OF IRON

By: Julie Kezerle  
Julie Kezerle  
Its Clerk



# Kalkaska County Board of Commissioners

## #2023-12

### RESOLUTION TO INSTRUCT OUR REPRESENTATIVES TO OPPOSE ALL FIREARMS CONTROL LEGISLATION

March 15, 2023

**WHEREAS**, the Constitution of the United States, ratified on the 21<sup>st</sup> day of June, 1788, declares in Article VI section 2, "This Constitution, and the Laws of the United States which shall be made in Pursuance thereof; and all Treaties made, or which shall be made, under the Authority of the United States, shall be the supreme Law of the Land; and the Judges in every State shall be bound thereby, any Thing in the Constitution or Laws of any State to the Contrary notwithstanding.";

**WHEREAS**, the people of the United States are guaranteed the right to keep and bear arms without any legislative infringement, under the Constitutional authority of Amendment II, "A well-regulated Militia, being necessary to the security of a free State, the right of the people to keep and bear Arms, shall not be infringed.";

**WHEREAS**, the people of the State of Michigan recognize that the blessings of freedom come from our Almighty God according to the Preamble of the Constitution of the State of Michigan, "We, the people of the State of Michigan, grateful to Almighty God for the blessings of freedom, and earnestly desiring to secure these blessings undiminished to ourselves and our posterity, do ordain and establish this constitution.";

**WHEREAS**, the people of the State of Michigan have the inherent, inalienable right to hold all political power in the State of Michigan according to the Constitution of the State of Michigan, Article I, Section 1. "All political power is inherent in the people. Government is instituted for their equal benefit, security, and protection.";

**WHEREAS**, the people of Michigan are guaranteed the right to keep and bear arms without any legislative infringement, under Michigan State Constitutional authority in Article I section 6,

{{Every person has a right to keep and bear arms for the defense of himself and the state.";

**WHEREAS**, the people of the State of Michigan recognize that we have the right to retain rights that are not specifically written in the Constitution of the United States or the Constitution of the State of Michigan according to: Amendment IX of the Constitution of the United States, "The enumeration in the Constitution of certain rights, shall not be construed to deny or disparage others retained by the people." and Amendment I, Section 23 of the Constitution of the State of Michigan, {{The enumeration in this constitution of certain rights shall not be construed to deny or disparage others retained by the people."; and **WHEREAS**, the people of the State of Michigan recognize that we have the right to



instruct our representatives according to the Constitution of the State of Michigan, Article I, Section 3, "The people have the right peaceably to assemble, to consult for the common good, to instruct their representatives and to petition the government for redress of grievances." **NOW, THEREFORE, BE IT:**

**RESOLVED**, that the Kalkaska County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 104th and 105th Michigan State Legislature to vote in opposition of all proposed legislation that would unconstitutionally infringe on the right of the people to keep and bear arms;

**BE IT FURTHER RESOLVED**, that the Kalkaska County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 104th and 105th<sup>nd</sup> Michigan State Legislature to vote in opposition of all proposed legislation that infringes on the right of the people to own, bear, purchase, and sell items that are directly relevant to operation, maintenance, and modification of any firearms, including but not limited to: ammunition, magazines, stocks, triggers, braces, barrels, etc.;

**BE IT FURTHER RESOLVED**, that the Kalkaska County Board of Commissioners, as people of the State of Michigan, instruct our representatives of the 104th and 105th Michigan State Legislature to vote in opposition of all proposed gun legislation, such as Red Flag Gun Laws, that would deny a person of their right to not be deprived of life, liberty or property without due process of the law, or their right to equal benefit, security and protection;

**BE IT FURTHER RESOLVED**, that the Kalkaska County Board of Commissioners, as people of the State of Michigan, instruct our representatives to recognize that the power which they hold is because of the consent of the people, and that they have no power to make legislation that is contrary to the supreme Law of the Land, nor have they been given consent to draft, introduce, sponsor, or amend legislation that infringes on the right of the people to keep and bear arms in any way; and

**BE IT FURTHER RESOLVED**, that the Clerk of the Kalkaska County Board of Commissioners, shall transmit copies of this resolution to all members of the 104th and 105th Michigan State Legislature and the Senate District 36, and shall urge all counties in Michigan to adopt similar resolutions.

**PASSED AND ADOPTED** as a resolution of the Kalkaska County Board of Commissioners meeting held on March 15, 2023.

Motion by Baldwin to adopt this Resolution 2023-12. Supported by Crambell.

Roll call vote:


Yeas: Baldwin, Crambell, Bicum, Comai, Sieting, Sweet, Fisher.


Nays: None


Abstain: None


Absent: None


This Resolution is declared adopted this 15th day of March, 2023.


  
Kohn Fisher, Chair  
District #3

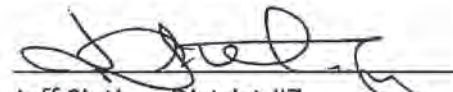
  
Truman Bicum, District #1

  
Robert Baldwin, District #2

  
James Sweet, District #4

  
David Comai, District #5

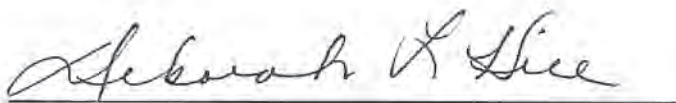
  
Craig Crambell, District #6

  
Jeff Sieting, District #7

County of Kalkaska  
State of Michigan

I, Deborah L. Hill, the undersigned duly qualified and acting Clerk of the Board of Commissioner of the County of Kalkaska, State of Michigan, do hereby certify that the foregoing is a true and complete copy of proceedings taken at a Regular Meeting of the Board of Commissioners of said County held on 15<sup>th</sup> day of March, 2023.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this 15<sup>th</sup> day of March, 2023.

  
Deborah L. Hill, Clerk, County of Kalkaska



# TUSCOLA COUNTY BOARD OF COMMISSIONERS

125 W. Lincoln Street  
Suite 500  
Caro, MI 48723

Telephone: 989-672-3700  
Fax: 989-672-4011

At a regular meeting of the Board of Commissioners for the County of Tuscola, State of Michigan, on the 16<sup>th</sup> day of March 2023, with the meeting called to order at 8:00 a.m.

Commissioners Present: *Kim Vaughan, Bill Futz, Matt Koch*

Commissioners Absent: *Thomas Young, Thomas Bardwell*

The following resolution was offered by Commissioner *Koch*,  
seconded by Commissioner *Futz*.

## TUSCOLA COUNTY BOARD OF COMMISSIONERS RESOLUTION #2023-03 Resolution to Oppose the Camp Grayling Expansion

**WHEREAS**, Camp Grayling is asking for a 20-year lease of additional land, from the people of Michigan through the Michigan DNR for Military Training Activities, significantly expanding the current area used for this purpose in northern Michigan.

**WHEREAS**, Northern Michigan relies on the recreational opportunities presented by their beautiful rich forests, pristine rivers, and open farmlands and the people of Northern Michigan want to retain what is left of its rustic and natural outdoor playground atmosphere, for the enjoyment of its citizens and visitors.

**WHEREAS**, the Proposed Expansion will disrupt the peaceful enjoyment of the Natural Resources owned by the people of Michigan, reduce the effectiveness of the "PURE MICHIGAN Campaign," reduce tourism dollars to community businesses, and create even more hardships for its citizens.

**WHEREAS**, the Michigan National Guards usages of our public land has already created contamination of the areas ground water and has already been poisoning citizens for years without giving the community a plan for cleanup.

**WHEREAS**, the proposal increases use within the Manistee, Muskegon and AuSable River watersheds, thus increasing the possibility of contamination in the Great Lakes; since the Manistee and Muskegon Rivers both flow into Lake Michigan. The AuSable River flows into Lake Huron.

**WHEREAS**, the unnatural noise level of training is tolerated currently, any expansion of the ground and air usage will create a much larger distraction from the serenity of PURE MICHIGAN, driving away citizens and visitors that love their community and the peaceful enjoyment of nature.

**WHEREAS**, the proposed expansion of Camp Grayling onto DNR lands does not support the Mission Statement of the Michigan Department of Natural Resources: "We are committed to the conservation, protection, management, use and enjoyment of the state's natural and cultural resources for current and future generations."

**NOW THEREFORE, BE IT RESOLVED**, that the Tuscola County Board of Commissioners hereby opposes the proposed expansion of Camp Grayling.

**BE IT FURTHER RESOLVED**, that the Tuscola County Board of Commissioners directs the Clerk to forward a copy of this resolution to Shannon Lott, Director of the Michigan Department of Natural Resources, this Counties State Senator and State Representative, and Governor Gretchen Whitmer.

This Resolution was offered by Commissioner Koch ; supported by Commissioner Gutz


Ayes: Gutz, Koch, Vaughan

Nays: none

Absent: Young, Bardwell

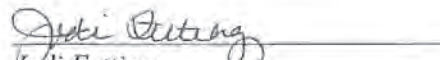
Resolution declared approved dated this 16th day of March, 2023.

Date March 16, 2023

  
Kim Vaughan, Chairperson  
Tuscola County Board of Commissioners

I, Jodi Fetting, Tuscola County Clerk, do hereby certify that the foregoing is a true and complete copy of an agreement approved by the Board of Commissioners at a regular meeting on March 16, 2023.

Date March 16, 2023

  
Jodi Fetting  
Tuscola County Clerk, CCO



# County of Schoolcraft

---

*Chairperson, Paul Walker, District No. 4*  
*Vice-Chairperson, Daniel P. Hoholik, District No. 5*  
*Commissioner Craig Reiter, District No. 1*  
*Commissioner Bruce Birr, District No. 2*  
*Commissioner Troy Bassett, District No. 3*  
*Schoolcraft County Board of Commissioners*



## **Resolution to Honor the Michigan Association of Counties on its 125<sup>th</sup> Anniversary**

### **SCHOOLCRAFT COUNTY BOARD OF COMMISSIONERS**

#### **RESOLUTION # 23-2**

#### **HONORING the Michigan Association of Counties**

**WHEREAS**, Michigan's 83 county governments play a central role in the proper delivery of, and oversight for, critical public services for the state's approximately 10 million residents; and

**WHEREAS**, Michigan county governments are led by Boards of Commissioners, who are elected from their communities; and

**WHEREAS**, the State Association of Supervisors of Michigan was formed by representatives of 16 counties on Feb. 1, 1898, in the Senate chamber of the Michigan State Capitol in Lansing; and

**WHEREAS**, the association's name was changed to the Michigan Association of Counties on July 17, 1969; and

**WHEREAS**, the Michigan Association of Counties is the oldest association representing local governments in Michigan; and

**WHEREAS**, 48 of Michigan's 83 counties have had at least one of their commissioners (or supervisors prior to 1968) serve as president of the association's Board of Directors; and

**WHEREAS**, the association created the Michigan Counties Workers' Compensation Fund in 1979 to help county members provide workplace safety and injury insurance services to its employees; and

**WHEREAS**, the association created the Michigan Association of Counties Service Corporation in 1986 to partner with service providers to help counties save money on everything from health insurance to telecommunications services; and

**WHEREAS**, the association hosts two major conferences every year to bring together county leaders for briefings on trending public policy issues and to hear from state newsmakers and others; and

**WHEREAS**, the association's advocacy work in Lansing and beyond has advanced the interests of county governments and the residents they serve; and

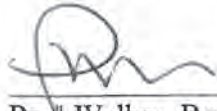
**WHEREAS**, no fewer than five association presidents have served or are serving in the Michigan Legislature in the 21<sup>st</sup> century, a testament to the culture of public service inculcated by the association.

**THEREFORE, BE IT RESOLVED** that **SCHOOLCRAFT COUNTY** wishes to commend and honor the Michigan Association of Counties on its 125<sup>th</sup> Anniversary year.

Vote on the foregoing resolution as follows:

Yeas: 4  
Nays: 0  
Abstain: 0  
Absent: 1

**RESOLUTION DECLARED ADOPTED:**



Paul Walker, Board Chairman

The undersigned, being the duly qualified and acting Clerk of the County of Schoolcraft, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Schoolcraft County Board of Commissioners at its regular meeting held on the 9<sup>th</sup> day of March 2023, at which meeting a quorum was present and remained throughout and that an original thereof is on file in the records of the County. I further certify that the meeting was conducted, and public notice thereof was given, pursuant to and in full compliance with Act No. 267, Public Acts of Michigan, 1976, as amended, and that minutes of such meeting were kept and will be or have been available as required thereby.



Beth A. Edwards  
County Clerk of the Schoolcraft County

Dated: March 9, 2023





## COUNTY CLERK'S OFFICE

Tracey Cochran, County Clerk

301 West Upton

Reed City, MI 49677

(231) 832-3261, (231) 832-6149 FAX; [oscclerk1@osceolacountymi.com](mailto:oscclerk1@osceolacountymi.com)

### **Resolution to Honor the Michigan Association of Counties on its 125<sup>th</sup> Anniversary**

OSCEOLA COUNTY  
BOARD OF COMMISSIONERS

### **RESOLUTION #2023-0004 HONORING the Michigan Association of Counties**

**WHEREAS**, Michigan's 83 county governments play a central role in the proper delivery of, and oversight for, critical public services for the state's approximately 10 million residents; and

**WHEREAS**, Michigan county governments are led by Boards of Commissioners, who are elected from their communities; and

**WHEREAS**, the State Association of Supervisors of Michigan was formed by representatives of 16 counties on Feb. 1, 1898, in the Senate chamber of the Michigan State Capitol in Lansing; and

**WHEREAS**, the association's name was changed to the Michigan Association of Counties on July 17, 1969; and

**WHEREAS**, the Michigan Association of Counties is the oldest association representing local governments in Michigan; and

**WHEREAS**, 48 of Michigan's 83 counties have had at least one of their commissioners (or supervisors prior to 1968) serve as president of the association's Board of Directors; and

**WHEREAS**, the association created the Michigan Counties Workers' Compensation Fund in 1979 to help county members provide workplace safety and injury insurance services to its employees; and

**WHEREAS**, the association created the Michigan Association of Counties Service Corporation in 1986 to partner with service providers to help counties save money on everything from health insurance to telecommunications services; and

**WHEREAS**, the association hosts two major conferences every year to bring together county leaders for briefings on trending public policy issues and to hear from state newsmakers and others; and

**WHEREAS**, the association's advocacy work in Lansing and beyond has advanced the interests of county governments and the residents they serve; and

**WHEREAS**, no fewer than five association presidents have served or are serving in the Michigan Legislature in the 21<sup>st</sup> century, a testament to the culture of public service inculcated by the association

**THEREFORE, BE IT RESOLVED** that **OSCEOLA COUNTY** wishes to commend and honor the Michigan Association of Counties on its 125<sup>th</sup> Anniversary year.

STATE OF MICHIGAN     )

)ss.

COUNTY OF OSCEOLA    )

I, the undersigned, the duly qualified and acting Clerk of the County of Osceola, Michigan do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the County Board of Commissioners at a regular meeting on the 21<sup>st</sup> day of February, 2023, the original of which is on file in my office.

IN WITNESS WHEREOF, I have hereto affixed by official signature on this 21st day of February 2023.



---

Tracey Cochran  
Osceola County Clerk



## RESOLUTION DEDICATING COURTROOM A TO THE HONORABLE MARK S. WICKENS

**BE IT FURTHER RESOLVED**, from this point forward, the Courtroom shall be titled the Honorable Mark S. Wickens Courtroom.

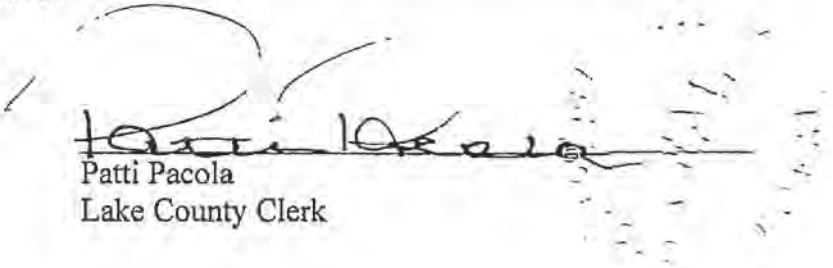
Howard Lodholtz, Chairman  
Lake County Board of Commissioners

STATE OF MICHIGAN) ss  
COUNTY OF LAKE )

**STATE OF MICHIGAN  
LAKE COUNTY BOARD OF COMMISSIONERS  
RESOLUTION #2023-06 2/22/2023**

I, Patti Pacola, County Clerk do hereby certify that the foregoing is a true copy of Resolution #2023-06 adopted by the Lake County Board of Commissioners at a regular session held on the 22nd day of February, 2023.

**IN TESTIMONY WHEREOF**, I have hereunto set my hand and affixed the official seal at Baldwin, Michigan, this 22nd day of February, 2023.

  
Patti Pacola  
Lake County Clerk



# CLINTON COUNTY BOARD OF COMMISSIONERS

## Chairperson

Robert Showers

## Vice-Chairperson

Kenneth B. Mitchell

## Members

Valerie Vail-Shirey

David W. Pohl

Bruce DeLong

John Andrews

Dwight Washington

**COURTHOUSE  
100 E. STATE STREET  
ST. JOHNS, MICHIGAN 48879-1571  
989-224-5120**



## Administrator/Controller

John F. Fuentes

## Clerk of the Board

Debra A. Sutherland

**2023-3**

## **RESOLUTION TO HONOR THE MICHIGAN ASSOCIATION OF COUNTIES ON ITS 125<sup>TH</sup> ANNIVERSARY**

**WHEREAS**, Michigan's 83 county governments play a central role in the proper delivery of, and oversight for, critical public services for the state's approximately 10 million residents; and

**WHEREAS**, Michigan county governments are led by Boards of Commissioners, who are elected from their communities; and

**WHEREAS**, the State Association of Supervisors of Michigan was formed by representatives of 16 counties on Feb. 1, 1898, in the Senate chamber of the Michigan State Capitol in Lansing; and

**WHEREAS**, the Association's name was changed to the Michigan Association of Counties on July 17, 1969; and

**WHEREAS**, the Michigan Association of Counties is the oldest Association representing local governments in Michigan; and

**WHEREAS**, 48 of Michigan's 83 counties have had at least one of their commissioners (or supervisors prior to 1968) serve as president of the Association's Board of Directors; and

**WHEREAS**, the Association created the Michigan Counties Workers' Compensation Fund in 1979 to help county members provide workplace safety and injury insurance services to its employees; and

**WHEREAS**, the Association created the Michigan Association of Counties Service Corporation in 1986 to partner with service providers to help counties save money on everything from health insurance to telecommunications services; and

**WHEREAS**, the Association hosts two major conferences every year to bring together county leaders for briefings on trending public policy issues and to hear from state newsmakers and others; and

**WHEREAS**, the Association's advocacy work in Lansing and beyond has advanced the interests of county governments and the residents they serve; and

**WHEREAS**, no fewer than five Association presidents have served or are serving in the Michigan Legislature in the 21<sup>st</sup> century, a testament to the culture of public service inculcated by the Association.

**THEREFORE, BE IT RESOLVED that Clinton County** wishes to commend and honor the Michigan Association of Counties on its 125<sup>th</sup> Anniversary year.

**STATE OF MICHIGAN  
COUNTY OF CLINTON**

I, DEBRA A. SUTHERLAND, Clerk of the County of Clinton do hereby certify that the foregoing resolution was duly adopted by the Clinton County Board of Commissioners at the regular meeting held February 28, 2023 and is on file in the records of this office.

*Debra A. Sutherland*

Debra A. Sutherland, Clinton County Clerk





## BOARD OF COMMISSIONERS

County Building  
P.O. Box 70, Room 131  
Cheboygan, Michigan 49721

Tel ~ (231) 627-8858  
Fax ~ (231) 627-8881  
E-mail ~ [ccao@cheboygancounty.net](mailto:ccao@cheboygancounty.net)

### CHEBOYGAN COUNTY

#### Resolution 2023-05 Urging Repair Of The Cornwall Creek Flooding Dam

**WHEREAS**, The Cornwall Creek Flooding Dam located in Nunda Township, Cheboygan County Michigan is the critical structure providing the infrastructure for the pristine Cornwall Flooding which is one of Michigan's best wildlife viewing, kayaking and outdoor activity areas including being rated by the DNR as a world class Bluegill Fishery; and

**WHEREAS**, the Dam was constructed by the State of Michigan in 1966 to provide this recreational area and control water flow within the Pigeon River Country State Forest; and

**WHEREAS**, the gas and oil extraction from the Pigeon River State Forest is the foundation of funding for the Michigan Natural Resources Trust Fund MNRTF which has raised and invested over 1.3 Billion Dollars into recreational assets for the State of Michigan since its inception; and

**WHEREAS**, only 39.4 million of the funds raised by the MNRTF has been invested back into the Pigeon River State Forest from the MNRTF with only one percent of the 39.4 million being invested into recreational facilities from the fund; and

**WHEREAS**, the Mission Statement of the Michigan Department of Natural Resources is "We are committed to the conservation, protection, management, use and enjoyment of the state's natural and cultural resources for current and future generations.; and

**NOW, THEREFORE, BE IT RESOLVED**, that the Cheboygan County Board of Commissioners urges the Governor and State lawmakers to make the necessary appropriations to fund the estimated 1.3 million dollars to the DNR and/or EGLE to repair the Cornwall Creek Flooding Dam to protect this natural resource asset.

**BE IT FURTHER RESOLVED**, that a copy of this Resolution be forwarded to all Michigan Counties, Governor Gretchen Whitmer, Senator John Damoose, Representative Cam Cavitt, Representative Neil Friske, and the Michigan Association of Counties.

**Adopted this 28th day of February, 2023.**

CHEBOYGAN COUNTY BOARD OF COMMISSIONERS

By: John B. Wallace  
John B. Wallace, Chairperson

District 1  
Jeff Ostman

District 2  
Richard B. Sangster  
Vice-Chairman

District 3  
Michael Newman

District 4  
Ron Williams

District 5  
Kimberlee Pappas

District 6  
John B. Wallace  
Chair

District 7  
Steve Warfield

STATE OF MICHIGAN )

) ss

COUNTY OF CHEBOYGAN )

I, Karen L. Brewster, the undersigned, the Clerk of the County of Cheboygan, Michigan, do hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Cheboygan County Board of Commissioners at its regular meeting held on February 28, 2023, the original of which is on file in my office. Public notice of said meeting was given pursuant to and in full compliance with the Open Meetings Act, being Act 267, Public Acts of Michigan, 1976, as amended.

IN WITNESS WHEREOF, I have hereunto affixed my signature this 28<sup>th</sup> day of February, 2023.

*Karen L. Brewster*

Karen L. Brewster, Cheboygan County Clerk



## Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Ottawa County Prosecutor's Office

**Submitted By:** Stephanie Roelofs

**Agenda Item:** Ottawa County Prosecutor's Office 2022 Annual Report

### Suggested Motion:

To receive for information the Ottawa County Prosecutor's Office 2022 Annual Report.

### Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:


**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date:

# 2022 ANNUAL REPORT



## Office of the Prosecuting Attorney

Submitted by:  
Lee F. Fisher  
Ottawa County Prosecuting Attorney



## EXECUTIVE SUMMARY

The 2022 total **Felony Caseload** for the Prosecutor's Office decreased overall by 3.2% from the 2021 level (1,910 cases in 2021, compared to 1,849 cases in 2022). Individual major felony crime categories showing increases in 2022 were Weapons Offenses (up 6.7%), Drug Offenses (up 3.3 %), and Property offenses (up .4%). The number of Extraditions processed by the office increased by 86.4%, from 22 in 2021 to 41 in 2022. Several major felony case categories decreased, Criminal Sexual Conduct (down 34.7%), Felony Drunk Driving (down 13.3%), Breaking and Entering (down 22.7%), and Robbery (down 18.2%).

Unfortunately, in 2022 there were five Homicides in Ottawa County. This is a significant increase from 2021 when there was only one. The 2021 case was tried to a jury in February of 2023. The jury returned a verdict of guilty of First Degree-Premeditated Murder.

The total **Misdemeanor Caseload** decreased slightly, by .4% in 2022 (6452 cases in 2021, compared to 6423 in 2022). Misdemeanor Drunk Driving cases increased by 4.6% in 2022.

The **Domestic Violence Caseload** fortunately decreased by 1.5% in 2022 (down to 795 cases, compared to 807 in 2021). Domestic Violence levels spiked in 2018 and had continued to rise until 2022. I believe these numbers would be much higher if not for the ongoing efforts of the Lakeshore Alliance Against Domestic and Sexual Violence and other groups which actively promote prevention and offer improvements in serving Domestic Violence victims and offenders. Our court-based Domestic Violence offender treatment initiative also seeks to reduce recidivism and better serve victims through the court process.

**Juvenile Criminal Caseload**, as represented by petitions filed by our office, increased by 10.3% (768 delinquency petitions in 2021, up to 847 in 2022).

The **Total Criminal Caseload** (combined felony, misdemeanor, and juvenile cases) decreased nominally in 2022, by .1% (9,130 cases in 2021, compared to 9,119 in 2022).

The Prosecutor's Office continues to represent the Michigan Department of Health and Human Services (MDHHS) in **Child Abuse and Neglect** cases in the Family Court. New Abuse and Neglect cases decreased by 20% (60 in 2021, down from 75 in 2021).

This office also reviews and prosecutes complaints of **Personal Protection Order Violations**. The number of these complaints submitted for review increased by 6.6% in 2022 (211 cases in 2022, up from 198 in 2021).

As has been the case for approximately the last ten years, **Gang Violence and Organized Gang Activity** continued to be less visible within Ottawa County in 2022.

Our four **District and Circuit Sobriety/Recovery Court** programs continue to accept drug and/or alcohol dependent offenders using a treatment court model. Holland also has a **Mental Health Court** that also uses the treatment court concept to address the needs of offenders suffering from mental disorders. The Prosecutor's office assigns a prosecutor to each of the five separate courts as part of a

multi-disciplinary team that helps select suitable participants for the programs and then monitors their progress by attending bi-weekly case staffing and court sessions.

The **Children's Advocacy Center** has been providing age-appropriate services for sexually abused children for the last twenty-five years. The Center continues to handle referrals of cases requiring additional prosecution resources. Beginning in 2021, and continuing into the present, our office has dedicated two full-time Assistant Prosecutors to work as part of a multi-disciplinary team at the CAC, as opposed to just one prior. The assigned Assistant Prosecutors will personally handle these cases from pre-charging evaluation of the cases all the way through trial. This has resulted in many successful prosecutions of Child Sexual Abuse cases in 2022.

In 2022, our office tried 28 **Felony Jury Trials**. This is a significant increase (33%) in the number of trials our office conducted in 2021. Prior to 2021, our office had averaged approximately 10-12 felony jury trials per year. The number of misdemeanor jury trials conducted in 2022 remained the same number as 2021.

The Prosecutor's Office is fortunate to have an extremely committed team of support staff and attorneys who continue to provide excellent service to the victims of crime, our law enforcement partners, the Children's Advocacy Center, Michigan Department of Health and Human Services, and all the citizens of Ottawa County.

As we move from 2022 in to 2023, our office will face significant new challenges. These challenges include the addition of a new Circuit Court Judge position that will require our office to cover an additional docket. Another significant challenge will be the implementation of the use of in car and body worn cameras by the Ottawa County Sheriff, and other law enforcement agencies in Ottawa County, in addition to the current agencies who utilize these already. These cameras will create thousands of hours of recordings in criminal cases that will need to be reviewed by both support staff and attorneys in our office. This is not something that we have done in prior to 2022 and it will create thousands of hours of additional work for staff that was not previously required.

Despite the challenges we all faced in 2022, all of us in Ottawa County continue to benefit from a well-functioning criminal justice system. Thank you for the support you provide to these efforts.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "L F Fisher".

Lee F. Fisher  
Ottawa County Prosecuting Attorney

## MISSION STATEMENT

The mission of the Ottawa County Prosecutor's Office is to preserve and improve the quality of life for Ottawa County residents by promoting lawful conduct and enhancing safety and security through diligent efforts to detect, investigate, and prosecute criminal offenses in Ottawa County.

## RESPONSIBILITIES OF THE PROSECUTOR

The Prosecuting Attorney is the chief law enforcement officer for Ottawa County. The Office was created by the Michigan Constitution. The responsibilities and authority of the Prosecutor are established by common law, statute, court rule, and appellate case law. In recent years changing attitudes in the courts and state legislature have significantly altered the traditional role of the Prosecutor. While adult and juvenile criminal matters still represent the major portion of the prosecution effort, a growing list of additional responsibilities has placed larger demands on prosecution resources. Nevertheless, we provide all mandated services, maximizing our efficiency by offering specialty services to crime victims and law enforcement. These specialties include the Family Court Unit, Domestic Violence Unit, Victim's Rights Unit, an Appellate Specialist, and a Law Enforcement Training Assistant.

Additional duties of the Prosecutor include serving as the chairman of the Community Corrections Advisory Board. The Prosecutor also serves on the boards or oversight committees of the Children's Advocacy Center, West Michigan Enforcement Team, Lakeshore Alliance Against Domestic and Sexual Violence, Ottawa Area Law Enforcement Leadership Committee, Human Services Council of Ottawa County, Community SPOKE, Elder Abuse Task Force, Regional Opiate Abuse Council, State Child Death Review Team, Ottawa County Child Death Review Team, and the Prosecuting Attorneys Association of Michigan.



## ADMINISTRATIVE STAFF

Lee Fisher .....	Prosecuting Attorney
Sarah Matwiejczyk .....	Chief Assistant Prosecutor
JoEllen Haas .....	Senior Attorney, Appeals
Meghan Hurley .....	Senior Attorney, Trial/Training
Jacob Jenison .....	Senior Attorney, Family
Amy Chidester .....	Office Manager, Holland
Elizabeth Kuechenmeister .....	Office Manager, Grand Haven

## ATTORNEY STAFF

**SHAWNA BAUM**, Hope College, B.A.; Valparaiso University School of Law, J.D.; 3 years of prosecution experience and 14 years of experience in Child Neglect and Abuse.

**JOHN DONALDSON**, Florida State University, B.S.; Wayne State University, J.D.; 10 years of prosecution experience.

**LEE F. FISHER**, Western Michigan University, B.S.; Thomas M. Cooley Law School, J.D.; 34 years of prosecution experience.

**ELIZABETH A. GIDDINGS**, Cornell College, B.A.; Vanderbilt University of Law, J.D.; 6 years of prosecution experience, 10 years of experience in Child Neglect and Abuse.

**JOELLEN HAAS**, Indiana University, B.A.; Thomas M. Cooley Law School, J.D.; 20 years of prosecution experience.

**MEGHAN HURLEY**, University of Buffalo, B.S.; Thomas M. Cooley Law School, J.D.; 15 years of prosecution experience.

**BRITTA GIRMSCHIED**, University of Michigan, B.A., Michigan State University, J.D.; 16 years of prosecution experience.

**JACOB JENISON**, Central Michigan University, B.S.; Thomas M. Cooley Law School, J.D.; 9 years of prosecution experience.

**KATHERINE MATLOCK**, Hope College, B.A.; Michigan State University, J.D.; 6 years of prosecution experience.

**SARAH F. MATWIEJCZYK**, Michigan State University, James Madison College, B.A.; Michigan State University – Detroit College of Law, J.D.; 21 years of prosecution experience.

**BEN MEDEMA**, Michigan State University, B.A.; Thomas M. Cooley Law School, J.D.; 9 years of prosecution experience.

**TYLER MESMAN**, Grand Valley State University, B.A.; Valparaiso University, J.D.; 7 years of prosecution experience.

**JAY TUBERGEN**, Grand Valley State University, B.S.; Michigan State University – College of Law, J.D.; 11 years of prosecution experience.

**CARA WILKINSON**, Albion College, B.A.; Wayne State University, J.D.; 14 years of prosecution experience.

## ATTORNEY TRAINEE STAFF

**REBECCA NIEBOER**, Hillsdale College, B.A.; Grand Valley State University, M.P.A., Thomas M Cooley Law School graduating in Spring 2023

**LUKE R. STEHNEY**, Hope College, B.A.; Michigan State University – College of Law graduating in Spring 2023

## SUPPORT STAFF

### CRIMINAL DIVISION

Teresa Brolick .....	Legal Assistant I
Christina DeLaCruz .....	Legal Assistant II
Soonja Hixon .....	Legal Assistant II
Mallory Jewell .....	Legal Assistant III
Briana Kooiman-Hirdes .....	Legal Assistant II
Kurt Kreuzer .....	Legal Assistant II
Amy McSpadden .....	Legal Assistant I
Todd Rasmussen .....	Legal Assistant IT Specialist
Angie Rogers .....	Legal Assistant III

### FAMILY COURT DIVISION

Tracy Oomen .....	Legal Assistant III
Jennifer Rasch .....	Legal Assistant III

### VICTIM ASSISTANCE UNIT

Ashlie Boerma .....	Victim Advocate
Emily Hills .....	Victim Advocate
Amber Schuster .....	Victim Advocate
Lacey Schaut .....	Victim Rights Assistant
Q .....	Canine Advocate

### DOMESTIC ASSAULT UNIT

Jennifer Gustafson .....	Violence Intervention Officer
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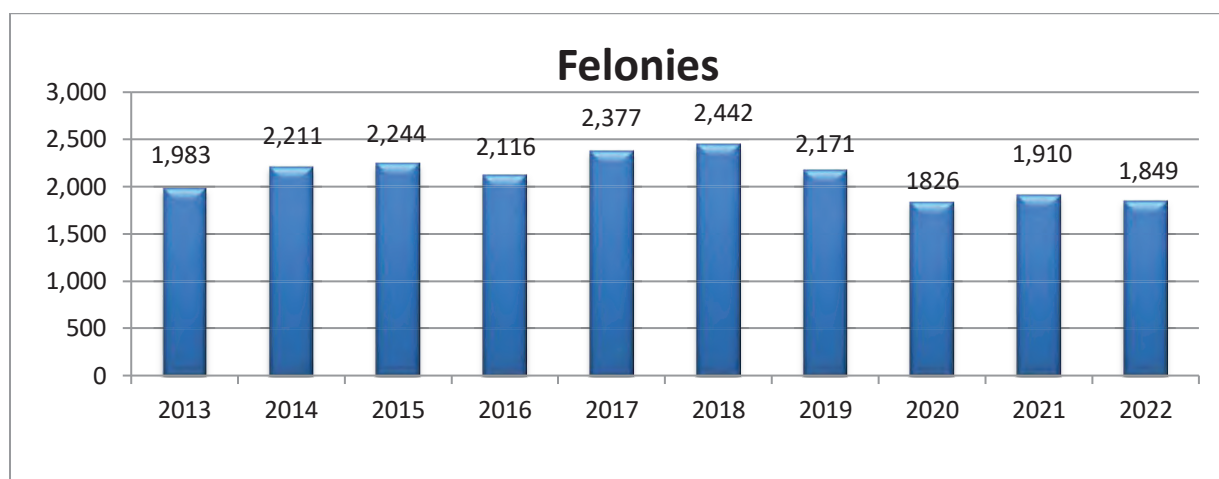
## ATTORNEY STAFF DEPARTURES

**PAUL KRAUS**, Drake University, B.A. & B.S.E.; The University of Iowa, J.D.; 16 years of prosecution experience.

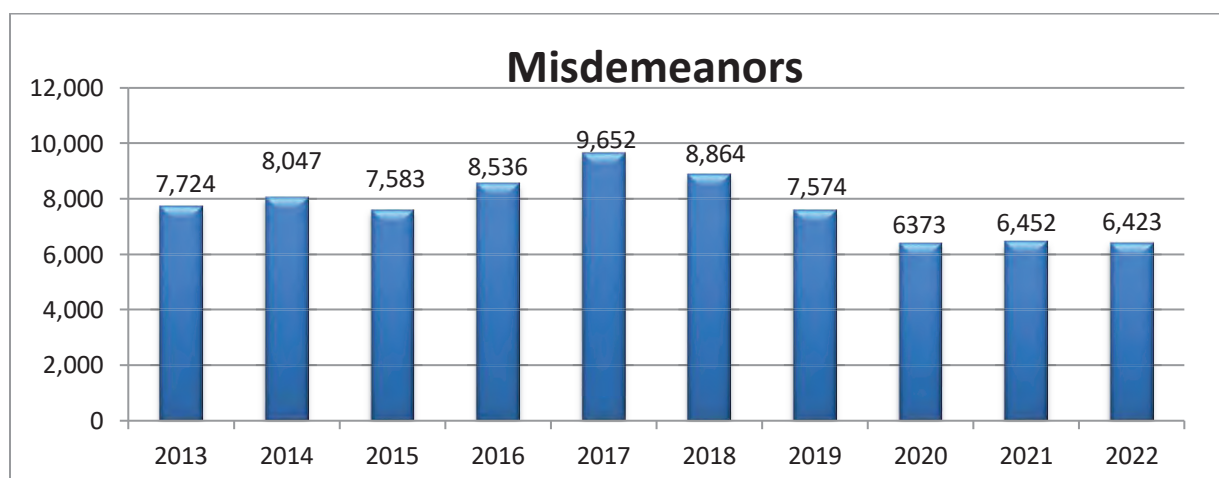
## SUPPORT STAFF DEPARTURES

**JOAN GRILLO**, Senior Victim Advocate; Over 20 years of advocacy experience.

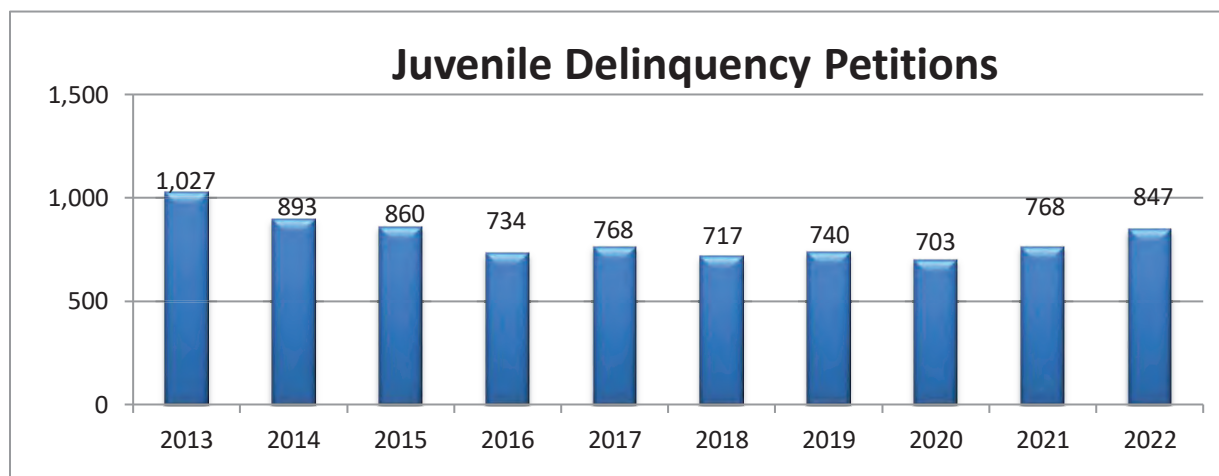
## CRIMINAL CASELOAD



**Adult Felony Cases:** 2021: 1,910 2022: 1,849 3.2% decrease

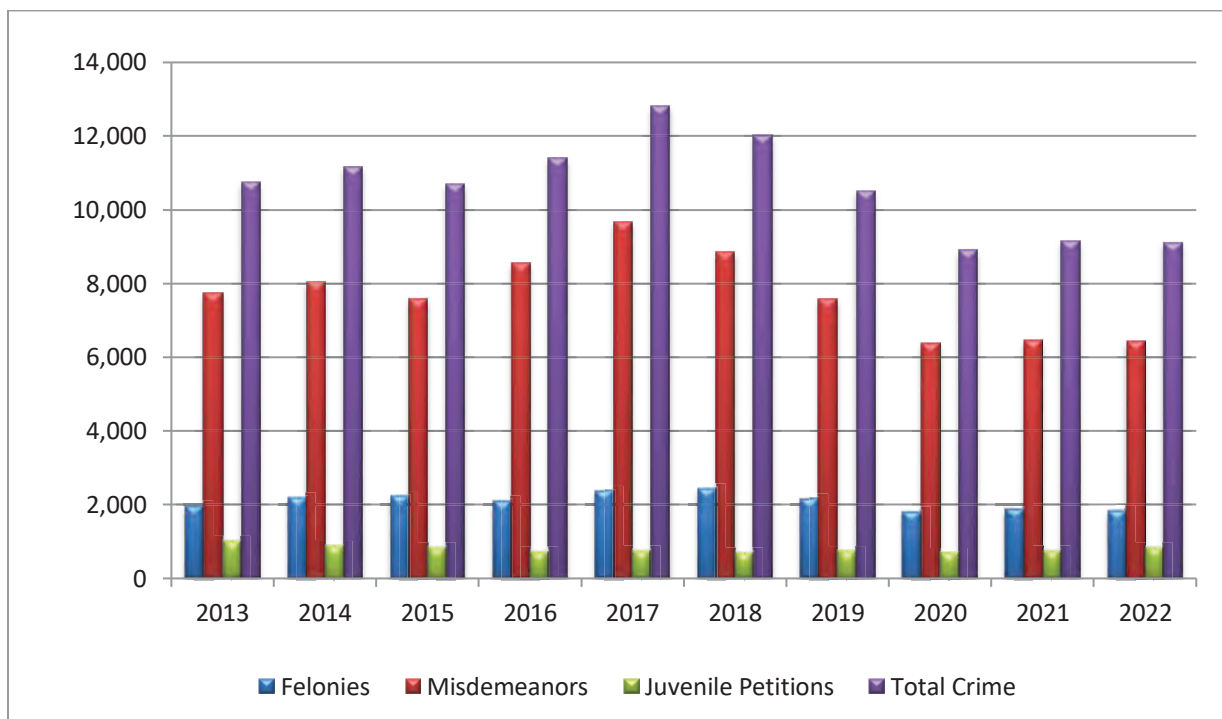


**Adult Misdemeanors:** 2021: 6,452 2022: 6,423 0.4% decrease



**Juvenile Delinquency:** 2021: 768 2022: 847 10.3% increase

## TOTAL CRIME STATISTICS

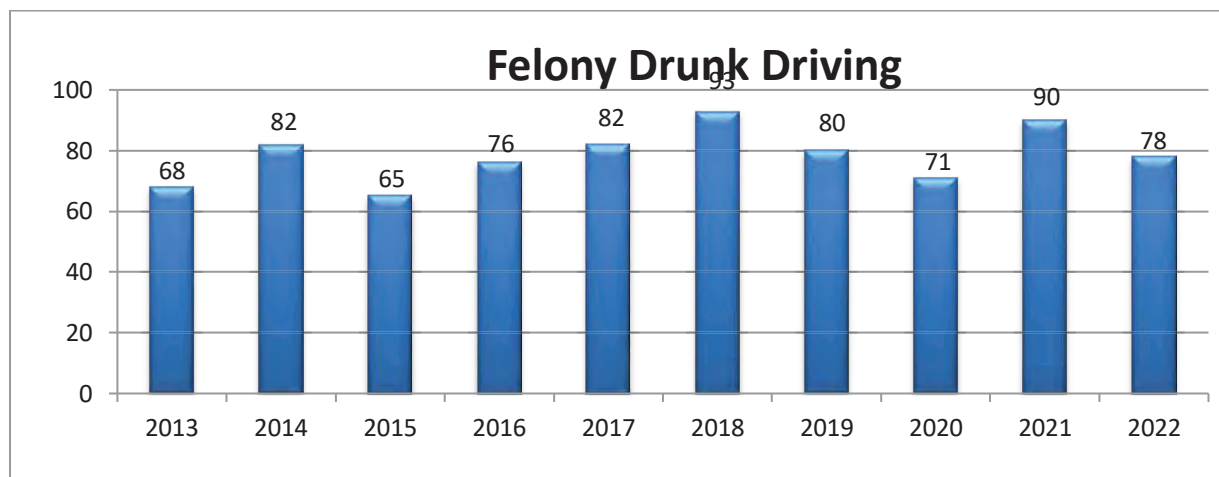


**Total Crime (combined):    2021: 9,130            2022: 9,119            0.1% decrease**

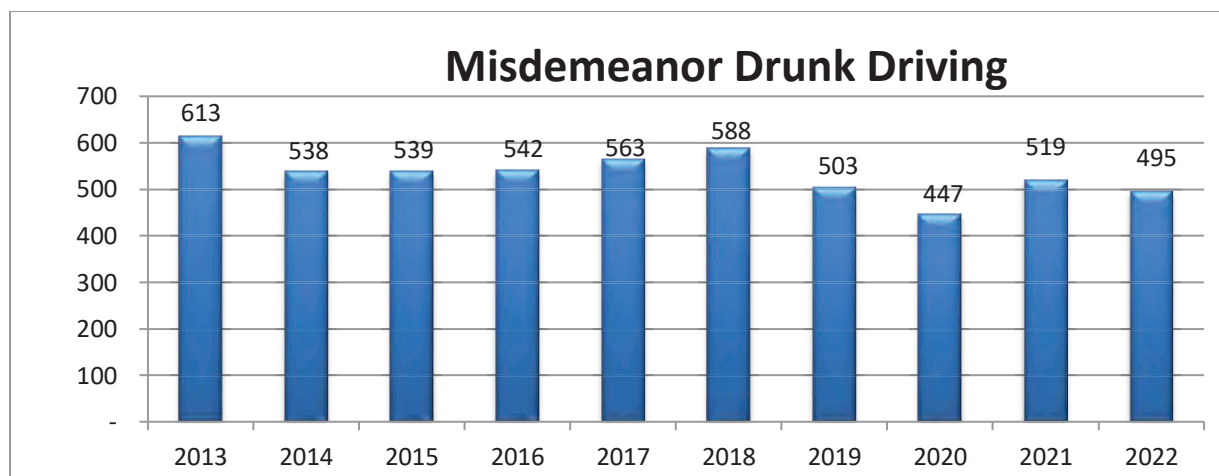


## CRIME CATEGORIES

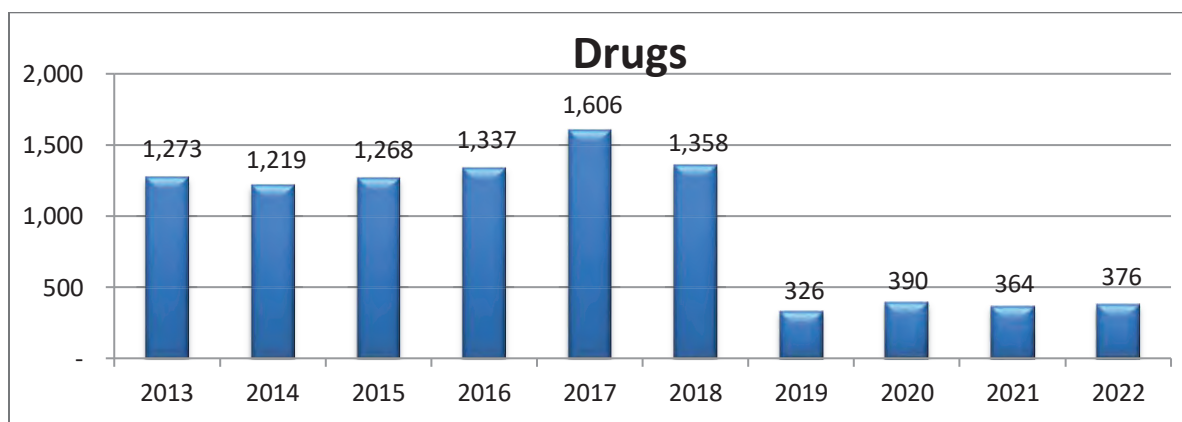
All categories reported new filings for juvenile and adult crime data, with the exception of Felony and Misdemeanor Drunk Driving, which is reported for adult only.



**Felony Drunk Driving:** 2021: 90 2022: 78 13.3% decrease



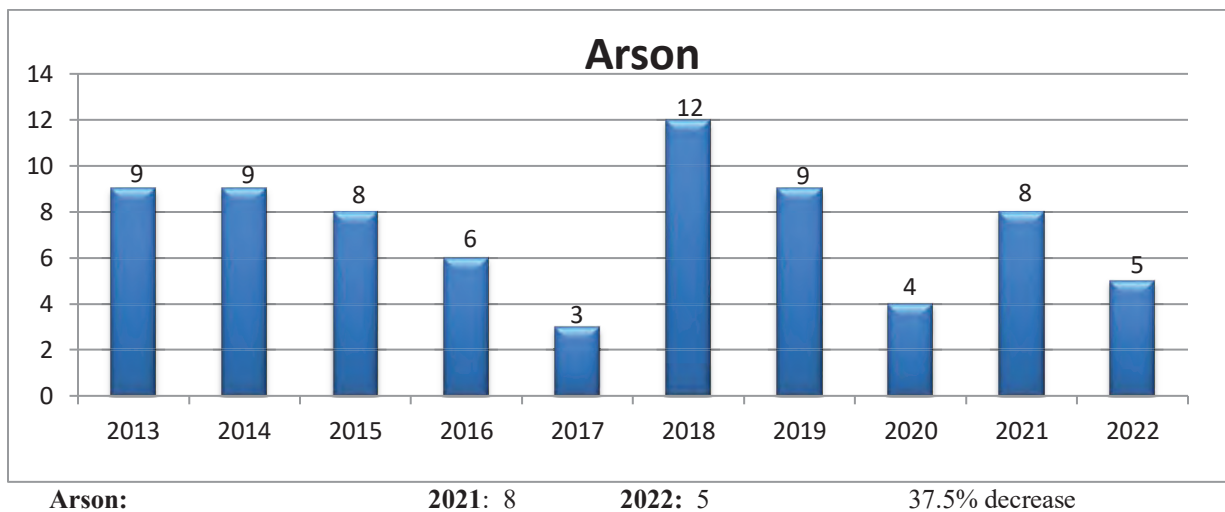
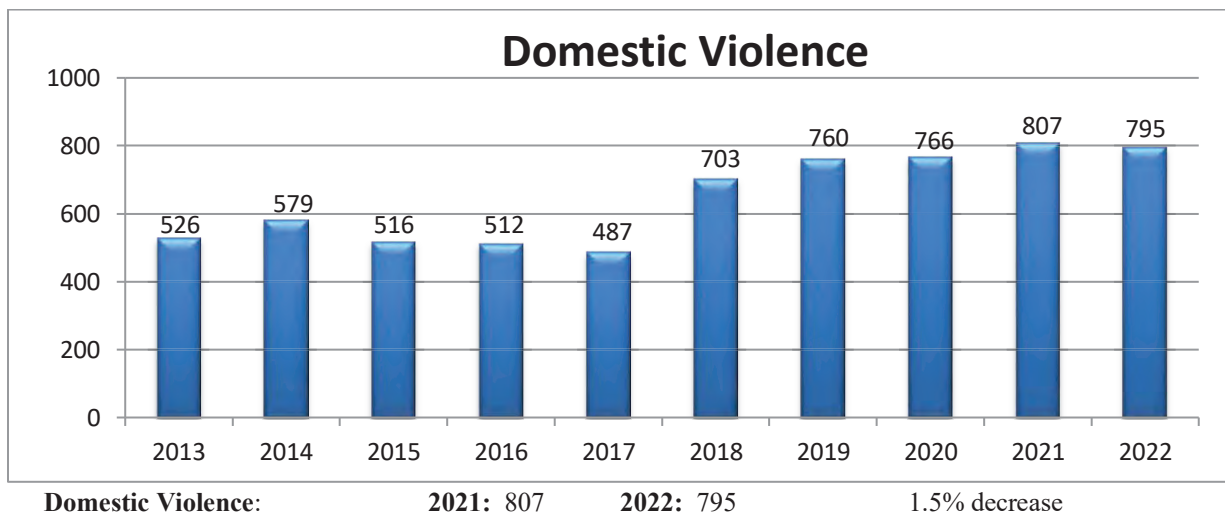
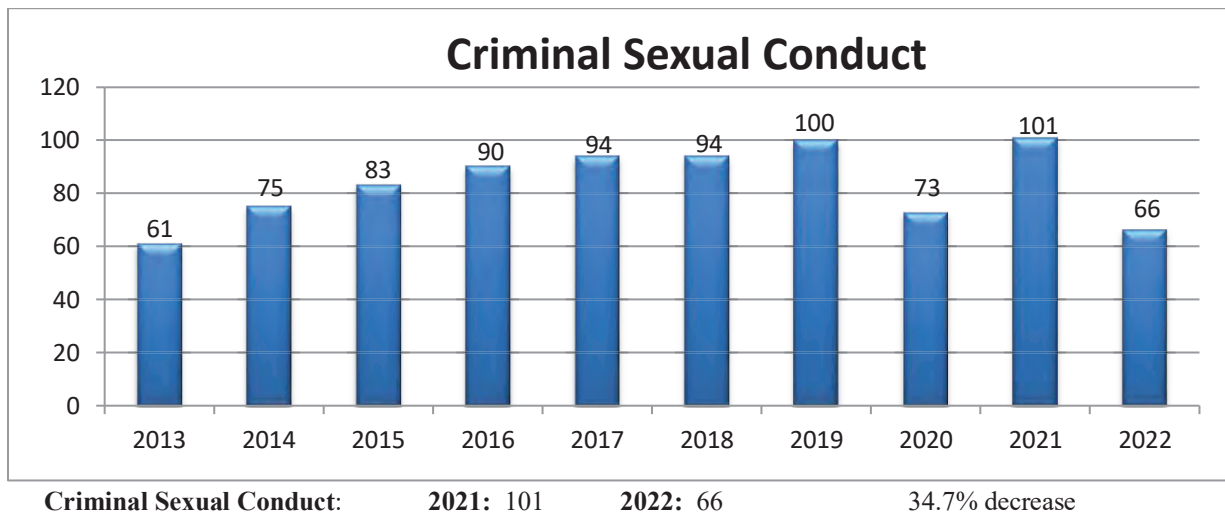
**Misdemeanor Drunk Driving:** 2021: 519 2022: 495 4.6% decrease



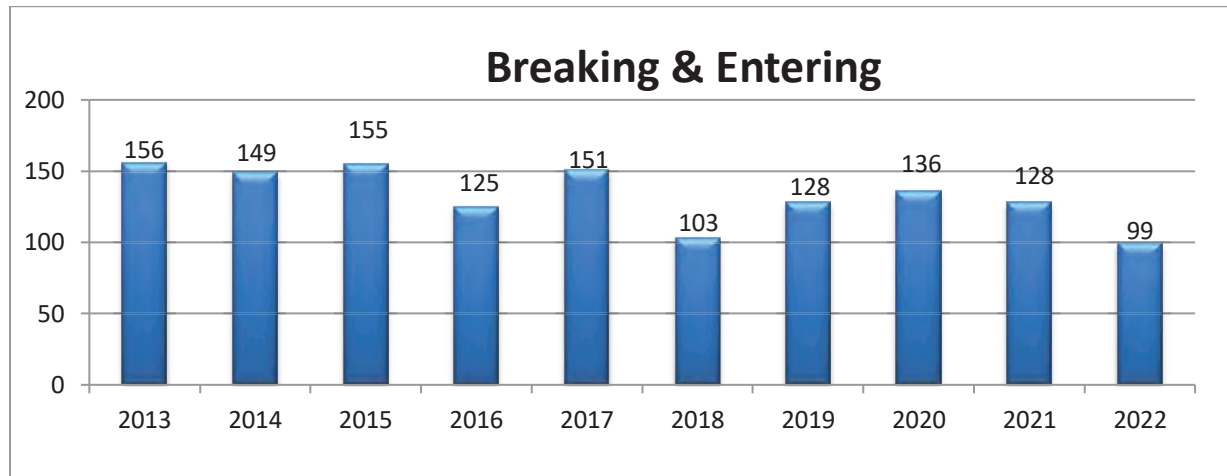
**Drug Cases:** 2021: 364 2022: 376 3.3% increase

\*Marijuana was legalized in Michigan in November 2018.

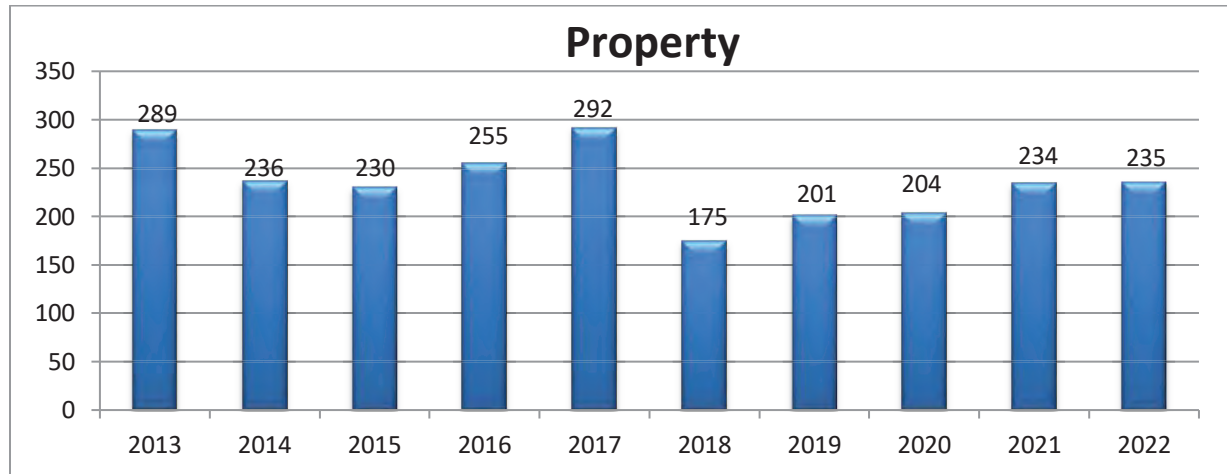
## CRIME CATEGORIES CONTINUED



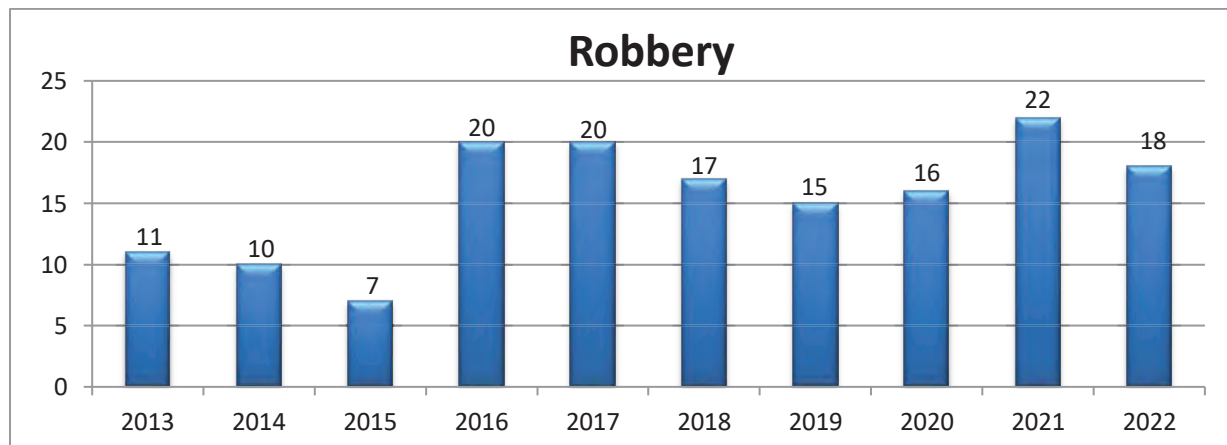
## CRIME CATEGORIES CONTINUED



**Breaking & Entering:**                      **2021: 128**                      **2022: 99**                      **22.7% decrease**



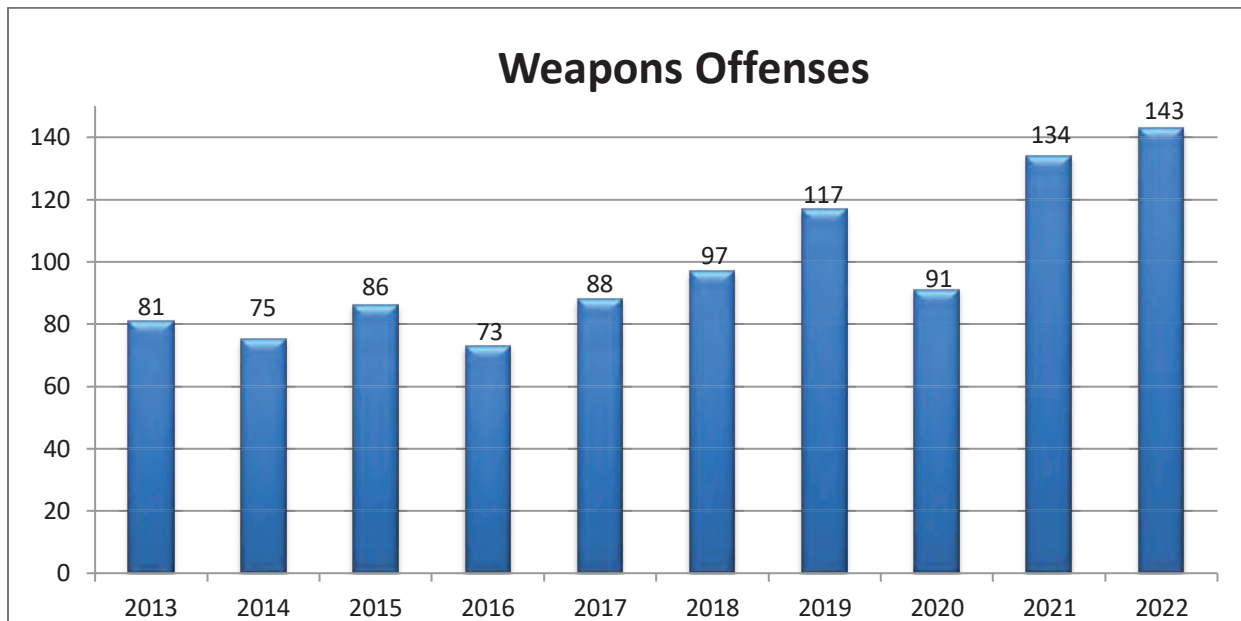
**Property:**                                      **2021: 234**                      **2022: 235**                      **0.4% increase**



**Robbery:**                                      **2021: 22**                      **2022: 18**                      **18.2% decrease**



## CRIME CATEGORIES CONTINUED

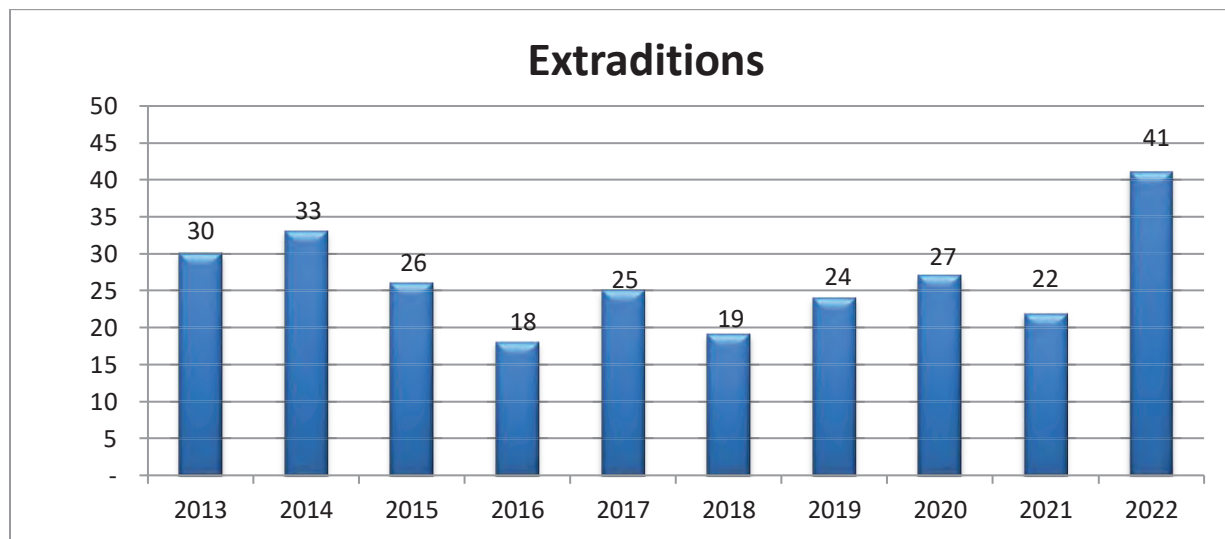


**Weapons Offenses:**

**2021: 134**

**2022: 143**

**6.7% increase**



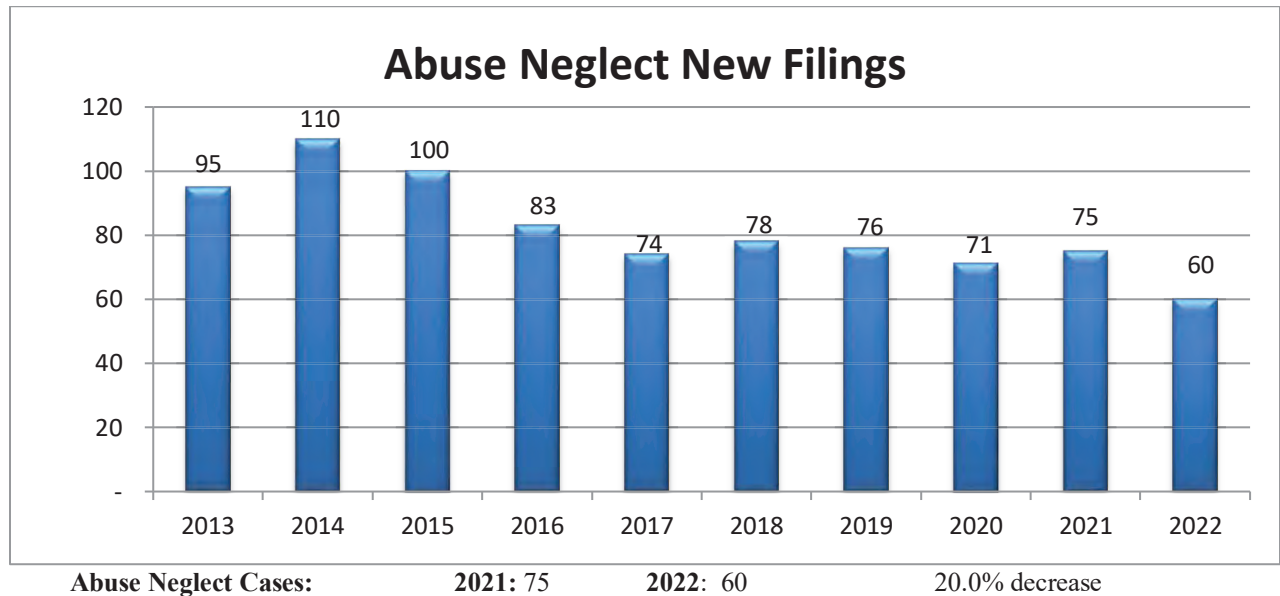
**Extraditions:**

**2021: 22**

**2022: 41**

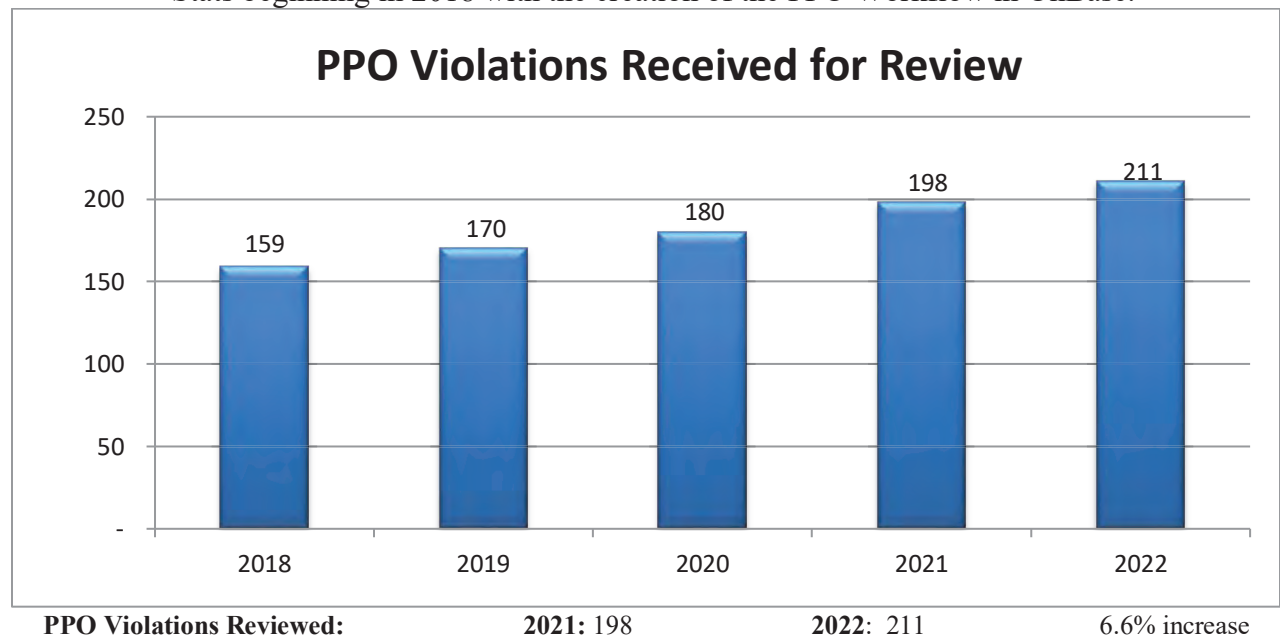
**86.4% increase**

## ABUSE NEGLECT CASES



## PPO VIOLATIONS RECEIVED FOR REVIEW

\*Stats beginning in 2018 with the creation of the PPO Workflow in OnBase.



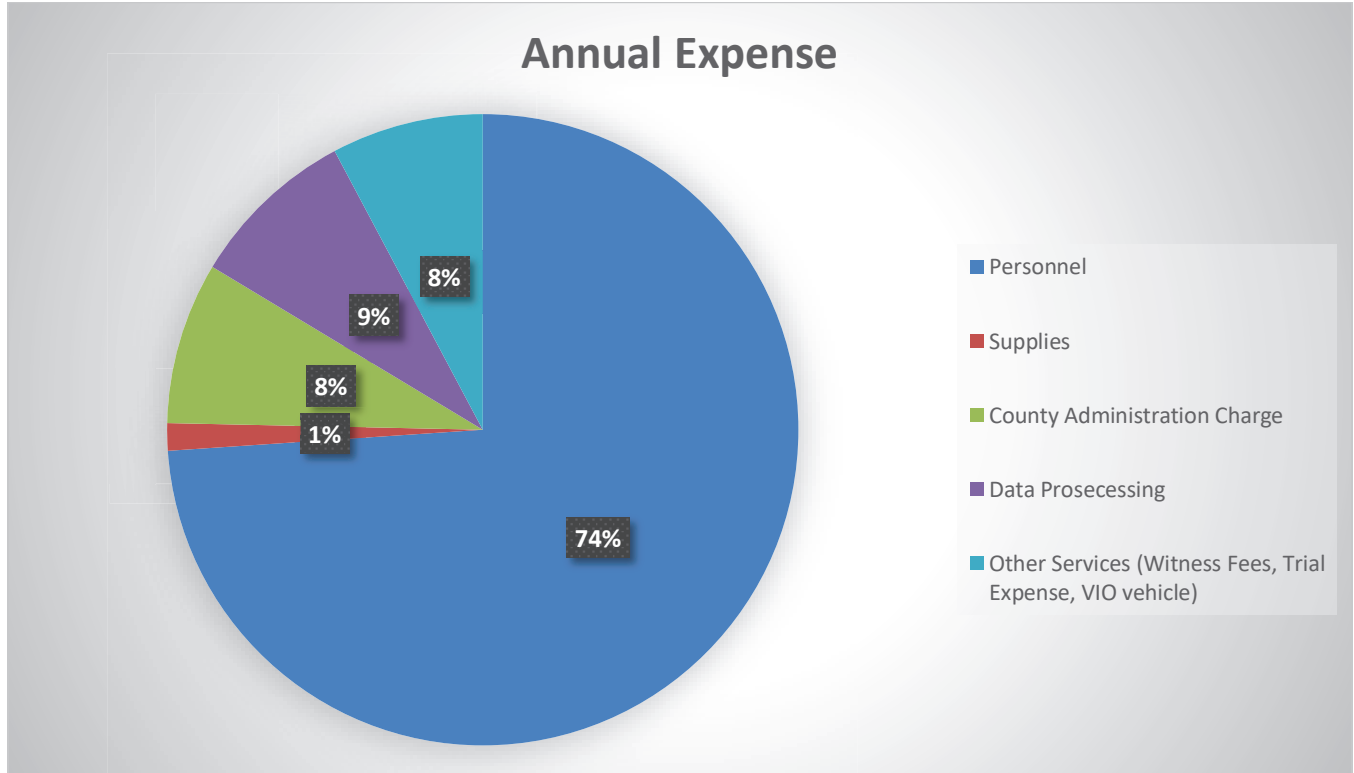
## ADDITIONAL STATISTICS

Category	2021	2022	% Change:
<b>Criminal Division:</b>			
Felony Trials			
Jury:	21	28	33.3%
Non-Jury:	1	1	No Change
Misdemeanor Trials			
Jury:	11	11	No Change
Non-Jury:	15	7	(53.3%)
Civil Infraction Non-Jury Trials	692	1003	44.9%
<b>Family Division:</b>			
Abuse/Neglect			
Jury:	0	0	No Change
Non-Jury:	49	39	(20.4%)
<b>Appeals Filed:</b>	16	19	18.8%
<b>Applications for Leave to Appeal:</b>	24	36	50.0%
<b>Appeals Pending Decision:</b>	12	12	No Change
<b>Parole Reviews:</b>	79	80	1.3%
<b>Crime Victim's Rights</b>			
Felony	773	746	(3.5%)
Misdemeanor	1,050	1,097	4.5%
Juvenile	304	386	27.0%
<b>Extraditions (Governor's Warrants):</b>	2	0	(200%)
<b>Contested Mental Hearings &amp; Guardianship Hearings:</b>	40	61	52.5%
<b>Civil Infractions:</b>	10,007	13,643	36.3%
Formal Hearings	53	67	26.4%
<b>Driver's License Restoration Hearings</b>	24	21	(12.5%)
<b>Violation of Personal Protection Order Hearings:</b>	40	55	37.5%
<b>Requests for Warrant Authorization:</b>	8,277	8,078	(2.4%)
Denied / Further Investigation	2,078	2,223	7.0%
Authorized	6,199	5,855	(5.5%)
<b>Juvenile Petitions Requests for Authorization:</b>	2,535	3,321	31.0%
<b>Screenings for Specialty Courts for Legal Eligibility:</b>			
District Court Section 1090	19	22	15.8%
District Court Sobriety Court	63	83	31.7%
Circuit Court Recovery Court	95	76	(20.0%)



# BUDGET

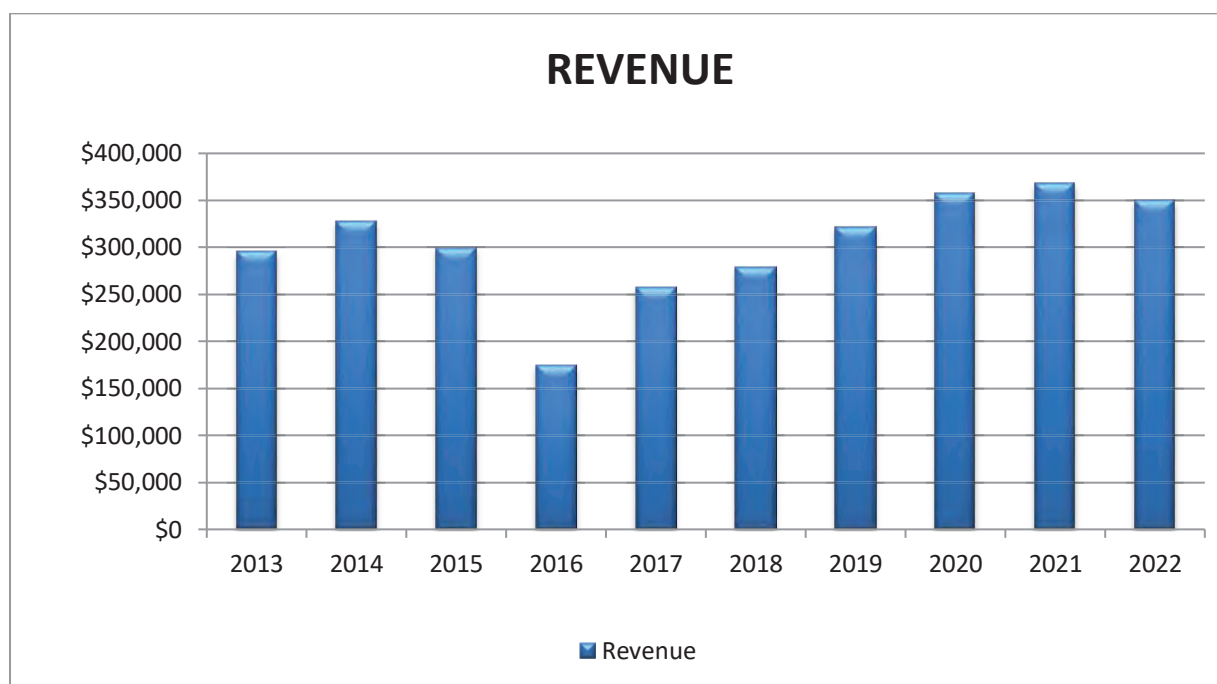
## Annual Expenses 2022



<u>Total Budget:</u>	<u>2021</u>	<u>2022</u>	<u>% change</u>
Annual total:	\$4,716,321	\$5,218,616	12.1%

## REVENUE

The Prosecutor's office revenue consists of state funding via grants, contracts, and cost reimbursement. Services include Crime Victim's Rights, legal services provided to the Department of Human Service in child abuse and neglect matters, food stamp fraud prosecution, driver's license hearings for the Secretary of State, and legal services for Allegan County cases pending in the 58<sup>th</sup> District Court in Holland (venue: Holland City, Allegan County). The County also bills offenders convicted of Operating While Intoxicated and other specified offenses for reimbursement of prosecution costs pursuant to county ordinance.



Revenue:	2021	2022	% Change
Annual Total	\$367,964.73	\$349,405.48	(5.0%)
<b><u>Prosecutor Revenue</u></b>			
	<b><u>2021</u></b>	<b><u>2022</u></b>	
Crime Victim's Rights	\$250,753.15	\$250,415.00	
DHS Contract	76,403.60	49,504.67	
Allegan Reimbursement	9,337.50	13,331.25	
Driver's License Hearings	0.00	0.00	
Food Stamp Fraud	630.00	374.99	
OWI Reimbursement	30,750.48	35,779.57	
Miscellaneous	<u>90.00</u>	<u>0.00</u>	
<b>Total Revenue:</b>	<b>\$367,964.73</b>	<b>\$349,405.48</b>	

**The activities and programs of this department are brought to you by the members of the Ottawa County Board of Commissioners.**

District 1	Gretchen Cosby
District 2	Lucy Ebel
District 3	Doug R. Zylstra
District 4	Jacob Bonnema
District 5	Chairperson Joe Moss
District 6	Kyle J. Terpstra
District 7	Rebekah Curran
District 8	Vice-Chairperson Sylvia Rhodea
District 9	Roger Belknap
District 10	Roger A. Bergman
District 11	Allison Miedema



# Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** 58th District Court

**Submitted By:** Stephanie Roelofs

**Agenda Item:** Ottawa County 58th District Court 2022 Annual Report

## Suggested Motion:

To receive for information the Ottawa County 58th District Court 2022 Annual Report.

## Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:


**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

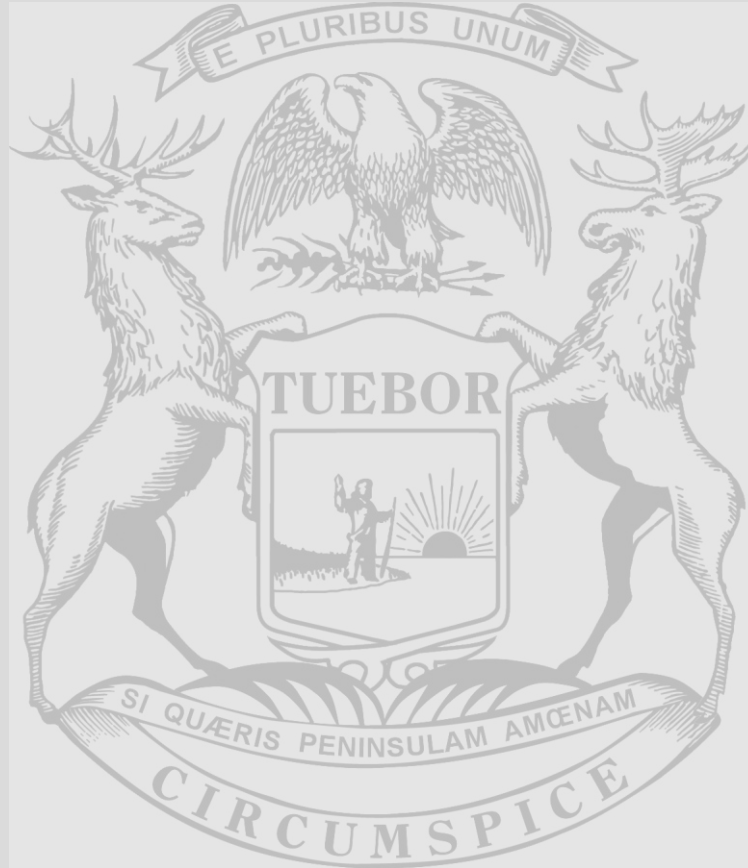
**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date:

# 58<sup>th</sup> District Court



## 2022 Annual Report

<http://miottawa.org/Courts/58thDistrict>

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Honorable Bradley S. Knoll, Chief Judge

Honorable Craig E. Bunce

Honorable Judy K. Mulder

Honorable Juanita F. Bocanegra

## A Note from the Chief Judge

2022 saw the waning of the COVID pandemic and a return to more normal operations at the 58<sup>th</sup> District Court. Both civil and criminal case filings returned to pre-Covid levels. The pandemic experience and orders issued by the Michigan Supreme Court however, have made it clear that “normal” would be a “new normal” in 58<sup>th</sup> District Court.

At the height of the pandemic in 2020, court operations were brought to a virtual standstill. The court was still required to process criminal cases in a timely manner and as much of that work as possible was done from remote locations. Obviously, it was impossible to conduct jury trials based upon the legal restrictions in place and the general reluctance of potential jurors to participate in those proceedings. As a result, a considerable backlog of cases awaiting jury trial was created and those cases continued to accumulate well into 2021. I’m happy to report that substantial progress was made in 2022 in reducing or eliminating the backlog in all three court locations.

The district courts have exclusive jurisdiction of rental unit evictions under the Summary Proceedings Act. During the pandemic, both federal and state- imposed eviction moratoria limited the court’s ability to resolve claims of landlords seeking eviction for unpaid rent. Additionally, the economic disruption caused many households to be unable to meet their rental obligations. The district courts became the conduit for getting rental assistance payments to the landlords from agencies providing assistance under the Eviction Diversion Program, traditional State Emergency Relief through the Michigan Department of Health and Human Services and assistance provided by local non-profits and churches. The most significant of the rental assistance programs resulted from the 2021 appropriation of \$220 million by the Michigan Legislature for tenant rental assistance from funds made available by Congress under the COVID Emergency Relief Act (CERA).

These assistance programs and the orders issued for their implementation, imposed extra procedural steps in eviction proceedings with a heavy emphasis on remote appearances by the litigants and their attorneys. 58<sup>th</sup> District Court staff and judges were required to adapt quickly to the changed environment. The assistance programs under the Eviction Diversion Program and CERA have since lapsed, but the state administrative order (AO No.2020-17) that imposed those new requirements which was first issued on June 9,2020 remains in place today.

The new normal in criminal cases is not so new. Beginning in the early part of this century, courts began the use of the “recovery court” model for cases involving various types of cases and defendants. Research has consistently shown that probationers who successfully complete a recovery court probation are significantly less likely to commit new offenses than those who do not. The 58<sup>th</sup> District Court was a pioneer in the effort and was named a national training court for other courts wishing to implement a sobriety recovery court. Any court which calls itself a recovery court must be certified as such by the State Court Administrator. Today the 58<sup>th</sup> District Court operates state-certified sobriety treatment courts in each of its three locations, a certified mental health court and partners with Allegan County’s certified Veterans Treatment Court. These recovery courts require more time and effort my judges and staff than traditional probation, but the benefits are obvious.

I am proud to present the 2022 Annual Report. I speak for the entire team at the 58<sup>th</sup> District Court in expressing my gratitude to the legislative and executive branches of Ottawa County government for their continuing encouragement and providing the technical and human resources assistance and the budgetary resources that allow us to continue our mission.

Respectfully submitted,

*Bradley S. Knoll*

Chief Judge 58<sup>th</sup> District Court

# The Judges of the 58<sup>th</sup> District Court



**Honorable Bradley S. Knoll,  
Chief Judge, Holland District Court**



**Honorable Craig E. Bunce  
Grand Haven District Court**



**Honorable Judy K. Mulder  
Hudsonville District Court**



**Honorable Juanita F. Bocanegra  
Holland District Court**



# 58<sup>th</sup> District Court

## OUR VISION

Be sensitive and responsive to the needs of a diverse community.

Develop and maintain the highest level of services to the public and legal community to effectively and efficiently use public resources.

Utilize technology that will assist court personnel to increase citizen access and convenience to the court.

Promote a safe community, identify areas where intervention is necessary, network with other departments and agencies to persuade behavior change.

Recruit and maintain the highest quality staff, provide training, resources and support to meet the needs of internal and external customers.

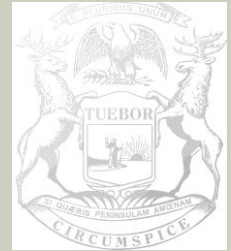
Insure that court procedures and structures best facilitate the expedient and economical resolution of matters before the court.

Share important management information with staff through quality communication.

Refine procedures and facilities that provide a secure environment for public and staff.

Promote innovative ways of resolving problematic issues facing the courts service to the public.

Continue to promote and investigate therapeutic and problem solving techniques for defendants and litigants.



## Our Mission

*The mission of the 58th District Court is to interpret and apply the law with fairness, equality and integrity and promote public accountability for improved quality of life in Ottawa County.*

## [OUR COURT]

The 58<sup>th</sup> District Court Judges and staff are committed to and take pride in serving Ottawa County justly and with sincerity. The District Court is equally committed to continuous improvement through organizational and process review and implementation of innovative ideas. This mission is accomplished through regularly scheduled Judges meetings, staff meetings and leadership team meetings.

Each of our three court locations is staffed by a Chief Clerk, Court Recorders and staff assigned to one of four divisions: Criminal, Traffic, Civil and Probation. Court staff is responsible for daily tasks including processing documents, receipting for and disbursing payments, scheduling hearings, responding to public inquiries, providing oversight and drug testing defendants and managing every case filed in the Court.

In 2022, Court staff opened and processed over 48,500 cases, entered over 45,500 dispositions and receipted for nearly \$5.9 million dollars.

District Court also employs one attorney magistrate and two part time magistrates. The magistrates are appointed by the Chief Judge and are authorized under statute to conduct informal hearings on traffic citations, issue search and arrest warrants, conduct arraignments, set bonds, accept some criminal pleas and conduct small claims hearings. Along with all four Judges, the

magistrates also serve nights and weekends on a rotating basis to authorize after hour search or arrest warrants and perform marriages. In 2022, the Court performed 421 marriages.

### 2022 Major Initiatives

◆ *Implemented several major criminal justice legislative reforms including numerous reclassifications of charges from misdemeanors to civil infractions, increasing the issuance of appearance tickets/show cause orders, changes to driver's license suspensions, probation oversight requirements and coming into compliance with the Raise the Age legislation and the Clean Slate Act.*

◆ *Continued the important work of addressing caseload backlogs caused by the pandemic shut-downs in 2020 and 2021 including full resumption of conducting jury trials.*

◆ *Successfully continued with the OC Eviction Diversion Program.*

◆ *Began the process to replace the Court's current case management system from 1987 and transition to the Michigan Supreme Court's JIS case management system as well as a new Probation/Community Corrections case management system.*

The Court would like to express gratitude and appreciation to all of the District Court staff for their dedication and hard work. Without them, the Court would not be able to provide exceptional service to our community.

Our Judges and staff are extremely proud and honored to serve the citizens of Ottawa County in a manner that inspires trust and confidence in the judiciary.

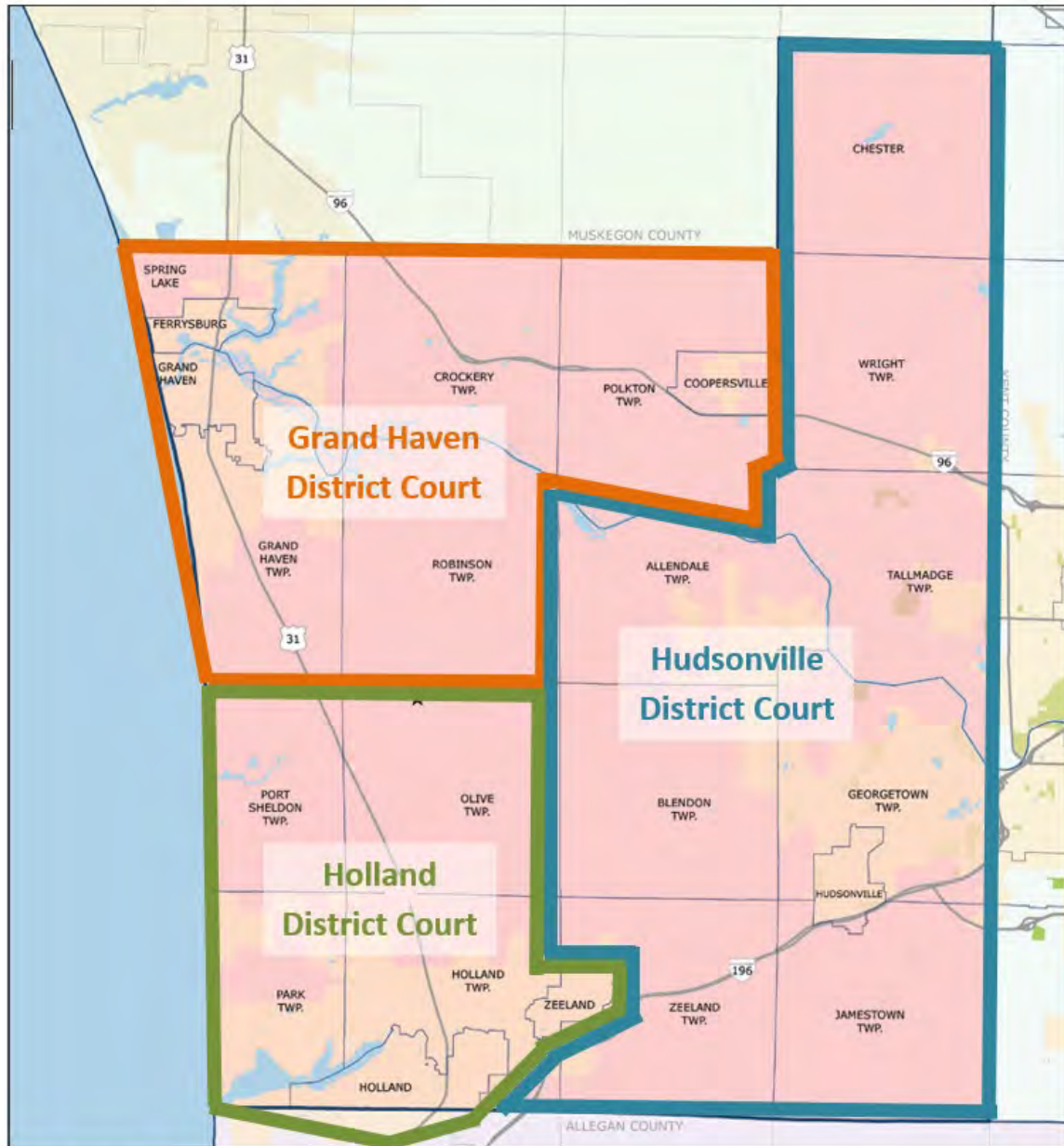
## 58<sup>th</sup> District Court Organizational Chart



## District Court Venues

The venue lines of the three locations of the 58<sup>th</sup> District Court are established pursuant to a Local Administrative Order (LAO) signed by the Chief Judge and approved by the State Court Administrative Office of the Michigan Supreme Court.

Pursuant to that LAO, cases arising in Ottawa County are filed either in the Grand Haven, Holland or Hudsonville locations based on the municipality of where the incident occurred or the cause of action arose. Additionally, Holland District Court's jurisdiction includes the portion of Holland City located in Allegan County pursuant to MCL §600.8101.



OTTAWA COUNTY, MI



### OTTAWA COUNTY EVICTION DIVERSION PROGRAM



The Ottawa County Eviction Diversion Program (EDP) was one example of a positive impact in our community despite the COVID-19 pandemic by affording the Court and our community housing partners an opportunity to offer critical rental assistance on eviction-related cases to help prevent homelessness.

As the pandemic began to unfold in March of 2020 and the ensuing months afterwards, the Court was under various state and federal emergency orders including the federal Coronavirus Aid, Relief and Economic Security Act ("CARES Act") which required a moratorium on eviction proceedings, except in certain circumstances and provided significant structured rental assistance to those in need. From January 2021 until September 2022, the COVID Emergency Rental Assistance (CERA) took effect following the CARES Act to continue providing the critical funds necessary to help tenants facing pandemic-related hardships in order to avoid eviction while also ensuring landlords could recoup owed rent. MSHDA administers CERA through its statewide network of local nonprofit agencies.

Another significant response to the COVID-19 housing crisis was Michigan Executive Order 2020-134 which required all jurisdictions throughout the state to create an EDP in collaboration with nonprofit homeless service providers, known as Housing Assessment and Resource Agencies (HARAs) and funding provided by the Michigan State Housing Development Authority (MSHDA). Pursuant to this Executive

Order, the Ottawa County Eviction Diversion Taskforce was formed comprising of Good Samaritan Ministries (Ottawa County HARA), Allegan County Community Mental Health's Homeless Assistance Program (Allegan County HARA), Legal Aid of Western Michigan and the 58<sup>th</sup> District Court. The main goal of Ottawa County's Diversion Taskforce was to establish and implement a successful EDP that conformed with MSHDA's EDP requirements for means-tested rental assistance for past due rent, future rent and utility assistance.

"The Eviction Diversion Program was a remarkable collaboration of state agencies, local non-profit organizations, legal aid and landlords' attorneys and the district courts. In Ottawa County we are especially grateful for the extraordinary efforts of individuals at Good Samaritan Ministries, Legal Aid of Western Michigan and our own 58<sup>th</sup> District Court staff."

- Hon. Bradley S. Knoll, Chief  
Judge of the 58<sup>th</sup> District Court

## OTTAWA COUNTY EVICTION DIVERSION PROGRAM



Under CERA, the Ottawa County EDP has been a great success helping 3,925 adults and children in our community who were facing homelessness. The program has been successful because of the extraordinary efforts of court staff, HARA administrators and especially the attorneys with Legal Aid of Western Michigan. The cooperation of the landlords and their attorneys has also been critical to the success of the program.

It is important to recognize that community rental housing problems did not end when the public health crisis did. These issues, including affordable housing concerns, existed prior to the COVID-19 pandemic. Thus, even with the pandemic being brought under control now, the inherent problems in our community from the lack of low-cost housing remain critical. Therefore, the Court supported Ottawa County's request to leverage ARPA dollars to create a new and sustainable EDP in Ottawa County moving forward. Persons with secure

**As of September 2022, 3,925 Ottawa County families were served and received nearly \$12.5 million in rental assistance and nearly \$1.1 in utility assistance. The average assistance received per household in Ottawa County was \$9,000.**

Source: MSHDA

As Ottawa County continues to grow, proactive housing policies can meet the urgent needs of residents. As stable housing influences social, personal and financial health, potential expenses incurred under a sustained EDP can create communities where even low-income residents have peace of mind and can actively plan for their futures. Housing is a prerequisite for success and policies that provide stability can help residents find their footing, allowing them to access new and better opportunities.

**- Ottawa County Department of Strategic Impact**

housing are better able to maintain employment and provide for the care of their families. The recent pandemic demonstrated the viability of a cooperative and extremely effective EDP which can form the model for a similar program for people whose housing issues are not related to the pandemic. The Court will continue its collaboration, support and work with Good Sam Ministries and Ottawa County this year and in the future as the new Ottawa County Eviction Prevention Program seeks to fill this critical need in our community post CERA funding.

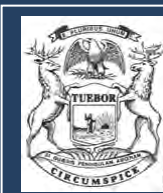
## Serving our community



Educational outreach in our schools is an important strategic effort the Court focuses on each year to help educate the community about the purpose, roles and responsibilities of the third branch of government.

In May, the Court hosted over one hundred 4<sup>th</sup> grade students and their parents from Griffin Elementary at the Grand Haven Courthouse. The students were highly engaged and excited to learn about Ottawa County's judicial system, they asked insightful questions as they interviewed the judges and were actively engaged in playing out their assigned roles in mock trials held in the courtrooms.

## Michigan Supreme Court Issues Program Certifications for 58<sup>th</sup> District Court's Specialty Courts



In June and July of 2022, the 58<sup>th</sup> District Court's Sobriety and Mental Health Treatment Courts were the subject of detailed program audits conducted by the State Court Administrative Office (SCAO) of the Michigan Supreme Court. The purpose of these audits are to ensure these specialty court programs are in full compliance with all nationally recognized and evidence based standards, best practices and promising

practices to maximize outcomes for the participants and reduce recidivism rates.

After SCAO conducted an extensive on site program audit, both 58<sup>th</sup> District Court's Mental Health Treatment Court and Sobriety Treatment Court were certified as either meeting or exceeding all national evidence based program best practices. SCAO Certification status is also required to apply for and receive grant funding for these programs. In FY22, 58<sup>th</sup> District Court received \$246,000 to help operate these specialty courts in Ottawa County.

SCAO's program certification lasts for three years at which time these programs will be required to be audited and re-certified again.

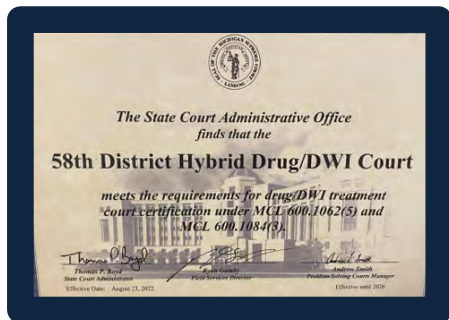
## [SERVICE AND LEADERSHIP]

### Leading through continuing education

In an effort to better serve our community, all District Court staff are required to attend different professional courses and workshops throughout the year. These sessions are often with other County justice related departments and community agencies and are focused on determining the best way to collaborate and leverage collective resources to maximize services to our constituents.



Sobriety Court Retreat



In FY22, 58<sup>th</sup> District Court received \$246,000 in grant funding from the Michigan Supreme Court to assist in the operation of our Sobriety and Mental Health Treatment Courts.



# [ALL RISE! INITIATIVE]



## *Professional Development and Developing a Cohesive Staff to Better Serve our Community*

In 2015, the Court initiated the All RISE! Campaign within the Court. The purpose of this initiative is to enrich and intentionally engage Court staff to: take **R**esponsibility for getting involved; be **I**nnovative by being creative and proactive; excel in internal and external **S**ervice and strive for operational **E**xcellence.

As part of this initiative, the Court closed all three of its locations on Friday, September 30, 2022 to dedicate the day to professional development and working on strategic efforts to improve Court operations, access and service to our community. The day included presentations from Ottawa County Sheriff Steve Kempker and the entire Ottawa County Sheriff's Department Leadership team as well as an in depth Judicial panel discussion on various issues impacting the Court and community. The purpose of this important professional development opportunity is to examine and understand why our results matter and help identify key strategic areas to improve access to better fulfill our constitutional role in ensuring all citizens are treated with respect, understand court processes and outcomes and have a fair opportunity to be heard.



This year's event was particularly important and special since it was the first time all pandemic restrictions were lifted thereby allowing the Court to resume in person staff training. Court staff were challenged throughout the day in small discussion and teamwork groups set up by the location where they primarily work. These

conversations were focused on ways to be a more cohesive team at each location as well as collectively as one Court to better serve our community and to better understand the importance and critical need of the daily work that happens in the Courts.

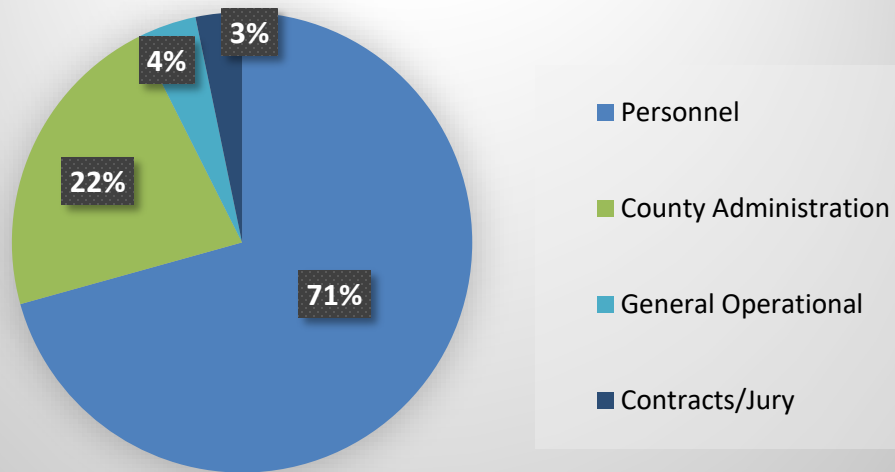




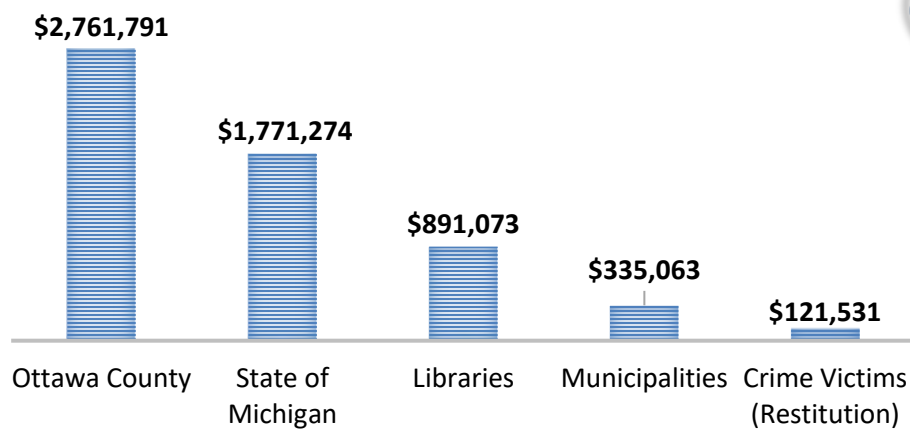
## Expenses

### FY22 District Court Operating Costs

**Total FY22 Expenditures:**  
**\$6,913,101**



### DISTRIBUTION OF REVENUE

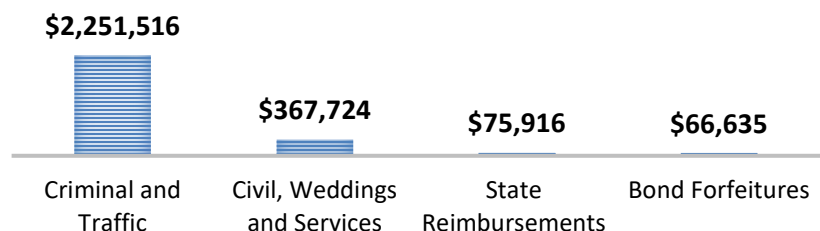


## Revenue

**In FY22, District Court collected nearly \$5.9 million in revenue.**

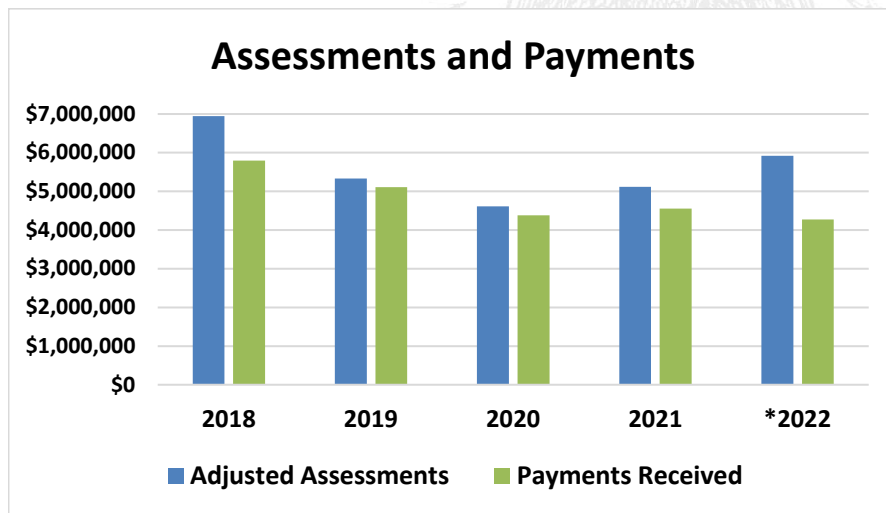
Ottawa County also received state reimbursements of \$750,471 in the Court Equity Fund and an additional \$411,516 in the Judges Standardization Fund in FY22 to help fund the operations of the Ottawa County Courts.

### COUNTY GF REVENUE RECEIPTED FOR IN DISTRICT COURT



# Assessments and Collections

The 58th District Court takes pride in our efforts to collect assessed fines, costs and restitution and continues to be among the leaders in the state in trial court collection rates. Diligently enforcing the financial sanctions imposed by the Court is vital to maintaining the Court's integrity and credibility by ensuring appropriate compliance with the Court's orders. Moreover, successful collection efforts increase County revenue while also providing restorative justice to victims and increasing citizens' sense of security and public trust in County services and the entire judicial process.



The 58<sup>th</sup> District Court collections program is closely monitored by the State Court Administrative Office to ensure all the Court's collection efforts are in compliance with all requirements outlined in the court rules, statutes and published performance metrics. The 58<sup>th</sup> District Court is consistently deemed

to be in compliance as a result of its comprehensive collection program.

\*The overall collection rate and outstanding receivables for sanctions imposed in 2022 was 73% as of December 31, 2022. The rate is lower than collection rates from previous years because the debt assessed by the Court in late 2022 will be adjusted and collected within the first few months of 2023.

The Court is required to report our outstanding receivables by revenue code, age of debt and by case type to the State Court Administrative Office for the time period of July 1 through June 30 each year. Reported collection rates are noted in the table to the right.

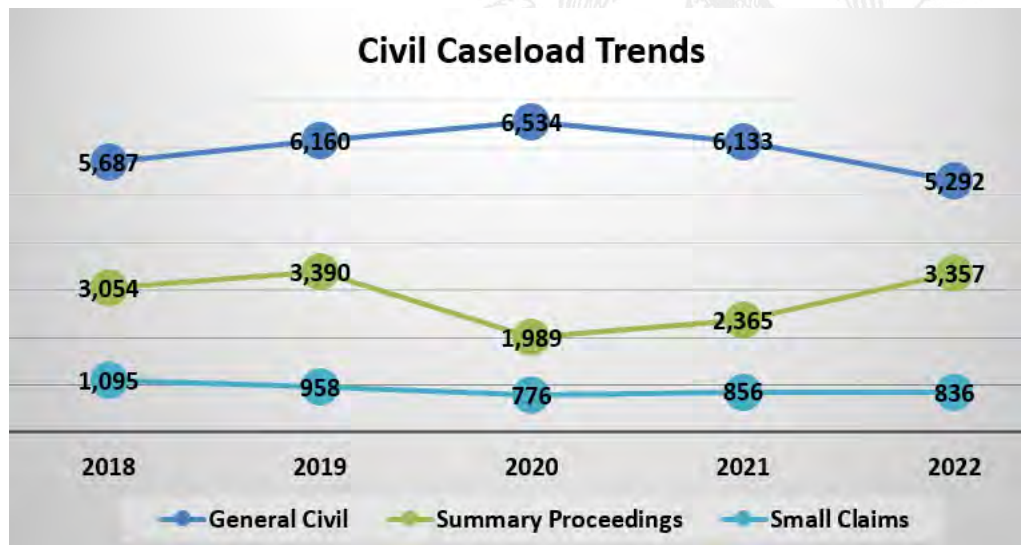
Collection Rates	
Sanctions Assessed	Sanctions Collected as of June 30, 2022
2017	92%
2018	94%
2019	96%
2020	95%
2021	89%

# Caseload Trends

## CIVIL CASES IN THE 58<sup>TH</sup> DISTRICT COURT

The District Court's general civil jurisdiction covers disputes where money judgments are sought in an amount not exceeding \$25,000 for conduct alleged to be tortious, in breach of contract or otherwise in violation of civil law. Parties may also file claim and delivery actions in the District Court seeking to recover personal property.

The District Court's jurisdiction includes cases brought under the Summary Proceedings Act. These special proceedings provide for the prompt resolution of disputes between landlords and tenants relating to the payment of rent or other terms of the rental agreement. Parties seeking the repossession of real property following mortgage foreclosure or forfeiture of land contracts will also normally employ the expedited procedures set forth in the summary proceedings statutes. The District Court exercises both legal and equitable powers in adjudicating and enforcing the rights of parties to these actions.



Small claims proceedings also fall within the District Court's exclusive jurisdiction. In civil actions where money judgments are sought for no more than \$6,500 beginning January 1, 2021 (\$7,000 beginning January 1, 2024), the parties may agree to the more informal procedures under the Small Claims Act. Small

claims trials may be held before a judge or magistrate. There is no right to a trial by jury, representation by an attorney or appeal of a judgment entered by the judge. A party sued in small claims court may elect to remove the case to the general civil docket to preserve those rights. A trial in small claims court is a more informal procedure with relaxed rules of pleading and evidence. The goal of the judge or magistrate is to arrive at a prompt decision that provides "substantial justice" for the litigants.

In many civil cases brought in the District Court, one or more parties are not represented by an attorney. The District Court staff is well trained to provide courteous procedural assistance to these unrepresented litigants without giving legal advice. Additionally, small claims and summary proceedings actions require a higher degree of staff time in preparing and processing, summons, arranging for service of process and preparation of judgments than in cases brought in the regular civil docket where more of the responsibilities fall on the parties or their attorneys.

# Criminal Cases in the District Court

## *Search and Arrest Warrants:*

All criminal cases originate in the district court in Michigan. Moreover, the district court is often involved early in the criminal investigation process since all search warrants are issued by district court magistrates or judges. Search warrants are commonly issued after business hours to obtain a blood sample from a person suspected of operating under the influence of alcohol or drugs who have refused to voluntarily submit to a chemical test. Thus, assigned judges and magistrates are available on a 24/7 basis, 365 days a year to receive and rule on search warrant requests. All judges and magistrates are equipped to review and issue search warrants electronically from various locations in the county. This procedure avoids the delay and inconvenience of requiring law enforcement personnel to travel to the judge's or magistrate's home to obtain an afterhours warrant. Search warrants are also issued to assist law enforcement in the investigation of drug, sex and other offenses by authorizing the search of homes, vehicles, computers and mobile electronic devices.

Arrest warrants are issued by district court judges and magistrates if authorized by the prosecuting official and upon sworn testimony establishing probable cause. Such warrants may be issued prior to an arrest or following a warrantless arrest by police where the prosecution authorizes the complaint. When issuing an arrest warrant, the judge or magistrate may allow a defendant to post bond and be released prior to his or her first court date. Alternatively, the judge may require that no release take place prior to the initial court appearance.

## *Arraignment:*

Following a warrantless arrest, a criminal complaint must be filed with the district court after being sworn to by law enforcement and authorized by the prosecutor. The defendant will then be arraigned before a district court judge or magistrate or bond will be set within 24 hours of the arrest. If a warrant is authorized prior to arrest, arraignment is required in the district court following the defendant being taken into custody. In most misdemeanor cases, a criminal charge can also be initiated by law enforcement without a sworn complaint by issuance of a citation to the defendant with instructions to appear in court on the next regularly scheduled arraignment day. In any of these situations, defendants appear in the district court in person or by video for purposes of arraignment where they are notified of the nature of the charges and possible penalty along with their constitutional trial rights. The defendant is also advised of the right to counsel including, where appropriate, the right to a court appointed attorney.

The court will also consider whether a defendant qualifies for pre-trial release and what type of bond or bond conditions may apply. In felony or domestic violence misdemeanor cases, the courts' probation department completes a bond screen for the judges' review before arraignment. The bond screen process provides the court with a detailed history of the defendant including past criminal behavior, employment and family information, mental health and substance abuse history. The judge uses this information to balance the general right of an incarcerated defendant to be free on bail with the risk of flight or risk to public safety if released on bail.



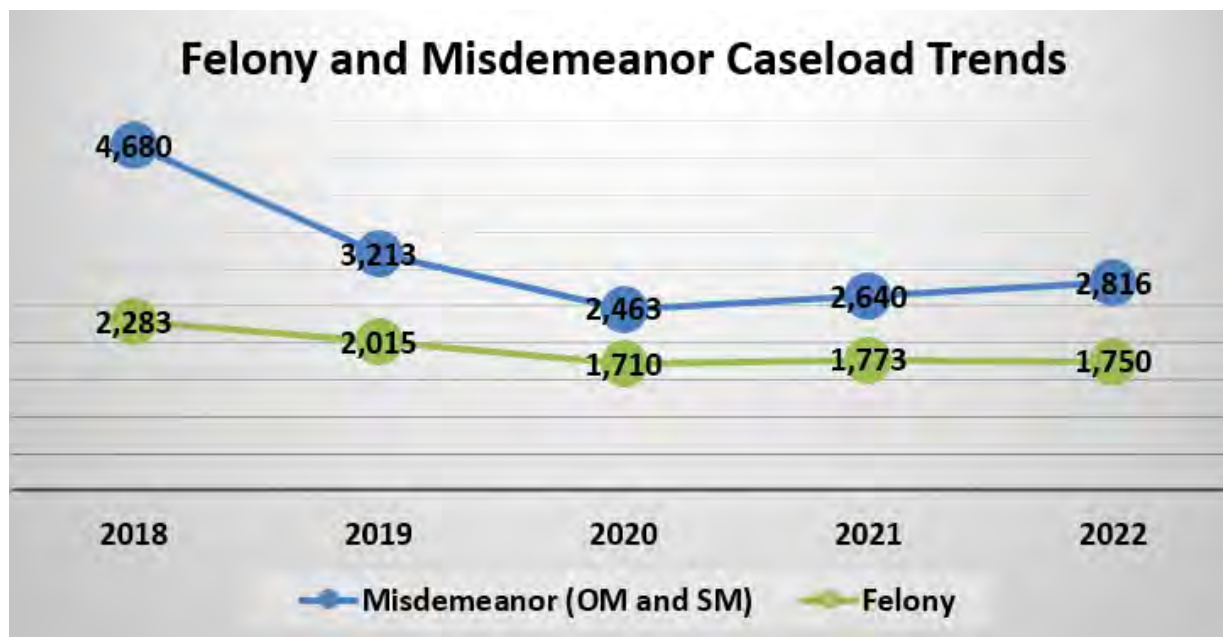
### *Misdemeanor Cases:*

Misdemeanor cases will then proceed to trial or sentencing in the district court following entry of a plea by the defendant. Defendants convicted of misdemeanor charges following trial or guilty plea may be sentenced immediately. However, in many cases constitutionally guaranteed victims' rights will require an adjournment so that the victim will have an opportunity to appear and make a statement at sentence. The court must order restitution to a victim as part of its sentence. Sentencing options include the imposition of jail, fines, court costs, restitution, substance abuse or mental health counseling, community service, vehicle immobilization, driver's license suspension, deferred sentencing and/or participation in a treatment court.

### *Felony Cases:*

The ultimate disposition of any offense that carries a maximum incarceration of more than one year in jail occurs in the circuit court. Prior to such a case being transferred or "bound over" to the circuit court, however, arraignment and preliminary examination are scheduled in the district court. At a preliminary examination the prosecutor is required to submit evidence that convinces a district court judge that "probable cause" exists to believe the defendant has committed a felony before the case will be sent to the circuit court for trial.

Changes enacted by the Michigan Legislature in 2014 added a requirement of a "probable cause conference" prior to the preliminary examination and also broadened the authority of a district court judge to accept felony pleas of guilty before a case is sent to circuit court for sentencing. Both of these procedures were already in place in the 58<sup>th</sup> District Court but are now mandated on a state basis.

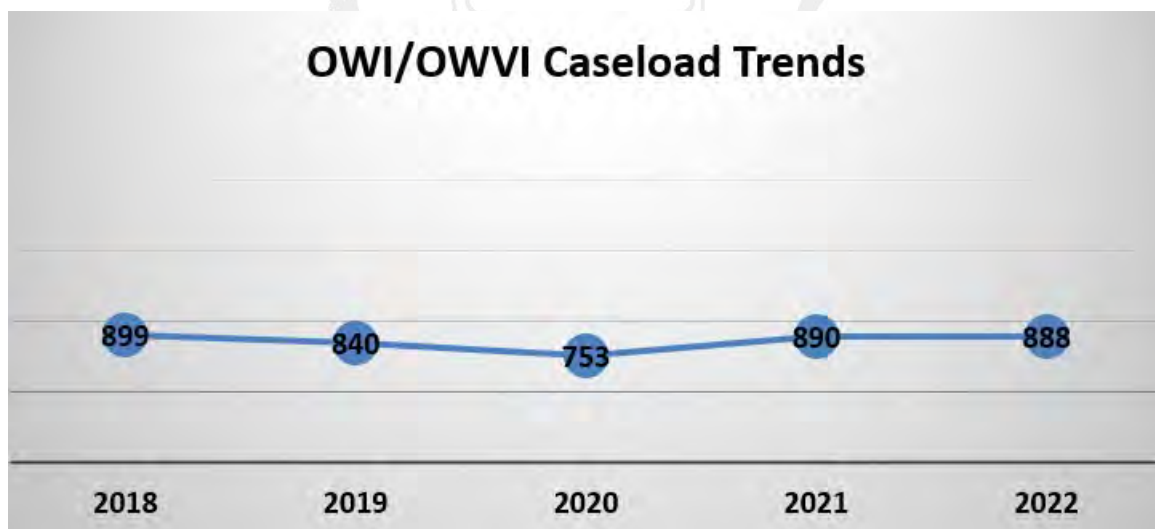


# Operating While Intoxicated

Operating while intoxicated offenses involve a broad range of offenses brought under state statutes or municipal ordinances. Traditional charges of “drunk driving” involve allegations that a person has operated a motor vehicle while under the influence of alcohol or while visibly impaired by alcohol. Operating while intoxicated offenses now include charges of operating with an unlawful blood alcohol (.08%), operating with a high blood alcohol level (.17%) or a minor operating with an unlawful blood alcohol level (.02-.07%). The statutes also prohibit operation of a motor vehicle under the influence of a controlled substance, operating while impaired by a controlled substance or operation of a motor vehicle with any level of an illegal (schedule 1 and marijuana) controlled substance in a person’s body. Operating while intoxicated charges may involve aggravating circumstances which include operating with a minor passenger, offenses charged as a second or third offense, or operating while intoxicated causing death or serious injury. Some of these aggravating circumstances may elevate the offense from a misdemeanor to a felony level offense.

Despite the expansion of offenses chargeable as operating while intoxicated, the court has seen a general downward trend in charged offenses over the past three years.

Given the danger to the community posed by persons who operate while intoxicated, the court and probation department diligently monitor these people through various levels of intervention including the Sobriety Treatment Court, Intensive Supervised Probation and use of alcohol detection technology. This technology includes the use of automobile interlock devices, 24 hour alcohol monitoring devices which are used to monitor abstinence along with the traditional techniques involving random home checks and mandatory drug and alcohol testing at the court. The court also oversees referral to substance abuse therapy including 12 step programs. Violations of court mandated abstinence or therapy will result in probation violation complaints with the violator facing jail time and potential revocation of probation.



# Criminal Traffic Docket

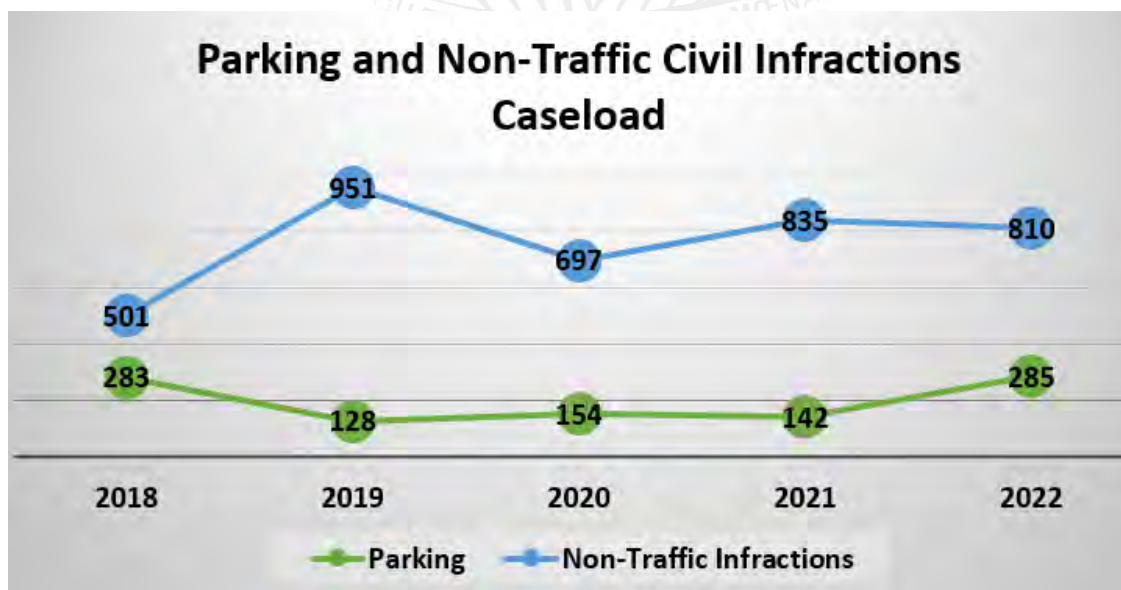
## *FELONY AND MISDEMEANOR TRAFFIC*

Criminal traffic offenses include such offenses as reckless driving, open intoxicants in a motor vehicle, driving while your license is suspended, no insurance, expired plates and failing to stop after involvement in a motor vehicle accident.



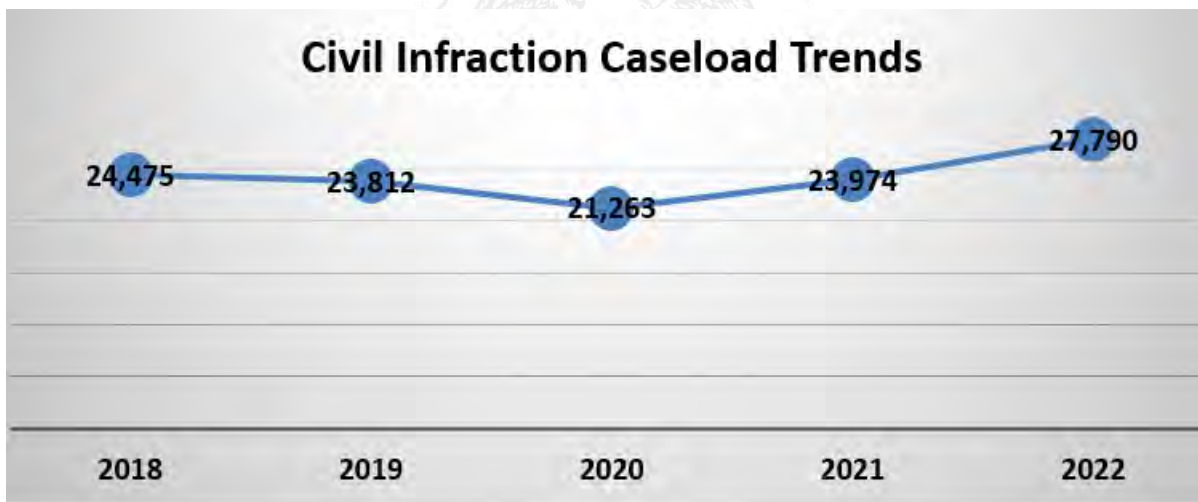
## *NON TRAFFIC CIVIL INFRACTIONS AND PARKING VIOLATIONS*

District Court also processes and receipts for payments on many parking violations and other non-traffic offenses. Some of the most common non-traffic offenses include barking dog, dog at large, property code violations, noise/nuisance violations, watercraft offenses and state park offenses.

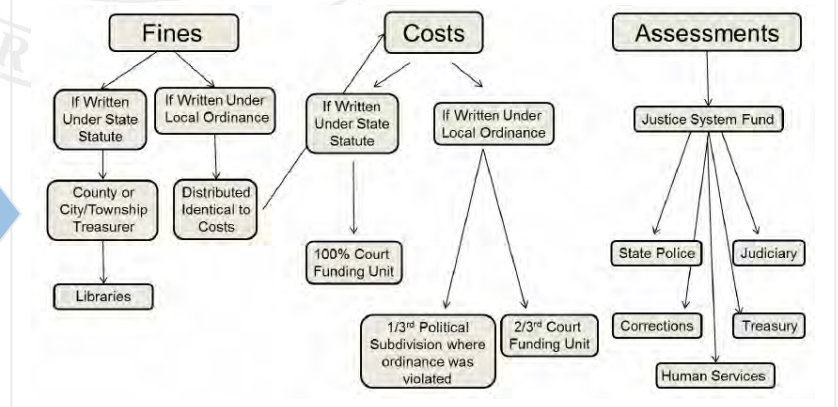


# Civil Infraction Violations

Most violations of the Michigan Vehicle Code are civil infractions which generally do not carry a jail penalty, the most commonly cited offense being speeding. A civil infraction can be charged under state statute or a local ordinance by a municipality. A person charged with a civil infraction can admit responsibility for the infraction, pay their fine online or mail their fine to the District Court. A person may request an informal or a formal hearing if they deny responsibility for the infraction. At an informal hearing the evidence is presented to a magistrate without a prosecuting attorney present. At a formal hearing, the evidence is presented by a prosecuting attorney to a district court judge. The defendant may be represented by an attorney to present the defendant's case. A defendant may appeal their case to a formal hearing if they are found responsible at an informal hearing.



How does revenue from traffic related civil infractions get distributed?

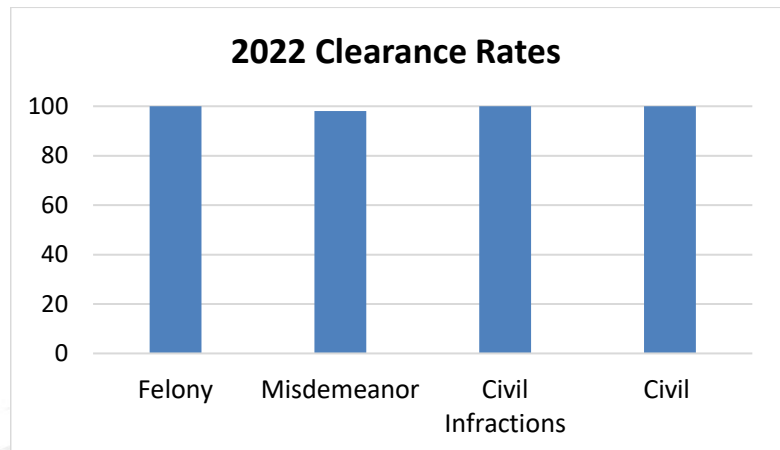




# Case Clearance Rates and Case Age

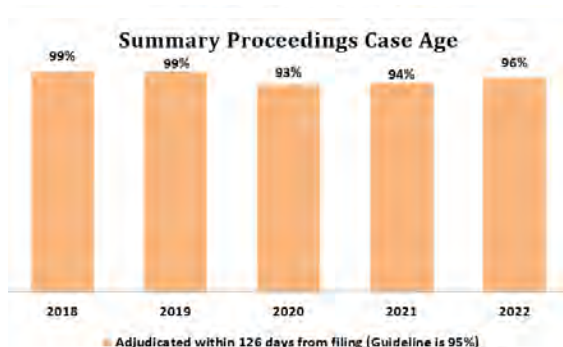
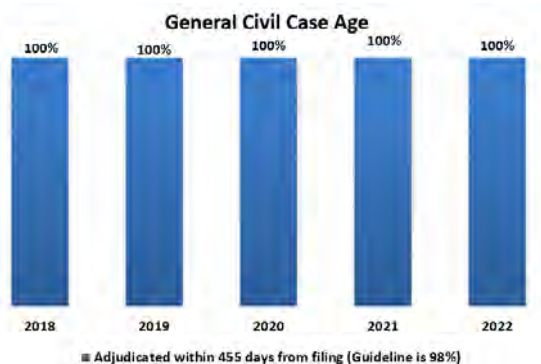
## Clearance Rates

Clearance rates compare the number of dispositions and the number of cases filed. Clearance rates naturally fluctuate above and below 100% and represent a key performance measure to gauge whether the Court is keeping up with its caseload. In 2020, the 58<sup>th</sup> District Court continued to observe excellent clearance rates even amid the COVID-19 pandemic by conducting as many hearings possible through Zoom and reorganizing the dockets to allow in-person hearings where necessary and appropriate while still ensuring all COVID protocols were observed.

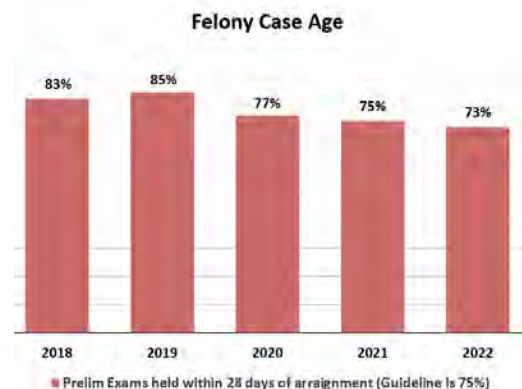
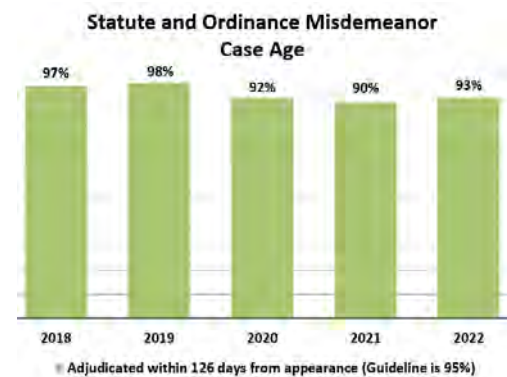


## Age of Caseload

Measuring the age of active pending and disposed cases is fundamental to promote access to justice by ensuring the Court is processing and disposing of cases in a timely manner. The 58<sup>th</sup> District Court continues to meet or exceed the case age guidelines set by the Michigan Supreme Court for each case type category. Our judges, management team and clerks continue to engage in process improvement to help ensure these guidelines are met while also giving appropriate consideration necessary to provide procedural and substantive due process in each individual case.



*Case age is a critical performance metric to ensure all cases are scheduled and resolved in a timely manner thereby promoting fundamental access to the Court and ensuring due process.*



The mission of the 58<sup>th</sup> District Court Probation and Community Corrections Department is to enhance public safety by enforcing court orders while holding offenders accountable by utilizing services and resources.

## Reports, Screens and Assessments:

Bond screens are conducted to assist the Court in setting bond at the initial court appearance for an offender. This screening provides information to the judge on factors such as the defendant's criminal and substance abuse

history, mental health, record of court appearances, the seriousness of the offense and ties to the community.

The bond screen is then considered by the judge to determine the defendant's threat to the community if released as well as their likelihood of returning to Court for future proceedings. The bondscreen also provides information to assist this Court in setting bond conditions including whether no contact with the victim should be ordered and/or drug and alcohol monitoring is needed.

Following conviction, the judge may order a pre-sentence investigation. These are face-to-face interviews that a probation officer conducts with the offender, to gain background information. Pre-sentence investigations address the severity of the offense, prior criminal history, the possibility of drug or alcohol abuse, mental health issues and the offender's attitude. Additionally, victims of the offense will be contacted and

advised of their right to speak at sentence and to have the Court determine proper restitution. The probation officer provides a written pre-sentence report to the Judge and defendant prior to sentencing. A substance abuse assessment is a normal component of a presentence report. Completed by a trained probation officer or treatment specialist, it helps to determine the offender's suitability

**58<sup>TH</sup> DISTRICT COURT PROBATION CONDUCTED:**  
**2,258 PRE-SENTENCE INVESTIGATIONS**  
**10,099 HOME CHECKS AND**  
**2,631 BOND SCREENS**

for substance abuse treatment and placement into a specific treatment modality/setting. This evaluation includes gathering information on current and past use/abuse of drugs, criminal history, treatment history, and familial and educational histories.

## Testing and Supervision:

Probation supervision involves either the probationer reporting to their probation officer at the office for a regularly scheduled meeting or submitting to a random drug or alcohol test. Field supervision officers will, however, often visit a probationer's residence to determine if the offender is abiding by their probation order, following curfew and to monitor their home environment. The officer may request that the offender submit to a preliminary breath test to check for alcohol, a search of their person or a search of their residence.

*IN 2022, DISTRICT COURT  
PROBATION OFFICERS  
CONDUCTED 82,222  
OVERSIGHT APPOINTMENTS  
AND ADMINISTERED 62,608  
DRUG TESTS.*

## MONITORING COMPLIANCE



**Drug Testing** Probation uses automated lab quality analyzers in each court location and has eliminated the previous practice of using pre-determined 4-panel drug “dip cards”. Staff subjectively interpreted dip card results in determining

drug use and/or sample adulteration and the 4 panel dip cards did not allow for customized drug testing for the probationer nor did they allow for alcohol testing. The system in place now allows for immediate and accurate results for several drugs while also allowing for EtG (alcohol use) testing on site.

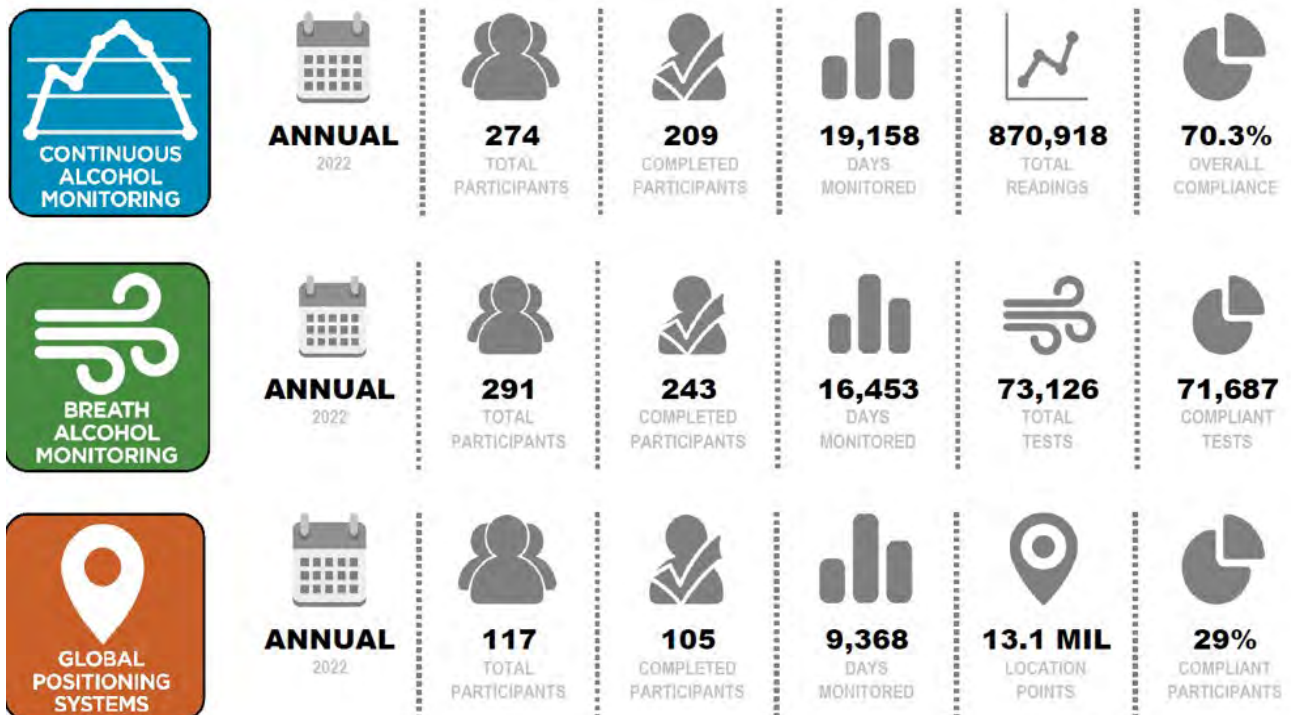
IN 2022, OF THE 62,608 DRUG TESTS ADMINISTERED, 12,598 WERE POSITIVE {OR A 20% POSITIVITY RATE}.

### Electronic Monitoring

**Continuous Alcohol Monitoring Summary (CAM)** units help to ensure sobriety and compliance with probation conditions.

**Remote Breath Monitoring** units help to ensure sobriety and compliance with probation conditions.

**Global Positioning Systems (GPS)** aid in monitoring the location of defendants charged with domestic violence and sex related crimes.





## Sobriety Treatment Programs

In May of 2022, the 58<sup>th</sup> District Court Sobriety Treatment Program in Holland celebrated 18 years of successful operation in changing lives and reuniting families. In 2014, Judge Bunce started a Sobriety Treatment Program in Grand Haven to serve the number of northern Ottawa County residents who were not able to travel to the Holland Sobriety Treatment Program. Both Holland's and Grand Haven's Sobriety Treatment Courts have had numerous successes throughout the years. These successes include supporting and helping participants receive treatment to maintain a drug and alcohol free life, seeing hundreds of participants successfully complete the program and obtain employment while significantly reducing recidivism rates. The Holland program was also designated as a National Academy Court for three years by the National Center for DWI Courts, in conjunction with the National Highway Traffic Safety Administration.



In October 2018, Judge Mulder started a Sobriety Treatment Program in Hudsonville to serve the number of Ottawa County residents who were not able to travel to the Grand Haven or Holland Sobriety Treatment Programs.

*"As a new Judge, I decided to start a Sobriety Court. During my short time on the bench, I was surprised by the number of repeat Operating While Intoxicated cases that were presented in my Court. I am passionate about helping those repeat offenders by assisting them to make positive life changes through best practices and thereby making our community safer. Prior to becoming a Judge, I was exposed to Drug/Sobriety Courts as a representative of the team on the 20<sup>th</sup> Circuit Court. I have personally heard the testimony of many successful participants and their family members of how the program has helped change their lives. Through this experience, I became convinced that these Courts work and already have begun to see the progress in my Sobriety Court participants."* – Honorable Judy Mulder



*"Making friends and actually bonding with people in the program is a huge part of it. We are all each other's support group." - STP Participant*

## Mental Health Treatment Court

On July 1, 2014, the 58<sup>th</sup> District Court established a Mental Health Treatment Court (MHTC) with grant funds. The goal of this treatment court is to balance criminal justice goals, due process rights of the offender and mental health treatment and services. This balance is achieved through the use of court and community resources to connect participants with the appropriate and individualized treatment options while maintaining accountability for the crime committed and improving the overall community and public safety.





# Section 1090 (Mental Health) Treatment Court

*The Mental Health Treatment Court facilitates participant engagement in individualized treatment to culminate in positive legal outcomes while promoting public safety, wellness and recovery through collaboration in a highly structured specialty court setting.*

One of the primary reasons for having the Section 1090 Court is to offer more collaborative services and effective alternatives to individuals with mental health needs charged with crime. Without a Section 1090 Court, these individuals face many challenges in the criminal justice system such as having to remain in jail, potentially unable to post even minimal bail while their mental health issues go untreated.

Participants who are accepted into the Section 1090 Court have a serious mental

illness, serious emotional disturbance or a developmental disability which significantly impacts their ability to function independently, are over age 17 and are charged with a non-violent offense. Once admitted into the program, participants are connected to comprehensive and individualized treatment support and services.

Participant progress is

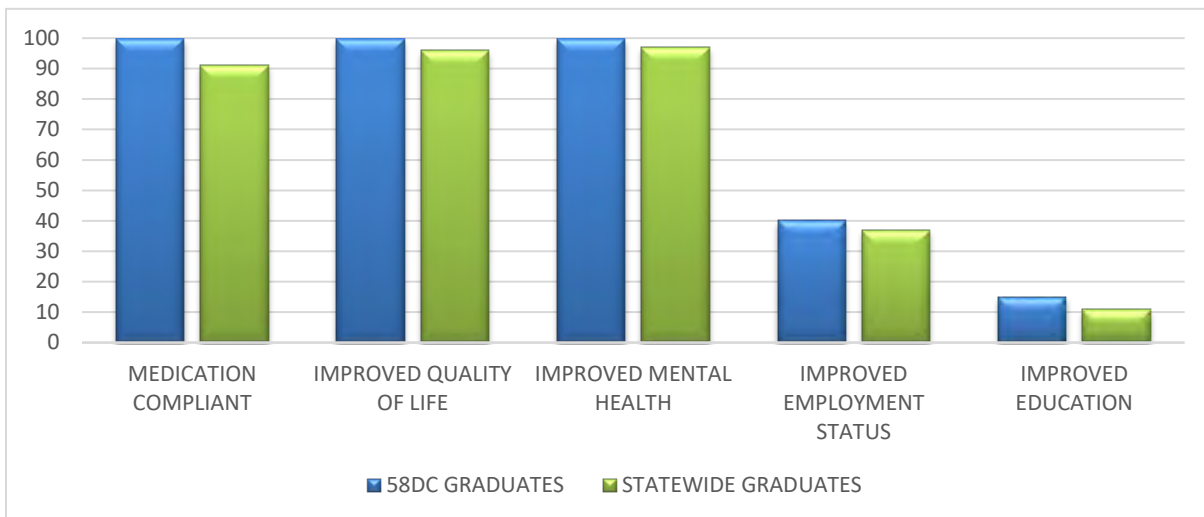
closely monitored through active and engaged case management in order to maximize the benefits of being involved in the program. The Section 1090 Court also involves frequent court appearances and support groups as well as awarding various individualized

incentives for compliant behaviors and sanctions when appropriate.

## Holland Section 1090 Court Team Members

Hon. Bradley Knoll, Presiding Judge  
Matt Lowe, Case Manager  
Pepper Geiersbach, Peer Support Specialist  
Tim Piers, Ottawa County CMH  
Natalie Martinez, Probation Officer  
Jake Jenison, Prosecutor  
Nichole Jongsma Derks, Public Defender  
Jane Patterson, Defense Attorney  
Austin Engerson, Holland Public Safety  
Michele Sampson, Ottawa County Sheriff's Department

**IN 2022 , OUR GRADUATE  
RATE INCREASED FROM  
68% TO 79%.**



# Sobriety Treatment Programs

The Sobriety Treatment Program (STP) is a four phase intervention program for adults who have pled guilty to more than one alcohol offense and who are having difficult staying clean and sober. It is a collaborative effort between the District Court, the Prosecutor's Office, the participant's attorney, community and police agencies, case management and treatment programs. By working together, the team seeks to provide a variety of programs and consistent supervision geared toward supporting and helping the participant maintain a drug and alcohol free life.

***Program alumni serve as peer-to-peer mentors by meeting with new participants for the first few weeks in the program to ensure they feel welcome and encouraged as they work towards program goals and achieving sobriety.***

do not comply with the rules may be placed in short-term custody, have phase advancement delayed or face a variety of other sanctions. The STP Team consists of a defense attorney to protect the rights of the participant, a prosecuting attorney who assists in reviewing the cases for legal eligibility, a case manager who provides direct supervision to the participant, a treatment provider who is responsible for educating and helping the participant and a surveillance officer who conducts home visits.

The STP involves frequent court appearances, random drug and alcohol testing as well as group and individual counseling. The Court awards incentives for compliant behaviors and imposes sanctions for negative behavior. Participants who

## 2022 Courtwide Program Statistics

New Enrollments	71 (50 male and 21 female)
Successful Discharges	40 (80% Success Rate)
5% of graduates improved their education level 40% of graduates improved employment status	
Hours of community service performed	966
Average days of sobriety	312
Drug of Choice	33 Alcohol 2 Heroin 5 Marijuana

**Successful STP graduates averaged 54 treatment hours and only 1.8 positive drug/alcohol tests during their program participation.**

*The mission of the 58<sup>th</sup> District Court Sobriety Treatment Program is to promote community safety and reduce alcohol and drug abuse through a coordinated program involving intensive supervision, judicial interaction, treatment, incentives, sanctions and accountability.*

### Holland STP Team Members

Hon. Juanita Bocanegra, Presiding Judge  
Alma Valenzuela, Program Director  
Leticia Gonzalez-Ortiz, Case Manager  
Natalie Martinez, Case Manager  
Chad Whitman, Case Manager  
Jessica Dozeman, Surveillance Officer  
Alicia Jett, Surveillance Officer  
Lee Fisher, Prosecutor  
Anna White, Public Defender  
Abe Gonzalez, Public Defender  
Ken Laakko, West Shore Counseling  
Clara Mascorro, Arbor Circle  
John Weatherwax, Holland Public Safety

### Grand Haven STP Team Members

Hon. Craig Bunce, Presiding Judge  
Kendra Sheffield, Case Manager  
Robert Krauss, Surveillance Officer  
Lee Fisher, Prosecutor  
Christine Tober, Defense Attorney  
Sheila Day, Counselor  
Lt. Lee Adams, Grand Haven Public Safety

### Hudsonville STP Team Members

Hon. Judy Mulder, Presiding Judge  
Tracey Lehnert, Case Manager  
Terry McAlary, Surveillance Officer  
Jay Tubergen, Prosecutor  
Nichole Derks, Defense Attorney  
Sheila Day, Counselor  
Sgt. Jeff Steigenga, Sheriff's Department

# Sobriety Court Recidivism Rates

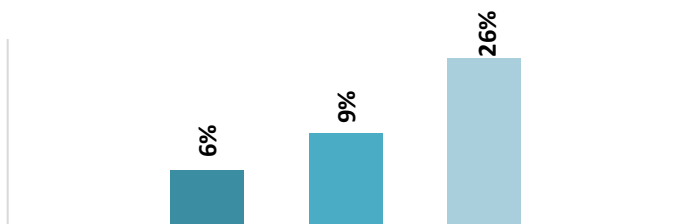
In the fall of 2022, the State Court Administrative Office (SCAO), a division of the Michigan Supreme Court, provided 2021 recidivism rates on the 58<sup>th</sup> District Court Sobriety Treatment Program. Successful graduates of Michigan drug court programs were identified using the Drug Court Case Management Information System (DCCMIS). Comparison members were selected by SCAO using the Judicial Data Warehouse (JDW) and were matched to drug court graduates on all of the following criteria: 1) the criminal offense type that brought the person into drug court; 2) the number of cases in the two years prior to the matching offense; 3) age at the time of the matching offense; 4) gender; 5) county of offense; 6) court of offense; and 7) the year range of the matching offense. To determine recidivism rates, SCAO looked at a three year time frame from when the participant was admitted into the drug court program and defined participant as an individual who was admitted and successfully completed drug court program requirements.

SCAO breaks recidivism into two components:

- 1) Any new conviction\* or
- 2) A new drug or alcohol conviction\*\*

RECIDIVISM RATES  
ANY NEW CONVICTION\* WITHIN THREE  
YEARS OF ADMISSION

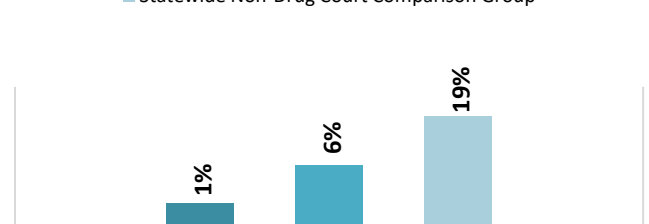
■ 58th District Court Drug Court Graduates  
■ Statewide Drug Court Graduates  
■ Statewide Non-Drug Court Comparison Group



3 YEARS

RECIDIVISM RATES  
ALCOHOL OR DRUG CONVICTION\*\* WITHIN  
THREE YEARS OF ADMISSION

■ 58th District Court Drug Court Graduates  
■ Statewide Drug Court Graduates  
■ Statewide Non-Drug Court Comparison Group



3 YEARS

*"Today makes 3,286! I am so forever in debt to what that court system had to offer me. One day at time, I can help make better decisions for my family and for myself. I cannot say thank you enough. I've never done anything right as an adult until I began calling that phone number every day. It really got me in "good habit" mode. Those good habits then turned into "good mediation" mode. I feel so good about not drinking today, because this moment is wonderful. 9 years! Wow! Thank you again." – 2015 STP Graduate*

**\*Any new conviction** measures recidivism within the categories of violent offenses, controlled substance use or possession, controlled substance manufacturing or distribution, other drug offenses driving under the influence of drugs or alcohol first offense, driving under the influence of drugs or alcohol second offense, driving under the influence of drugs or alcohol third offense, other alcohol offenses, property offenses, breaking and entering or home invasion, nonviolent sex offenses, juvenile status offenses of incorrigible, runaway, truancy, or curfew violations, neglect and abuse civil, and neglect and abuse criminal. This definition excludes traffic offenses and offenses that fall outside the above categories.

# Ottawa County Community Corrections Advisory Board

The Michigan Community Corrections Act, Public Act 511 (PA 511) was established in 1988 to ease jail and prison overcrowding by improving and increasing rehabilitative

services available to non-violent, adult offenders. Pursuant to PA 511, counties must establish local Community Corrections Advisory Boards (CCABs) to develop and oversee comprehensive corrections plans. These local plans identify and establish local policy framework and practices aimed at initiating and maintaining programs and services that will help achieve measurable goals envisioned by PA 511. This includes identifying linkages with

Michigan Works! agencies, local criminal justice officials, substance abuse coordinating agencies, community health departments and other agencies to help provide cost-effective and non-duplicated services to offenders to reduce recidivism and prison commitment rates. In Ottawa County, the 58<sup>th</sup> District Court assists the Ottawa County CCAB by overseeing the programs and applying for state grant funding.

Most of the offenders enrolled in treatment-type programs are sentenced felons. Offenders with higher sentencing guideline scores, probation violators and those who have convictions for driving under the influence of drugs or alcohol account for increasing proportions of new enrollees in residential programs. Misdemeanants account for the majority of enrollments in community service programs.

By supporting appropriate use of non-prison sanctions for offenders who might otherwise be committed to prison, local CCABs have helped reduce the state prison commitment rate. The Department of Corrections Statistical Report reflects that the State's prison

commitment rate was 34.7% in 1989, decreased to 25% in the mid 1990's and remained relatively stable since the early 2000's. During 2003, the Department placed a renewed emphasis on the use of community-based sanctions/services for straddle cell offenders, probation violators, and parole violators to control the State's prison growth.

Ottawa County is recognized as a leader in the state with meeting and addressing the goals set forth by PA 511. With appropriate offenders, Ottawa County places an emphasis on treatment and alternative sanctions/sentences, utilizing collaboration of multiple agencies to manage offenders locally. A solid representation of agencies and members of the community prefer to support diverting appropriate offenders from prison and jail. This effort promotes accountability, reduction in criminal/delinquent behavior and supports an environment for change.

The hard work support, and collaboration of the Ottawa County CCAB and community partners establish Ottawa County as a great place to reside. It is a safer community with healthier families.

## 2022 OTTAWA COUNTY CCAB MEMBERS

**Director:** Alma Valenzuela

### **Ottawa County CCAB Members:**

County Commissioner	Roger Bergman
County Prosecutor	Lee Fisher
County Sheriff	Steve Kempker
Chief of Police	Captain Keith Mulder for Chief Matt Messer
District Court Judge	Honorable Craig Bunce
Probate Court Judge	Honorable Mark Feyen
Circuit Court Judge	Honorable Jon Hulsing
Employment & Training	Angie Barksdale
Criminal Defense Bar	Nichole Jongsma Derks
Circuit Adult Probation	Heath White
Business Community	Doug Kamphuis
Service Areas	Matt Lowe
Service Areas	Timothy Piers
Service Areas	Heather Toppen
General Public	Linda Haveman



# Community Correction Programs

Ottawa County Community Corrections has a comprehensive plan designed to improve jail utilization, reduce admissions to prison and improve the local criminal justice system. Programs include the following:

- **Cognitive Behavioral Therapy (CBT)** Moral Reconciliation Therapy (MRT) is a cognitive-behavioral counseling program that combines education, group and individual counseling, and structured exercises designed to foster moral development in treatment-resistant clients.
- **Bond Risk Assessment (BRA)** This program includes an evidence based risk assessment of offenders who are incarcerated and charged with a new felony offense. The assessment helps determine appropriate level of bond and pretrial supervision.
- **Substance Abuse Testing (SAT)** This program is for felon on pretrial and post adjudication supervision where a risk assessment suggests a substance use disorder.
- **Offender Assessment and Referral (OAR)** This program provides a thorough assessment of incarcerated probation violators and felony offenders awaiting sentencing. The results are used to develop treatment plans and recommendations for available services.
- **Pre-Trial Supervision (PTS)** Pretrial release decisions balance the due process rights of those accused of crime with maintaining the integrity of the judicial process by securing defendants appearance for trial and protecting the community from danger. The law favors the release of defendants pending adjudication of charges and as such the judge must consider whether to release a defendant on personal recognizance or with bond conditions or detain a defendant in jail at pretrial bond hearings. Deprivation of liberty pending trial can be harsh and subject defendants to economic and psychological hardship, can interfere with their ability to defend themselves and, in many instances, deprives their families of support. Focused pretrial supervision is an excellent way to minimize harm while mitigating risks by monitoring non-violent felony defendants released pending trial. Pretrial supervision focuses on tailoring specific release conditions to each individual defendant's risks and needs related to public safety while also ensuring appearances at future court proceedings. For example, all pretrial released defendants receive text reminders of their next court appearance which has proven to be an extremely effective method to improve appearance rates. Other common pretrial supervision conditions include regular check-ins (home and office), drug and alcohol testing and various other forms of electronic monitoring.

In 2022, there were 604 new felony enrollments in the Pretrial Supervision program, a 13% increase from 2021.

# Court Services Division

The Community Service Work (CSW) and the Jail Alternative Work Services (JAWS) programs are utilized by the 20<sup>th</sup> Circuit Court and 58<sup>th</sup> District Court as an alternative to incarceration for non-violent felons and misdemeanants, resulting in more effective use of the County jail space. Both programs may also be utilized for the following situations:

- As a sanction to a probation violation of the court order or administrative sanction
- When the Judge feels that offenders should be giving something back to the community
- It is mandatory sentencing for Drunk Driving 3<sup>rd</sup> Offense, i.e. 360 hours or 60 days
- As an alternative to paying court fines and costs
- As motivation for offenders to find a job
- For Drug and Sobriety Court participant sanctions.

*In 2022, nearly 14,700 hours of community service and JAWS were safely able to be completed benefitting our community a total of \$144,932 in services.*

*357 PBTs were administered before each JAWS Crew, of which only 10 (or 2.8%) were positive .*

## Jail Alternative Work Services (JAWS) 2022 Program Highlights:

New Enrollees	404
JAWS Crew Worked	64
Days Worked	49
Average Offenders per Crew	11
Hours Provided	4,928
Value of Service (based on minimum wage of \$9.87/hour)	\$48,640
Success Rate (hours ordered versus hours actually worked)	84%



Mulligan's Hollow Ski Bowl weeding and trash pick-up in City of Grand Haven



Graffiti cleanup at Covenant Life Church

## Community Service Work (CSW) 2022 Program Highlights:

New Enrollees	241
Worksites	49
Completed Hours	9,756
Full Time Employee Equivalent	4.7
Value of Service (based on minimum wage of \$9.87/hour)	\$96,292

### ***Northern/Western Ottawa County***

American Legion ♦ Chamber of Commerce ♦ City of Grand Haven ♦ Coast Guard Office ♦ Conservation District ♦ Covenant Life Church ♦ Family Promise of the Lakeshore ♦ Grand Haven Church of God ♦ Grand Haven Department of Public Works ♦ Grand Haven Township Fire Department ♦ Grand Haven State Park ♦ Harbor Humane Society ♦ Hope Reformed ♦ International Aid ♦ Love In Action ♦ Loutit Library ♦ Ottawa County Facilities/Maintenance ♦ Ottawa County Parks and Recreation ♦ Spring Lake Cemetery ♦ Spring Lake Library ♦ Spring Lake Presbyterian ♦ Spring Lake Wesleyan ♦ St. Mary's Church ♦ St. Patrick's Catholic Church ♦ United Methodist Church of the Dunes ♦ YMCA

### ***Eastern Ottawa County***

Allendale Fire Department ♦ Allendale Goodwill ♦ Allendale Township Library ♦ Barnabas Ministries ♦ Berlin Fair ♦ Blendon Township ♦ Blessing Resale ♦ Chester Township ♦ City of Hudsonville ♦ City on a Hill ♦ Coopersville DPW ♦ Coopersville Library ♦ Coopersville VFW ♦ Corpus Christi Catholic Church ♦ Fishers of Men ♦ Georgetown UMC ♦ Grace Bible Fellowship ♦ Jamestown Township ♦ Jenison Goodwill ♦ Indian Trails ♦ Laurels ♦ Love, INC. ♦ Marne Cemetery ♦ Mel Trotter Ministries ♦ Patmos Library ♦ Polkton Township ♦ Sheldon Meadows ♦ St. Vincent de Paul (Formerly Knights of Columbus) ♦ WCET-TB ♦ WTLJ Allendale

## **Ottawa County Community Service Worksites**

### ***Southern/Western Ottawa County***

70X7 Life Recovery ♦ Africa's Child ♦ Boys and Girls Club ♦ Building Men for Life ♦ Casa del Rey ♦ Central Wesleyan Church ♦ City of Holland ♦ Community Action House ♦ Community Action House Store ♦ Cornerstone Tabernacle ♦ Eight Day Farm ♦ Evergreen Commons Adult Day Care ♦ Fellowship Reformed Church ♦ First Assembly of God ♦ Fulfilling Life Ministries ♦ Harbor House ♦ Harderwyk Church ♦ Holland Alano Club ♦ Holland City Hall ♦ Holland Civic Center ♦ Holland Community Center ♦ Holland Community Kitchen ♦ Holland Mission ♦ Holland Museum ♦ Holland Recreation Department ♦ Holland State Park ♦ Holland VFW ♦ HOME Roller Rink ♦ Lakeshore Disability Network ♦ Lakeshore Habitat Restore ♦ Laketown Township ♦ Macatawa Resource Center ♦ Maple Avenue ♦ Moran Park ♦ Northpoint Assembly of God ♦ Ottawa County Fairgrounds ♦ Ottawa County Parks ♦ Paradise Bound ♦ Parkview Home ♦ Restoration Center ♦ Ridgepoint Community Church ♦ Rock ♦ Shelby's Place ♦ Shekinah Revival Ministries ♦ St. Francis de Sales ♦ The Bridge (The Mission for Women) ♦ The Critter Barn ♦ The Outdoors Discovery Center ♦ The Rock Escape Ministries ♦

### ***Special Events***

Grand Haven Hispanic Heritage Festival ♦ Coast Guard Festival ♦ Grand Haven Art Festival ♦ Holiday Open House ♦ Holland Postal Food Drive ♦ Olive Township Trash Day ♦ Parade of Lights ♦ Recovery Fest ♦ Crockery Township Trash Day

## 58<sup>th</sup> District Court Court Contact Information



58<sup>th</sup> District Court  
85 West 8<sup>th</sup> Street  
Holland, Michigan 49423  
616.392-6991



58<sup>th</sup> District Court  
414 Washington Avenue  
Grand Haven, Michigan 49417  
616.846-8280



58<sup>th</sup> District Court  
3100 Port Sheldon Road  
Hudsonville, Michigan 49426  
616.662.3100



*"Equal Justice Under Law"*



## Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Ottawa County 20th Circuit and Probate Courts

**Submitted By:** Stephanie Roelofs

**Agenda Item:** Ottawa County 20th Circuit and Probate Courts 2022 Annual Report

### Suggested Motion:

To receive for information the Ottawa County 20th Circuit and Probate Courts 2022 Annual Report.

### Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:


**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date:

# Annual Report 2022



## 20th Judicial Circuit and Ottawa County Probate Courts

Ottawa County, Michigan  
[www.miottawa.org/Courts](http://www.miottawa.org/Courts)

**STATE OF MICHIGAN**



**TWENTIETH JUDICIAL CIRCUIT COURT  
OTTAWA COUNTY**

April 6, 2023

Ottawa County Board of Commissioners  
12220 Fillmore Street  
West Olive, Michigan 49460

Dear Chairperson Moss and Commissioners:

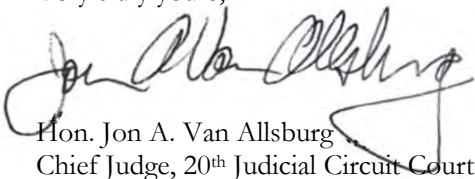
As Chief Judges for the 20th Circuit Court and the Ottawa County Probate Court, it is our pleasure to present the 2022 Annual Report. For the benefit of the Board of Commissioners and the public we serve, this document provides an overview of the important work of the judicial branch of government in Ottawa County. The judges of the Circuit and Probate Courts strive to be faithful stewards of public resources, while fulfilling our constitutional duty to do justice in every case presented to the Courts. We are also mindful of the support provided by the Board of Commissioners and the collaborative relationships we enjoy with elected officials, county administration, and the many county employees with whom the Courts interact on a regular basis, without which the Courts would be unable to provide excellent service to the citizens of Ottawa County.

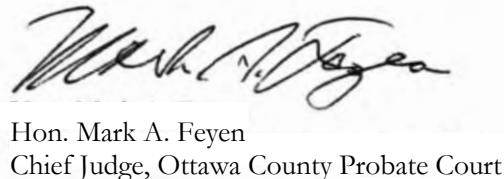
In 2022, we began the realization of several years of planning, as we broke ground for the Family Justice Center. This state-of-the-art courthouse will unite the Family Division judges, referees, Friend of the Court, and Juvenile Services under one roof, to better serve the citizens of Ottawa County. We look forward to being able to occupy the building in early 2024.

The year 2022 also brought another welcome change, as a new Circuit Court judge seat was created by the State Legislature. This Circuit Court seat was created due to the judicial requirements of our expanding court dockets, as determined and recommended by the State Court Administrative Office. An election was held in November of 2022 for an eight-year term, which was won by former Assistant Prosecuting Attorney Paul F. Kraus. His investiture was held in December 2022, and his term of office began on January 1, 2023. As a result, the caseloads and docket assignments of the Circuit court were equitably re-assigned among the probate and circuit judges by consensus.

Fortunately, the Circuit and Probate Courts of Ottawa County have an outstanding judiciary, competent court administration, and dedicated employees who are focused on providing the best possible public service. As an organization, the Courts are resourceful and nimble enough to successfully navigate change. As Chief Judges, we are proud of the exemplary work completed by our judges and court employees in 2022. We are equally aware of the continual need to learn and improve. We pledge to be good stewards of the resources provided by the citizens of Ottawa County and to daily fulfill our mission "to administer justice and restore wholeness in a manner that inspires public trust."

Very truly yours,

  
Hon. Jon A. Van Allsburg  
Chief Judge, 20<sup>th</sup> Judicial Circuit Court

  
Hon. Mark A. Feyen  
Chief Judge, Ottawa County Probate Court

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# The 20th Judicial Circuit and Ottawa County Probate Courts 2022 Annual Report

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## *Justice for All*

Typically, each year the Annual Report for the Circuit and Probate Courts focuses on a theme selected by the Courts' Strategic Planning Oversight Team. For 2022, we chose the theme of "Justice for All." This theme matched the Michigan Supreme Court's 2021 creation of the Michigan Justice for All (JFA) Commission chaired by Justice Brian Zahra, **and** particularly resonated with us as we considered different ways to provide our services to the public.

The Courts began their strategic planning initiative in 2005 and have reviewed and generated a new Strategic Plan every three years since. Our current Strategic Plan provides renewed inspiration and guidance as the **Courts** continue the important work of "doing justice – one case at a time". Specific strategic focus areas include: Improving the Court User Experience (Access, Services, Programs); Improving the Employee Experience (Inclusion, Satisfaction, Well-being); Efficient Court Operations; and Funding, Resources, and Facilities. Each of these focus areas will be informed by the Courts' values and the commitment to diversity, equity, and inclusion in all we do, as required by the Michigan Supreme Court's 2022 order creating the Commission on Diversity, Equity, and Inclusion in the Michigan Judiciary (DEI Commission). The significant work of this Strategic Planning Team, led by the Chief Judges and Court Administrator, is important evidence of how seriously the Courts evaluate and improve upon our past performance.

Our Strategic Planning Team members have considered several future scenarios and are using the many lessons learned during the pandemic, together with updated trends analysis and stakeholder survey data in this revitalization of the Courts' Strategic Plan. To put our plans into place with fidelity, we have formed several smaller strategic planning teams to focus on particular issues identified in our Strategic Plan. Teams are focusing on increasing access to justice for non-English speakers, effective onboarding of new court employees, and assessing and increasing our effective use of technology, to name a few.

Many other projects were also worked on during 2022 – we continue to work toward a new case management system to meet the requirements of the state and court alike. We have been active and responsible participants in the design of the new Family Justice Center, to ensure the fiscal responsibility and functionality of this new building.

Perhaps most importantly, continued resiliency was exhibited by judges and court employees alike as the pandemic continued in 2022. Everyone worked together to maintain case processing, court hearings, collections, provision of treatment services, great public service, and much needed support for co-workers. Despite constantly changing rules and new duties, our employees have consistently risen to the occasion. The rule of law has been safeguarded in Ottawa County and the effective administration of justice continues.



# Judicial Officers

## *The 20th Judicial Circuit and Ottawa County Probate Court Judges*

*“Four things belong to a judge: to hear courteously, to answer wisely, to consider soberly, and to decide impartially.” – Socrates*

The court system in the State of Michigan is created by the Michigan Constitution and state law. The different courts so established hear and decide different legal matters.

*“The circuit court is the trial court with the broadest powers in Michigan. In general, the circuit court handles all civil cases with claims of more than \$25,000 and all felony criminal cases (cases where the accused, if found guilty, could be sent to prison). The family division of circuit court handles all cases regarding divorce, paternity, adoptions, personal protection actions, emancipation of minors, treatment and testing of infectious disease, safe delivery of newborns, name changes, juvenile offenses and delinquency, juvenile guardianship, and child abuse and neglect. In addition, the circuit court hears cases appealed from the other trial courts or from administrative agencies. The friend of the court office is part of the family division of the circuit court and handles domestic relations cases where minor children are involved.”<sup>1</sup>*



The 20<sup>th</sup> Circuit Court Judges in 2022– (left to right) Hon. Jon A. Van Allsburg, Hon. Kent D. Engle, Hon. Jon H. Hulsing, and Hon. Karen J. Miedema



Figure 1 <https://www.courts.michigan.gov/4ad631/siteassets/msc-learning-center/mijudicialbranch-infographic.pdf>

*“The probate court handles wills, administers estates and trusts, appoints guardians and conservators, and orders treatment for mentally ill and developmentally disabled persons.”<sup>2</sup>*

Fully understanding the complex role of the judicial branch of government and the judges who serve as primary decision makers is a difficult undertaking. Citizens of Ottawa County,

<sup>1</sup> <https://www.courts.michigan.gov/courts/trial-courts/>

<sup>2</sup> <https://www.courts.michigan.gov/courts/trial-courts/>

however, have historically elected outstanding judges who undertake the position seriously and strive to provide fair and legally correct decisions in every case.

The role of the judge in an adversarial process is to preside over the proceedings and maintain order. During a trial, the judge rules on whether the evidence the parties want to use is legal and proper. If the trial is before a jury, the judge gives instructions about the law that applies to the case; if the trial is before the court, the judge determines the facts and decides the case. In a criminal trial, the judge metes out the sentence to those convicted.

For courts to be impartial, judges must be free to decide cases based upon the law and facts of the case uninfluenced by either external pressures or internal preferences. Impartiality is impossible unless judges are independent—free from external threats, intimidation, or fears of sanctions based upon their decisions.

The Circuit and Probate Courts in Ottawa County are fortunate to have a learned and collegial group of elected judges. The Probate Court has one judge who handles all probate cases and assists the Circuit Court with Family Division cases, as well as the Ottawa County Recovery Court. The Hon. Jon A. Van Allsburg and the Hon. Mark A. Feyen have been appointed by the Michigan Supreme Court to serve as Chief Judge of the Circuit Court and Probate Court, respectively. The then Hon. Jon H. Hulsing serves as Chief Judge Pro Tempore of the Circuit Court.

#### **Jon A. Van Allsburg, Chief Judge, 20th Circuit Court**

Judge Van Allsburg graduated from West Ottawa High School and Central Michigan University. He attended Detroit College of Law (now Michigan State University College of Law) and graduated with honors. After practicing law for two years in Oakland and Wayne counties, he moved back to Holland and joined what became Coupe, Van Allsburg & Pater, P.C. He practiced in the areas of family law, civil and criminal litigation, estate planning, real estate, and business law. In addition to practicing law, he taught business law for several years at both Hope College and Grand Valley State University.



In 2004, Van Allsburg ran for the newly created fourth seat in the 20<sup>th</sup> Circuit Court. He won the election, becoming the first judge in this judicial position. He handles Family Division cases and business court matters, and until 2021 handled administrative appeals and appeals from the district court. In November 2016, Van Allsburg was appointed Chief Judge by the Michigan Supreme Court. He is a past president of the Michigan Judges Association and is a member of the State Bar of Michigan Judicial Council.

#### **Mark A. Feyen, Chief Judge, Ottawa County Probate Court**

Judge Feyen is the Chief Judge of the Ottawa County Probate Court. In this capacity, he handles cases involving decedent estates, guardianships, conservatorships, and the mentally ill. He hears cases in the Family Division consisting of juvenile delinquency, abuse/neglect, adoptions, and name changes. He also presides over the Ottawa County Recovery Court.

Feyen is a lifelong resident of West Michigan. He received his Bachelor's degree from Calvin College and graduated from the College of Law at the University of Illinois in 1980. He then practiced law with the Grand Haven firm, Scholten Fant. Following private practice, he joined the Ottawa County Prosecutor's Office and specialized in child welfare cases. He was elected to the Probate bench in November 1988.





### **Jon H. Hulsing, Chief Judge Pro Tempore, 20th Circuit Court**



The Honorable Jon Hulsing has served as judge for the 20th Circuit Court in Ottawa County, Michigan since 2006. His docket consists of both criminal and civil cases. He has been the Chief Judge Pro Tempore since 2016. In 2018, he was elected by all of Michigan's circuit court judges to be a representative on the Judicial Tenure Commission which investigates allegations of judicial misconduct. He now serves as the Commission's Chairperson.

In addition to six years of private law practice, Judge Hulsing served as an Assistant and Senior Assistant Prosecutor in Ottawa County from 1995 to 2006. In 1983, he began his public service career as a deputy with the Ottawa County Sheriff's Office and then as a patrolman with the Wyoming Police Department. He previously served as a member and committee co-chair of the Michigan Judges Association. He graduated *summa cum laude* with a Juris Doctorate from Thomas M. Cooley Law School and has a Bachelor of Science degree from Grand Valley State University. In 2020, he became one of only 22 national commissioners with the Commission on Accreditation for Law Enforcement Agencies (CALEA) which establishes best practices for law enforcement agencies.

### **Kent D. Engle, Judge, 20th Circuit Court**



Judge Engle graduated from Zeeland High School in 1972. He earned a Bachelor's degree in Political Science from Taylor University, graduating in 1976. In 1979, he received his Juris Doctorate upon graduation from the University of Detroit School of Law.

After graduation from law school, Engle returned to Zeeland and established a solo law practice. Engle served Ottawa County as an assistant prosecuting attorney from 1988 until 2010. He handled cases ranging from traffic citations to homicides. In November 2010, Engle was elected to the Circuit Court bench. He began serving as judge on January 1, 2011, with a diverse Family Division docket, including domestic relations, juvenile, and child welfare cases.

### **Karen J. Miedema, Judge, 20th Circuit Court**

Judge Miedema earned her Bachelor's degree in Criminal Justice from Ferris State University. In 1982, Miedema received her Juris Doctorate from Wayne State University Law School.

After graduating from law school, Miedema began her career as an assistant prosecuting attorney in Oakland County, handling the criminal prosecutions of misdemeanor and felony cases. Then, Miedema moved back to west Michigan and worked as an associate attorney in civil litigation for Smith, Haughey, Rice and Roegge in Grand Rapids. In 1989, Miedema returned to work as an assistant prosecuting attorney, this time in Ottawa County. Miedema was elected to serve as Judge of the Twentieth Judicial Circuit Court by the Ottawa County voters after Judge Edward R. Post's retirement at the end of 2016. Miedema hears felony criminal cases, general civil cases, and divorce cases.



## *Caseload Trends*

The following caseload trends provide some context for the daily activity of the Circuit and Probate judges. Additional statistical details are contained in the Trial Division, FOC, Juvenile Court and Probate Court sections of this Annual Report. Overall caseloads were stable during the past several years; however, once the COVID pandemic hit in March 2020, regulations restricting courthouse access and “stay at home” protective orders resulted in a significant reduction in the overall 2020 caseload. In 2021, our caseload numbers slowly began to return to their pre-pandemic state, continuing in 2022. The implementation of the “Raise the Age” legislation on October 1, 2021, also made an impact on the juvenile caseload in 2022.

TABLE 1: CIRCUIT COURT CASELOAD TREND <https://www.courts.michigan.gov/courts/trial-courts/><sup>3</sup>

TRIAL DIVISION	2018	2019	2020	2021	2022	% Change (2021-2022)
Appeals	55	43	50	58	54	-6.9%
Criminal	1,132	969	750	818	776	-5.1%
Civil	372	386	301	304	388	+27.6%
<b>Total Trial Division Filings</b>	<b>1,559</b>	<b>1,398</b>	<b>1,101</b>	<b>1,180</b>	<b>1,218</b>	<b>+3.2%</b>

FAMILY DIVISION (Includes FOC and Juvenile Court)	2018	2019	2020	2021	2022	% Change (2021-2022)
Divorce	1,039	1,030	851	914	867	-5.1%
Other Domestic Relations	609	602	511	504	519	+2.9%
Personal Protection Orders	697	665	661	680	660	-2.9%
Delinquency (does not include Probation Violations)	788	740	655	745	847	+13.7%
Juvenile Traffic	17	32	49	23	107	+365.2%
Child Protective	78	88	71	75	59	-2.1%
Adoptions	148	120	100	98	102	+4.0%
Misc. Family	103	125	102	119	143	+20.1%
<b>Total Family Division Filings</b>	<b>3,479</b>	<b>3,402</b>	<b>3,000</b>	<b>3,172</b>	<b>3,304</b>	<b>+4.2%</b>
<b>Grand Total Filings and Reopened Cases</b>	<b>5,038</b>	<b>4,800</b>	<b>4,101</b>	<b>4,352</b>	<b>4,522</b>	<b>+3.9%</b>

TABLE 2: PROBATE COURT CASELOAD TRENDS

OTTAWA COUNTY PROBATE COURT CASELOAD TRENDS	2018	2019	2020	2021	2022	% Change (2021-2022)
Estates, Trusts	460	414	344	505	464	-8.1%
Civil, Other	17	17	12	8	18	+125%
Guardians	261	232	177	212	226	+6.6%
Conservators	54	45	47	51	56	+9.8%
Civil Commitments	406	405	457	433	410	-5.3%
<b>Grand Total Filings and Reopened Cases</b>	<b>1,198</b>	<b>1,113</b>	<b>1,037</b>	<b>1,209</b>	<b>1,173</b>	<b>-2.9%</b>

<sup>3</sup> For additional caseload information, visit: <http://courts.mi.gov/education/stats/Caseload/Pages/default.aspx>.

## *Historical Roster* *Ottawa County Circuit Court Judges*

<b>EPAPHRODITUS RANSOM</b> 1836 – 1838	<b>FRED T. MILES</b> 1930 – 1947
<b>CHARLES W. WHIPPLE</b> 1839 – 1848	<b>RAYMOND L. SMITH</b> 1948 – 1972
<b>EDWARD MUNDY</b> 1848 – 1851	<b>CHESTER A. RAY</b> 1967 – 1970
<b>GEORGE MARTIN</b> 1851 – 1857	<b>WENDELL A. MILES</b> 1970 – 1974
<b>LOUIS S. LOVELL</b> 1858 – 1858	<b>JAMES E. TOWNSEND</b> 1973 – 1990
<b>FLAVIUS J. LITTLEJOHN</b> 1859 – 1867	<b>GEORGE R. CORSIGLIA</b> 1974 – 1974
<b>MOSES B. HOPKINS</b> 1868 – 1869	<b>CALVIN L. BOSMAN</b> 1975 – 2010
<b>AUGUSTINE H. GIDDINGS</b> 1869 – 1873	<b>WESLEY J. NYKAMP</b> 1991 – 2006
<b>JOHN W. STONE</b> 1874 – 1874	<b>EDWARD R. POST</b> 1993 – 2016
<b>DAN J. ARNOLD</b> 1874 – 1892	<b>JON A. VAN ALLSBURG</b> 2005 – present
<b>HANNIBAL HART</b> 1892 – 1892	<b>JON H. HULSING</b> 2006 – present
<b>PHILIP PADGHAM</b> 1893 – 1911	<b>KENT D. ENGLE</b> 2011 – present
<b>ORIEN S. CROSS</b> 1912 – 1929	<b>KAREN J. MIEDEMA</b> 2017 – present

## *Historical Roster* *Ottawa County Probate Court Judges*

<b>EDMUND H. BADGER</b> 1838 – 1839	<b>CHARLES E. SOULE</b> 1885 – 1892
<b>DR. TIMOTHY EASTMAN, II</b> 1839 – 1843	<b>JOHN VAN BUREN GOODRICH</b> 1893 – 1901
<b>WILLIAM HATHAWAY, JR</b> 1844 – 1856	<b>EDWARD P. KIRBY</b> 1901 – 1916
<b>AUGUSTUS W. TAYLOR</b> 1857 – 1864	<b>JAMES J. DANHOF</b> 1917 – 1932
<b>GEORGE B. PARKS</b> 1865 – 1868	<b>CORA VANDE WATER</b> 1933 – 1948
<b>EDWARD BOLTWOOD</b> 1869 – 1870	<b>FREDERICK T. MILES</b> 1949 – 1976
<b>EDWIN BAXTER</b> 1870 – 1872	<b>JACK A. VANDE BUNTE</b> 1977 – 1988
<b>SAMUEL L. TATE</b> 1873 – 1884	<b>MARK A. FEYEN</b> 1989 – present

## *Attorney Referee Activity*

The Circuit Court Attorney Referees are judicial hearing officers who are cross trained to conduct hearings in the Family Division, including domestic relations hearings and juvenile delinquency and child protective proceedings. Based on the assigned docket, Attorney Referees hear testimony and recommend orders in a variety of Circuit Court Family Division cases.

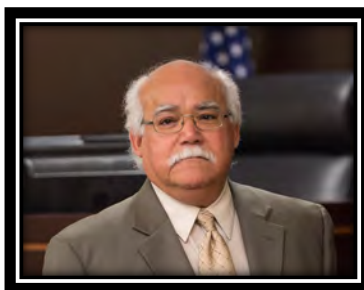
Delinquency and child protective petitions are scheduled for preliminary hearings shortly after filing. Domestic relations hearings are typically scheduled within three to four weeks after filing. The Court employs three full-time Attorney Referees. The Court contracts with an experienced Attorney to serve as a substitute referee, as well as using the Friend of the Court to serve as a substitute referee to provide docket coverage when needed.

Generally, Attorney Referees conduct 3,000-4,000 judicial hearings every year, playing a significant role in the 20<sup>th</sup> Circuit Court's efforts to maintain excellent caseload management. This was especially helpful to the court in 2022, as the impact of an insufficient number of judges for the court's caseload was being keenly felt. Administering justice by ensuring all parties have their "day in court" and providing timely decisions on matters as important as child support, parenting time, appropriate consequences for delinquent behavior, and more is how the Court's Attorney Referees provide direct service to the public and assist the elected judges with their caseloads.

As Judicial Officers, the Attorney Referees also hear neglect and abuse cases to alleviate some strain on the judges' dockets. Most referee hearings were conducted virtually via Zoom in 2022. Attorney Referee Patricia Gelderloos retired at the end of 2021, and that position was filled in 2022 by Peter Armstrong, Jr.



**Peter Armstrong, Jr.**  
Attorney Referee



**David V. Macias**  
Attorney Referee



**Erin M. Magley**  
Attorney Referee



**Jennell L. Challa**  
Substitute Referee



**Joseph P. Kozakiewicz**  
Substitute Referee



## *Family Division (Grand Haven)*

TABLE 3: REFEREE HEARINGS IN GRAND HAVEN

DOMESTIC/CIVIL PROCEEDINGS	2018	2019	2020	2021	2022	% Change <sup>8</sup> (2021-2022)
Support Hearings	668	480	296	260	304	+16.9%
Parenting Time Hearings	405	369	255	255	295	+15.6%
<i>Pro Confesso</i> Divorce Hearings	156	108	129	63	187	+196.8%
Paternity Arraignment/Support Hearings	496	613	544	475	380	-20.0%
<b>Total Family Division Domestic/Civil Referee Hearings</b>	<b>1,725</b>	<b>1,570</b>	<b>1,224</b>	<b>1,053</b>	<b>1,166</b>	<b>+10.7%</b>

## *Family Division/Juvenile Court (West Olive)*

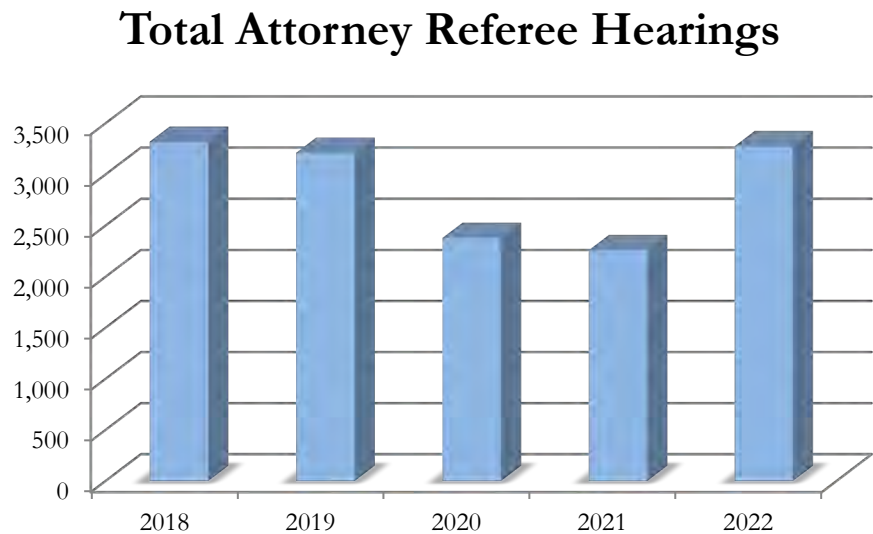
TABLE 4: REFEREE HEARINGS IN WEST OLIVE

DELINQUENCY PROCEEDINGS	2018	2019	2020	2021	2022	% Change <sup>8</sup> (2021-2022)
Preliminary Hearings	138	192	172	280	282	+0.7%
Pre-Trial Conferences	569	580	464	382	549	+43.7%
Pleas of Admission/No Contest Hearings	61	75	58	60	59	-1.6%
Original Disposition Hearings	252	201	222	143	217	+51.7%
Dispositional Review Hearings	312	307	426	96	135	+40.6%
Consents/Holds/Other	131	109	80	97	70	-27.8%
Saturday Preliminary Hearings	10	14	13	28	19	-32.1%
CHILD PROTECTIVE PROCEEDINGS	2018	2019	2020	2021	2022	% Change <sup>8</sup> (2021-2022)
Preliminary Hearings	70	80	83	264	385	+45.8%
Adoption Release/Consent/Emancipation/ Emergency Removal/Other	50	81	56	34	16	-52.9%
<b>Total Family Division/Juvenile Court Referee Hearings</b>	<b>1,593</b>	<b>1,639</b>	<b>1,153</b>	<b>1,205</b>	<b>2,108</b>	<b>+74.9%</b>

TABLE 5: TOTAL ATTORNEY REFEREE HEARINGS

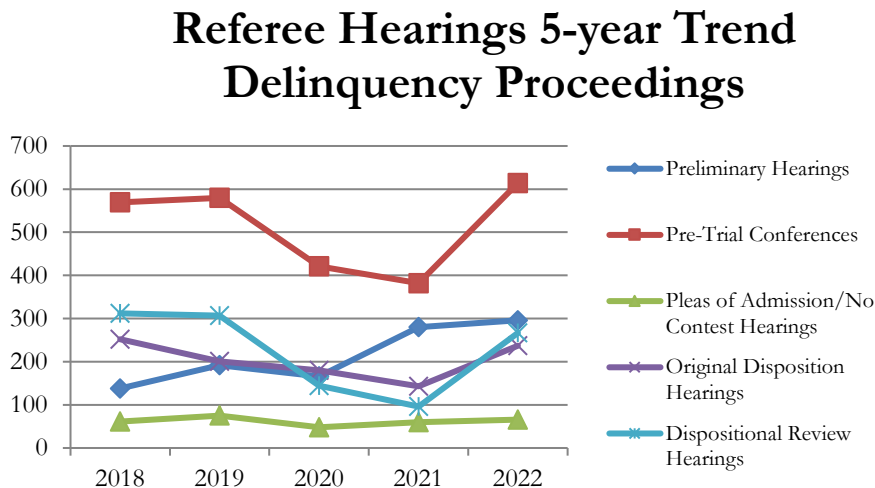
ATTORNEY REFEREE HEARINGS	2018	2019	2020	2021	2022	% Change <sup>8</sup> (2021-2022)
<b>Grand Total</b>	<b>3,318</b>	<b>3,209</b>	<b>2,377</b>	<b>2,258</b>	<b>3,274</b>	<b>+44.9%</b>

FIGURE 2: REFEREE HEARINGS – 5-YEAR TREND, TOTAL



The five-year delinquency proceedings trend line shown below demonstrates the ability of the Court to resolve numerous juvenile cases through the effective use of pre-trial conferences. This requires well prepared prosecutors, defense counsel, juvenile court officers and the availability of evidence-based programs which are part of a substantial continuum of care in Ottawa County.

FIGURE 3: REFEREE HEARINGS – 5-YEAR TREND, DELINQUENCY PROCEEDINGS

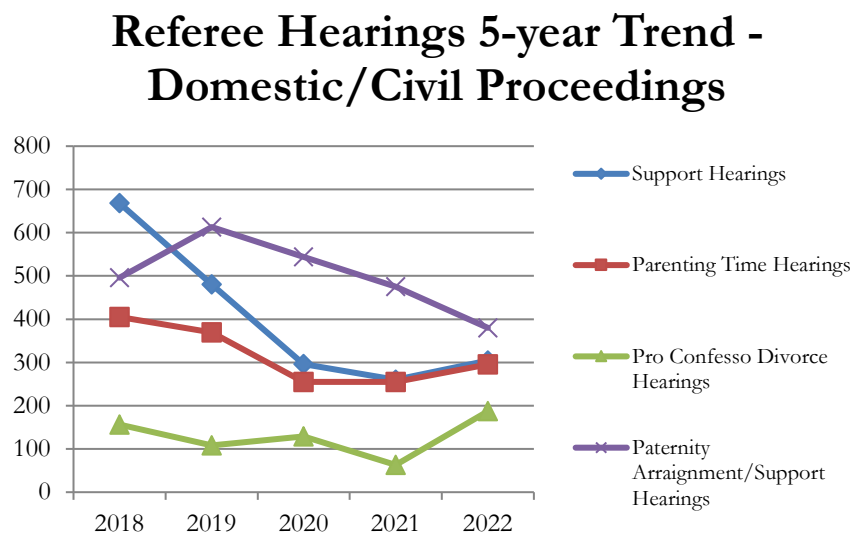


The competing trends noted in Figure 3 below, show four major areas of Attorney Referee hearings which are primarily conducted in the Ottawa County Courthouse in Grand Haven. During the past five years there has been a notable decline in repeated child support hearings, which suggests existing court orders are being properly followed and there are fewer significant changes in circumstances requiring modification of existing support orders. There are many possible reasons for this trend; however, improvements in the general economy and the reduction in unemployment rates, along with the CARES Act (Coronavirus Aid, Relief, and

<sup>4</sup> Due to changes in data tracking, Dispositional Review Hearings appear to increase significantly in 2018.  
20<sup>th</sup> Judicial Circuit and Probate Courts, Ottawa County – Annual Report 2022

Economic Security Act) funding to assist families during the pandemic, are likely contributing factors. The trend lines for hearings on parenting time disputes and uncontested divorces have been relatively stable during the past five years; however, the paternity hearings seemed to have leveled off after experiencing a sharp increase in 2019. This is due in part to more active management of paternity establishment cases by the Friend of the Court staff and their ability to conduct paternity DNA tests at the courthouse.

FIGURE 4: REFEREE HEARINGS – 5-YEAR TREND, DOMESTIC/CIVIL PROCEEDINGS



# Court Administration

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All judges, particularly the chief judge, are responsible for the administration of the court. In effect, the judges are a board of directors; the chief judge is the chairman of the board and the court administrator is the executive officer responsible for executing policies adopted by the board.

In August 1969, soon after he became chief justice of the United States, Warren E. Burger observed, “The courts of this country need management, which busy overworked judges, with drastically increased caseloads, cannot give. We need a corps of trained administrators or managers to manage and direct the machinery so that judges can concentrate on their primary duty of judging. Such managers do not now exist, except for a handful who are almost entirely confined to state court systems. We must literally create a corps of court administrators or managers and do it at once.”<sup>5</sup> As a result of Chief Justice Burger’s efforts and those of other leaders in the field, court administrators have become an important part of the federal, state and local judicial systems.

In the 20th Circuit and Ottawa County Probate Courts, the Court Administrator is responsible for all administrative functions including strategic planning initiatives, caseload management, personnel and financial management, succession planning and more. There is direct accountability to the chief judges of the Circuit and Probate Courts. Daily operational management and oversight of the courts, including supervision of all court employees depicted on the following organizational charts, is conducted by the Courts’ Leadership Team, which includes the Court Administrator, Juvenile Court Director, Friend of the Court, Trial Division Director, and Probate Register.



**Susan M. Franklin, JD, MPA**  
**Court Administrator**



**Thom A. Lattig, MS**  
**Juvenile Court Director**



**Jennell L. Challa, JD**  
**Friend of the Court**



**Cheryl L. Zorn, MPA**  
**Trial Division Director**



**Johanna Wallace, AA**  
**Probate Register**

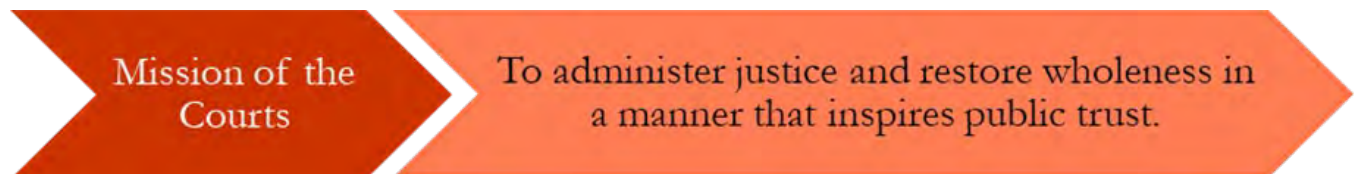
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<sup>5</sup> The Court Administrator: A Guide and Manual, National Association for Court Management, 2011.  
20<sup>th</sup> Judicial Circuit and Probate Courts, Ottawa County – Annual Report 2022

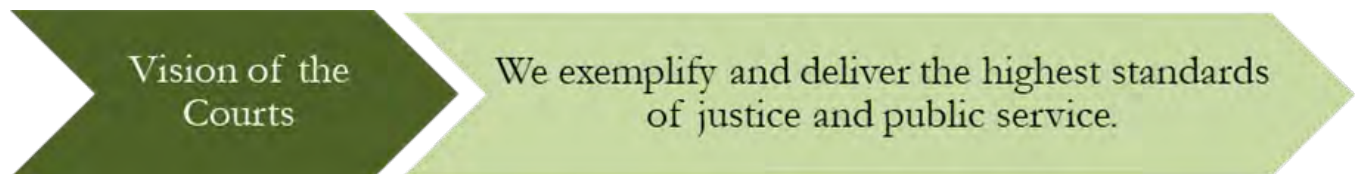


## *Strategic Planning and Strategic Execution*

An important hallmark of high-performance courts is a well-articulated strategic plan and the ability to effectively execute the plan using available resources. The plan for the Circuit and Probate courts in Ottawa County has evolved during the past seventeen years, yet the stability of the courts' mission, vision and core values is a testament to the critical and timeless nature of the guidance they provide. These guideposts have been identified by judges and court employees to demonstrate how the courts' high standards for justice and public service may be operationalized daily.



This mission statement intentionally embodies several of the purposes of courts. The competent administration of justice necessarily includes doing individual justice in individual cases, following procedures and policies that are perceived to be fair, and providing a final resolution of legal disputes. In addition, the courts are dedicated to restoring wholeness to litigants through a variety of evidence-based programs including substance abuse treatment, family counseling, mentoring for youthful offenders, residential programming for girls, and much more. The courts also provide financial relief to crime victims through the collection of court ordered restitution payments. Efforts to inspire public trust include the provision of high-quality customer service, legal self-help options, and the responsible use of public resources to provide judicial services.



To reach this Vision of the Courts, the Circuit and Probate courts are committed to providing leadership in the following manner.

- ❖ Providing justice and equal access to all.
- ❖ Processing and resolving legal matters quickly, fairly, and efficiently.
- ❖ Being nimble and embracing change; responding quickly and effectively to emerging needs and circumstances.
- ❖ Providing easy physical and electronic access to services at all court locations; using proven technologies to enhance access, services, and operational efficiencies.
- ❖ Using evidence-based and promising practices to achieve effective case and justice outcomes.
- ❖ Seeking sufficient funding and resources to meet the needs of the community and court users.
- ❖ Developing positive community relations and collaborating effectively with justice system and community partners.
- ❖ Being an “employer-of-choice” with a stellar reputation, attracting highly skilled applicants, and ensuring judicial officers and employees are well-trained, satisfied, and engaged.

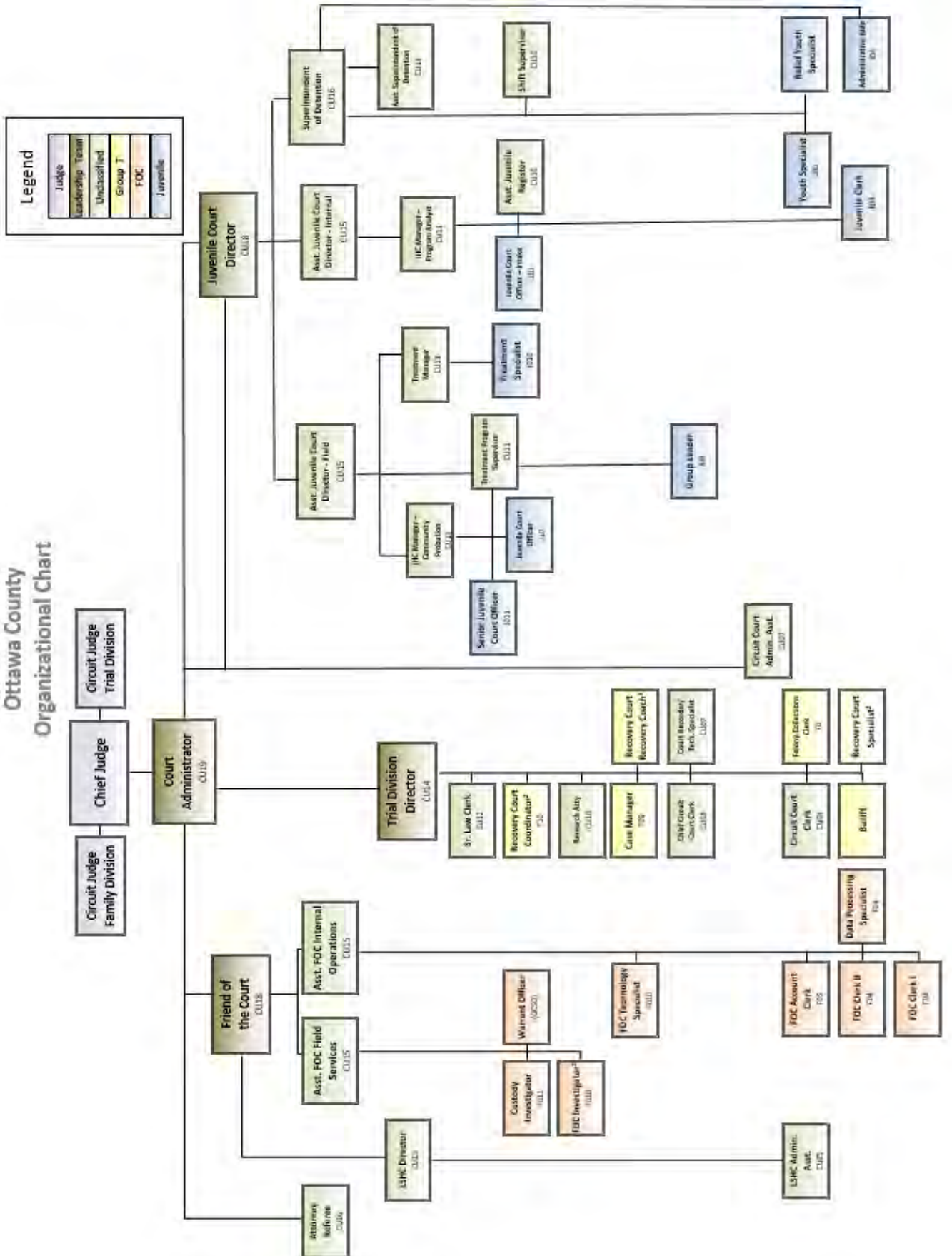
All the efforts discussed above have been identified by judges and court employees to demonstrate how the courts' high standards for justice and public service may be operationalized daily. Clear identification of the courts' mission and vision was a critical first step toward achieving effective strategic execution. It became evident early in the strategic planning process that knowing the goal and what to do to achieve the goal are certainly important, but the goals must be understood and implemented in the relational environment of the courts.



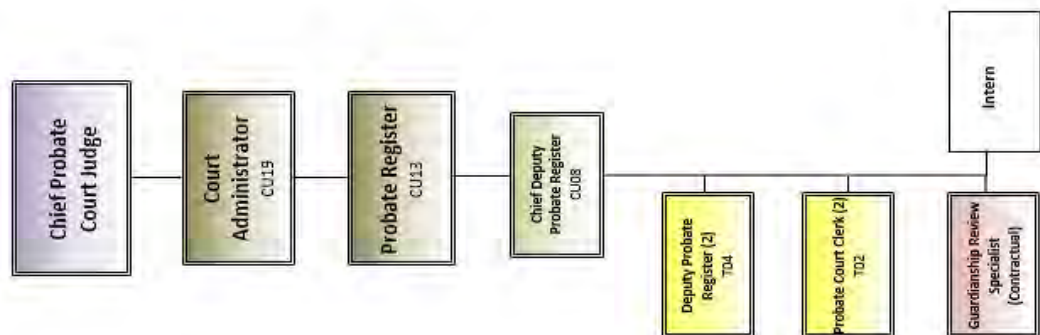
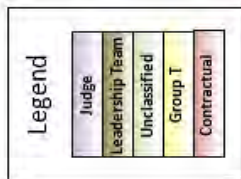
A significant amount of time in the strategic planning process was devoted to identifying the Courts' Core Values. While an emphasis on the “four pillars” of freedom, equality, truth, and justice (also found etched upon the Michigan Hall of Justice at the state capital) might be expected for a court system, our Strategic Planning Oversight Team also chose to focus on values such as empathy, integrity, equity, diversity and inclusion. Those important words were used to create the outline of a court building, with an open door to represent that our Courts are here to serve the public.

As the third branch of government, courts are both independent and inter-dependent. While individual case decisions are made independently by judicial officers, the administrative operations of the courts require extensive collaboration among all three branches of government, as well as with attorneys, litigants, treatment providers, educators, and more. The development and maintenance of strong partnerships among all stakeholders is further served by the adoption of the courts' core values, as identified above.

# 20<sup>th</sup> Circuit Court Ottawa County Organizational Chart



# Ottawa County Probate Court Organizational Chart





## *Court Wide Initiatives*

**Strategic Planning** – Maintaining the Strategic Plan<sup>6</sup>, periodically updating and revising goals, objectives, and priority projects, is an important function of court administration. In 2021, the Strategic Planning Team began revising the 20<sup>th</sup> Circuit and Ottawa County Probate Courts’ Strategic Plan to ensure court leadership and strategic planning action teams have consistent and reliable direction for court improvements. The most recent review included updated trends analysis, SWOT analysis, surveys of court employees and external stakeholders, and revising the Strategic Focus Areas which will drive innovation during the next three years.

**Case Management System Review** – Court staff have been working with the County Innovation & Technology Department to identify and implement a web-based case management system, intended to replace the legacy AS/400 Justice System currently in use. Since this type of process innovation requires detailed requirements gathering, beta testing and project oversight, participating courts and county departments have committed significant resources to ensure the ultimate success of the project. The District and Circuit Courts decided in 2021 to use the State’s Justice Information Services (“JIS”) case management system and are working to create a smooth transition, expected to be complete in 2023.

**Family Justice Center** – To provide better coordinated and centralized Family Division services to the citizens of Ottawa County, the Courts and County Administration have been discussing plans to build a Family Justice Center on the Fillmore campus. In time, this Center would support the legislatively mandated concept of “one judge – one family” by bringing together the judges, attorney referees and court staff who handle domestic relations cases, juvenile cases, and child welfare cases. Space limitations currently require these services to be divided between courthouses in Grand Haven and West Olive. The Center will also move frequently used court services closer to the population centers within Ottawa County. Phase I of the project includes a “family friendly” courthouse, Phase II will provide for an updated juvenile detention facility, and Phase III envisions educational and treatment space for the Juvenile Justice Institute. During 2020, Ottawa County conducted extensive contract negotiations with the architects of DLZ and Granger Construction, intending to implement the IPD (Integrated Project Delivery) method of building. Although the pandemic slowed the process, the building design phase was substantially completed in 2021, and groundbreaking occurred in 2022. The courthouse is expected to be substantially complete by the end of 2023, and ready for operation in 2024.



**Electronic Filing (efiling) of Court Documents** – The Circuit Court and the Ottawa County Clerk/Register’s Office were early adopters of efiling technology and subsequently were selected as one of five pilot counties for the Michigan Supreme Court efiling project. Throughout 2021, court and clerk personnel continued to work with the State Court Administrative Office and ImageSoft, Inc. to establish a fully functional efiling portal, providing attorneys and litigants with the opportunity to remotely file documents in established cases. Toward the end of 2018, the Ottawa County Probate Court was selected as the test site for the statewide probate court “standard solution.” The standard solution was subsequently launched for most Probate Court filings. As the acceptance of efiling technology grows, this innovation will provide great access to the courts and increase public trust and confidence in the judicial branch of government.<sup>7</sup> In fact,

<sup>6</sup> [https://www.miottawa.org/Courts/Probate/pdf/2021-2024\\_StrategicPlan.pdf](https://www.miottawa.org/Courts/Probate/pdf/2021-2024_StrategicPlan.pdf)

<sup>7</sup> <https://mifile.courts.michigan.gov/>

the first major test of this technology was during the COVID pandemic when efilng became a primary access point for the courts. Since the project was already underway, the Circuit and Probate Courts were able to remain open and continue operations, while many other trial courts in Michigan were forced to temporarily close to the public.

**Courthouse Security** – At the Ottawa County Courthouse in Grand Haven and the Family Division/Probate courthouse in West Olive, two staff teams have been meeting on a regular basis to review and update Site Emergency Plans, discuss relevant courthouse security issues, and collaborate on viable solutions to defined problems. The team consists of representatives from the Courts, the Sheriff's Department, County Clerk/Register's office, and related offices. Since these security teams have been formed, they have achieved many accomplishments, including:

- ❖ Updating Site Emergency Plans and conducting several table-top exercises
- ❖ Coordinating emergency drills with the Sheriff's Department
- ❖ Reviewing key card access to the buildings
- ❖ Reviewing and revising the West Olive incident report procedures

During 2022, the Courts continued to participate in security improvements (including the installation of new security cameras) through staff emergency planning teams and with the County CPTED (Crime Prevention Through Environmental Design) activities.

**Public Education** – Throughout each year the courts are actively engaged in a variety of public education efforts. As the pandemic has wound down, school groups toured the courthouses and the Juvenile Detention Center where they learned about court process, observed judicial hearings, and were exposed to a variety of evidence-based programs. In addition, numerous presentations were prepared and delivered on the Juvenile Court, Recovery Court and related substance abuse issues, the role of courts in society, technology applications in the justice system, talent development/talent management, procedural fairness, strategic planning, child support collection strategies, the importance of the US and Michigan constitutions, and much more.

**Legal Kiosks** – One of the Courts' strategic planning teams applied for and received a grant to purchase and program 11 legal kiosks to be placed throughout Ottawa County. These kiosks are intended to provide for increased accessibility, strong Internet connections and a user-friendly format to allow patrons who are unable to travel to courthouses, or who have inadequate internet access or electronic devices, to access legal services as if they were in a courthouse.

**Online Dispute Resolution (ODR)** – The 20th Circuit Court began the use of online dispute resolution tools in child support collection matters in 2016, and the successes of that project have led the Court to expand the use of these tools into domestic relations matters. In 2021, parenting time disputes were also handled via ODR. The COVID-19 pandemic has also compelled the rapid growth of virtual hearings, and the courts expect that some of this training and virtual hearing capacity will continue beyond the end of the emergency, giving the court expanded ability to conduct hearings with remote participants.

**Court Social Media Presence** – Based on preliminary discussions within the Strategic Planning Oversight Team (SPOT), a Court Social Media Committee was established to develop a comprehensive social media policy that would fully comply with SCAO social media standards. Subsequently, court related social media platforms were developed on Facebook, LinkedIn, Instagram, YouTube, and Twitter. The purpose of this effort is to increase public education and awareness of court operations.

## *Financial Overview*

As an independent branch of government, the Courts generate limited revenue but do not operate like a for-profit business. Other than case filing fees established by the state legislature, the public is not charged for many court services, and in cases where there is no ability to pay, fees are waived according to court rule. Instead, the Courts rely on the Michigan Supreme Court to pay for judicial salaries through a legislative appropriation and partially reimburse the County for court-specific operating expenses through the Court Equity Fund. In addition to state reimbursements, the Courts rely heavily on County general fund appropriations to cover the cost of most employees and daily operations.

The Court Equity Fund (MCL 600.151b) was established in October 1996 to provide limited funding for trial court operations. The fund is disbursed quarterly within the state fiscal year to county governments, based on a statutory formula that establishes each county's share. The formula includes two factors: the caseload activity of the circuit and probate courts and the number of judgeships in each county. The first factor, caseload, considers new cases filed for the most recent three years in the circuit and probate courts and compares the county's proportion of these filings for the three years to the total state filings. The second factor compares the number of judgeships within the county to total judgeships for the entire state.

Revenue sources of the Court Equity Fund include state general fund appropriations and multiple sources of restricted revenue that originate from local trial court fees, costs, and assessments. Each payment from the fund within the state fiscal year reflects the revenue deposits to the Court Equity Fund for the preceding quarter. Therefore, quarterly payments will vary, reflecting fluctuations in court revenues received.

The Juror Compensation Reimbursement Fund was created as of January 1, 2003 to provide a source of reimbursement funding to trial courts for legislated increases in juror attendance compensation. Beginning October 1, 2003, jurors were compensated at higher rates (see MCL 600.1344) and trial court funding units are allowed to claim reimbursement biannually from the fund for increased expenses.

Other Court expenses are paid in part by federal Title IV-D funds (Family Division – FOC child support collection); the Michigan Child Care Fund, Title IV-E and Title I funds (Family Division – Juvenile Court programming); state reimbursement for the County Juvenile Officers, and various state and federal grants (e.g., partial Recovery Court funding). The substantial balance is paid through an appropriation from the Ottawa County general fund.



## *Legal Self-Help Center*

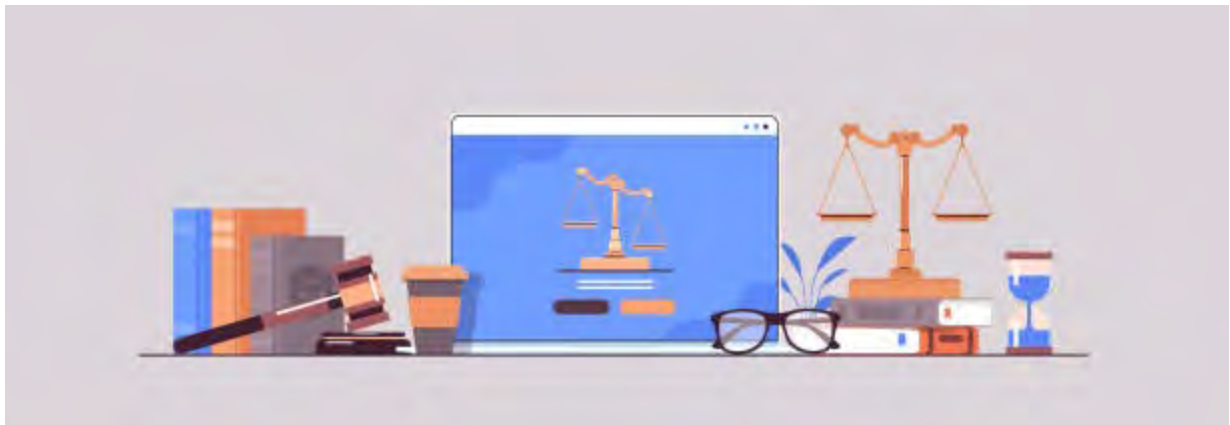
The Legal Self-Help Center (LSHC) supports the work of the courts in Ottawa County by providing individuals with the forms and education necessary to access court services. Once individuals have accessed court services, the Legal Self-Help Center provides support in navigating court processes.

LSHC staff regularly interacts with individuals who are dealing with the court for the first time (e.g., divorce and custody cases) and those who have been involved with the court for many years (e.g., child support cases). These individuals are often stressed and dealing with major life changes. Volunteers and staff provide outstanding customer service and treat everyone with compassion and respect.

In 2022, the LSHC logged 1,331<sup>[1]</sup> hours of service and navigated more than 3,076 requests for assistance<sup>[2]</sup>. The LSHC was open for in-person service for all of 2022. The LSHC Director and Administrative Assistant provided services in-person, by phone, and by email. The volunteer program continued with one volunteer answering phone calls from a location outside of the courthouse two mornings each week. In 2022, this volunteer provided the courts and Ottawa County with over \$8,775.35 worth of services<sup>[3]</sup>.

Last year, self-represented litigants in Ottawa County filed 370 new divorce cases<sup>[4]</sup>, or around 45% of all new divorce filings<sup>[5]</sup>. Almost 70% of these self-represented filers utilized paperwork from the Legal Self-Help Center<sup>[6]</sup>.

Volunteers are learning skills and gaining experience that make them prime candidates for future employment by the court or Ottawa County<sup>[7]</sup>. Due to COVID-19 restrictions, the LSHC did not recruit or train any new volunteers in 2022.



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<sup>[1]</sup> 293 hours provided by volunteers; 1,038 hours provided by paid staff.

<sup>[2]</sup> In person = 1680; Phone = 1116; Email = 208; Orders = 72

<sup>[3]</sup> In 2022, 1 volunteer hour was worth \$29.95 according to [independentsector.org/value-of-volunteer-time-2022](https://independentsector.org/value-of-volunteer-time-2022).

<sup>[4]</sup> 196 divorces without children (DO) and 174 divorces with children (DM).

<sup>[5]</sup> Total new divorce filings by self-represented litigants and attorneys were 813.

<sup>[6]</sup> 257 of 370 self-represented litigants (69%) utilized LSHC paperwork to file for divorce.

<sup>[7]</sup> To date, the LSHC has trained 11 individuals who were subsequently hired by the court or Ottawa County. These individuals include: Kate Armstrong, Pete Armstrong, Susan Hoekema, Sheri Lankheet, Tiffany Mast, Karen Meyers, Keshonna Redmond, Michela Ringquist, Shannon Rogers, Ken Schreur, and Kelli Wyse.



## Trial Division

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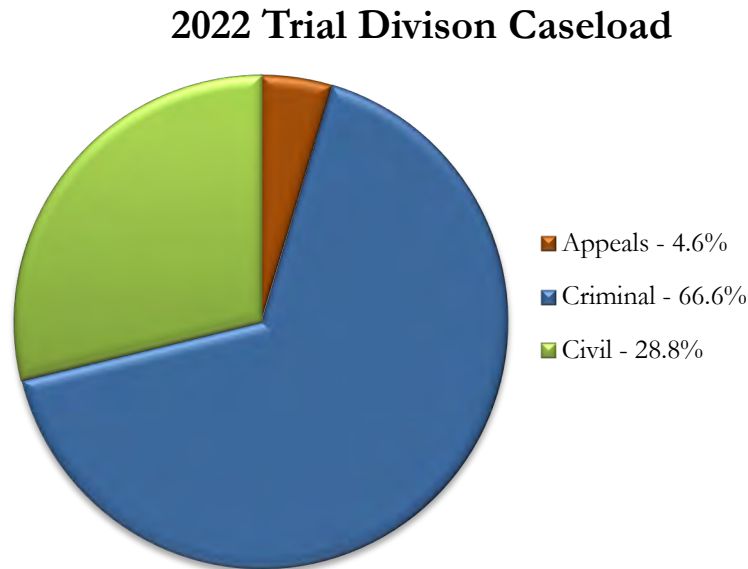
### *Caseload Facts*

The 20<sup>th</sup> Circuit Court Trial Division (Grand Haven) caseload includes appeals, criminal and civil cases. In addition, the Trial Division handles the domestic relations portion of the Family Division docket.

Throughout 2022, Judge Miedema and Judge Hulsing presided over criminal, civil and personal protection order cases. During most of the year, Judge Miedema also handled 100% of divorces without children, while Judge Hulsing heard the appellate cases. Judge Van Allsburg heard business court cases, and 50% of the divorce and other domestic relations cases. Judge Engle was assigned 50% of the divorce and other domestic relations cases. In addition, Judge Engle conducted court two days per week at the Fillmore Complex with a mixed docket of juvenile delinquency cases and child protective proceedings.

From 2021 to 2022, the appellate caseload decreased by -6.9% and the criminal caseload (new filings and reopened cases) decreased by -5.1%, while the civil caseload remained steady. It is important to note that although the total number of domestic relations case filings in the Family Division is down, the average complexity and time involved in these cases (particularly in those known as “high-conflict” cases) continues to increase. Overall, the Trial Division experienced a negligible difference in new filings and reopened cases from 2021 to 2022.

FIGURE 5: 2022 TRIAL DIVISION CASELOAD



Although the Trial Division caseload is distinct from the Family Division caseload, it is important to note that judges and court employees regularly assist with all aspects of the court’s important work, even if assigned to a specific court division. For instance, the primary criminal and civil judges, Judges Hulsing and Miedema, routinely handled most requests for adult or juvenile personal protection orders. Likewise, due to the current split of the Family Division between the Grand Haven and West Olive courthouses, Trial Division staff assists Family Division staff with the processing and scheduling of disparate case types. This collaboration and sharing of workload is a cultural norm in Ottawa County and is reflective of the courts’ core values noted above.

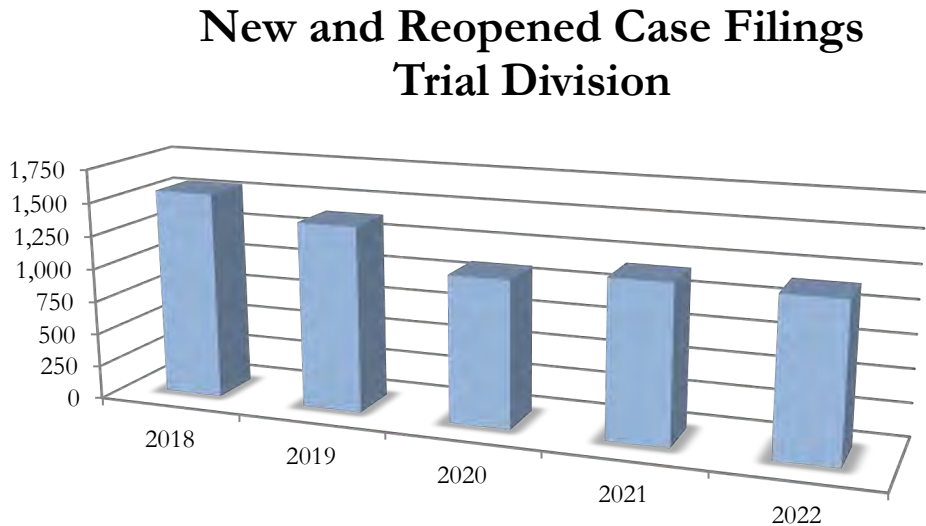


FIGURE 6: TRIAL DIVISION NEW AND REOPENED CASE FILINGS

## *Jury and Bench Trials Near Historic Numbers*

The Constitution preserves the right of trial by jury, and the right to a speedy and public trial by an impartial jury. As we continue to return to normal following two years of Covid restrictions, the Trial Division saw an uptick in jury trials.

Some of the additional issues encountered as the Trial Division returned to in person trials were low juror attendance, initial technological challenges within the Court's system of displaying electronic evidence and utilizing technology in juror orientations when the full jury panel was summoned, which necessitated the need for jurors to be in several different locations. It should also be noted that the significant increase in internet-based hearings (using "Zoom" technology), is more apparent in the family and civil divisions of the court, as criminal defendants have a Constitutional right to insist upon personal appearance in the court for many criminal proceedings.

There are many moving parts and actors involved in successfully preserving a defendant's due process right to a trial by jury. This is a responsibility the Trial Division takes very seriously and can accomplish through cooperation between colleagues and coordinating harmoniously with other departments throughout the County and the Court.

In 2022, Ottawa County 20<sup>th</sup> Circuit Court held 33 jury trials. Of those, 28 were criminal trials, and five were civil trials. In total, 1,628 jurors were called to serve. In 2021 when 22 jury trials total were held, 21 were criminal trials and one was a civil trial. A total of 1,226 jurors were called to serve in 2021.

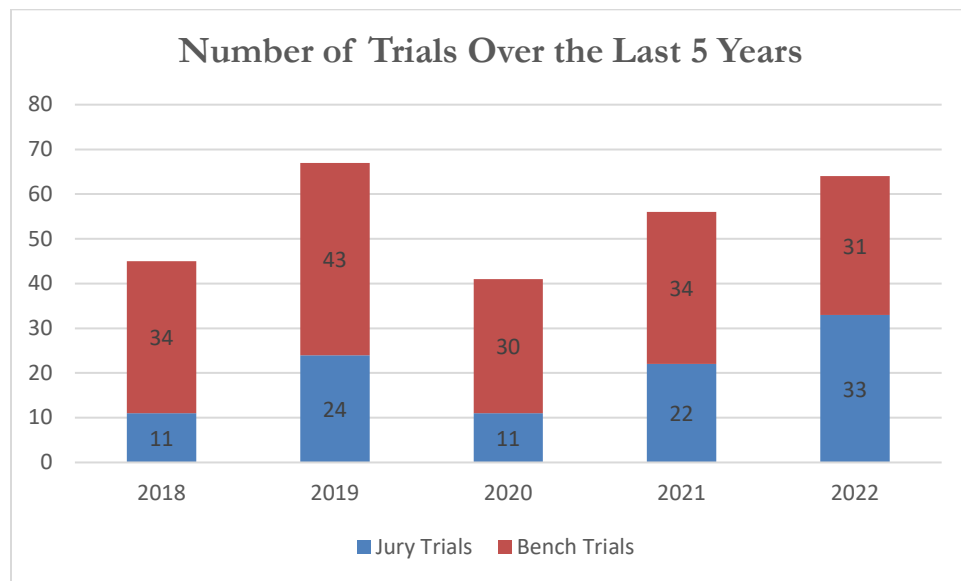


FIGURE 7: JURY AND BENCH TRIALS OVER THE LAST 5 YEARS

# *Ottawa County Recovery Court*

## *2022 Summary*

2022 was a year of transition to a post-pandemic new normal. For the many challenges of the pandemic, there were positive changes that occurred. Moving forward, we will continue to leverage technology for conducting remote work that includes staff working from home and varying community locations, virtual court hearings, counseling sessions held remotely, and online recovery support meetings. We are grateful for the incredible flexibility and adaptability of our staff and participants over the past two years.

During 2022, we had many successes:

- 35 new participants admitted to the program, with 21 successfully discharged;
- Began offering Moral Reconation Therapy (MRT) groups to participants;
- Held our first in-person recovery coach academy since prior to the pandemic;
- Attended the National Association of Drug Court Professionals Conference in Nashville; and
- Passed program certification review by the State Court Administrative Office, confirming that we operate with fidelity to evidence-based best practice standards.

We are proud of our many accomplishments in 2022 and look forward to continuing services in the years to come with the support of our federal, state, and local partners.

### *Participant Success Story*

Participant<sup>8</sup> entered recovery court following participant's 7<sup>th</sup> felony conviction. Participant had struggled with drug use entire young adult and adult life, had significant trauma history, and experienced many barriers to stable employment, housing, finances, and transportation. These stressors negatively impacted family relations and led to poor quality personal relationships. Like many entering recovery court, the pathway to building a better life was not apparent and accepting help was not easy.



While a participant in Recovery Court, participant remained sober for the longest period ever (nearly two years), navigated life during a pandemic which has included securing stable employment, safe housing, and rebuilding relationships with family, and meeting all requirements of the recovery court. Even more remarkable is that participant completed GED, enrolled in community college and completed first two semesters of school with a GPA over 3.8.

Now a graduate of the recovery court, participant remains in school with a high GPA, has a job, owns a home, and remains in contact with recovery court staff.

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<sup>8</sup> For the privacy of the individual, this particular Recovery Court graduate will be referred to as "Participant."  
20<sup>th</sup> Judicial Circuit and Probate Courts, Ottawa County – Annual Report 2022



## Family Division - Friend of the Court (FOC)

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### *Caseload Facts*

Throughout 2022, Friend of the Court staff handled a Title IV-D caseload (child support) of 12,257 cases, representing a 4% increase from 2021. To enforce court orders on these cases, 2,171 show cause hearings were conducted (where parties are ordered to “show cause” why they should not be held in contempt of court for failing to obey a valid court order), 675 bench warrants were issued, and over \$38 million in child support payments were collected and disbursed to families in need. In addition to these enforcement efforts, staff directly assisted clients by holding 4,530 client meetings in the office or remotely, both on appointment and on a limited walk-in basis. To help ensure child support orders are updated to reflect significant changes in circumstances, staff conducted 2,510 case reviews and recommended modification where appropriate (representing a 14% increase from 2021). Based on federal child support performance measures, the 20th Circuit FOC is one of the most effective operations in Michigan, ranking at the top of the 16 largest counties and collecting \$8.85 for every dollar spent.

In addition to the child support enforcement efforts of the Friend of the Court, there were 148 cases in 2021 in which the 20th Circuit Court received a petition for a special assessment regarding child custody or parenting time issues. In 52% of these cases, FOC staff conducted an extensive investigation and provided the Court with recommendations. Diversion conferences conducted by FOC staff, resolved 16% of these cases, saving significant time and resources for all involved. Often, custody investigators are required to appear in court and testify regarding the investigation and their recommendations. In addition to these in-depth child custody assessments, the FOC further supports the Court by providing detailed psychological evaluations in select cases.

## *FOC Performance Measures*

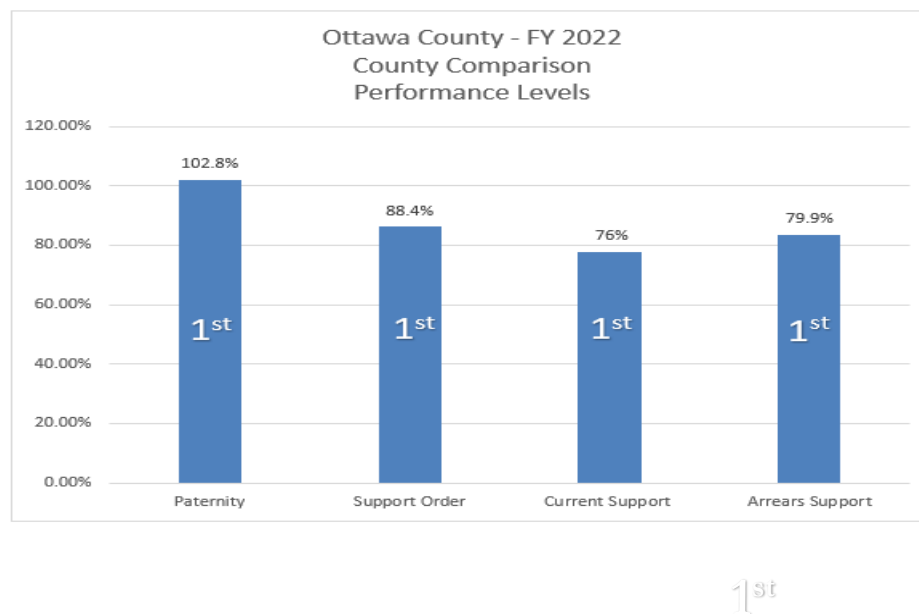
Child support collection falls under Title IV-D of the Social Security Act. The Friend of the Court office operates as a IV-D agency and a large part of the expense of operating the office (approximately 66%) is reimbursed by Federal funds through a State Cooperative Reimbursement Program (CRP) Contract. **For 2022, the FOC received reimbursement of \$3,023,127.15** (federal reimbursement of \$2,770,129.35 and the state reimbursement of \$252,997.80) to help defray operating costs.

The Friend of the Court office also offsets operating costs by earning incentive dollars based on performance. As set forth in the 1998 Child Support Performance and Incentive Act, the performance of each IV-D agency is measured in five key areas. State child support enforcement programs across the country are measured in Paternity Establishment, Support Order Establishment, Collections on Current Support, Collections on Arrears, and Cost Effectiveness. Medical support enforcement is also measured, and incentives are earned on this factor at a rate of 15% of medical support collections.

When the Friend of the Court office in Ottawa County measures itself against the nine counties with similar sized IV-D programs (caseloads of 10,000 – 34,000 cases), its performance is notable in all areas. This high performance not only helps secure child support for families and children in Ottawa County, but results in earned incentive dollars that reduce the amount of Ottawa County general fund dollars needed to fund the program. In 2022, the total Federal incentive dollars earned was \$384,154 plus an additional medical incentive of \$55,921 (**\$440,075 in incentives earned overall**). **Total reimbursements and incentives reduced Ottawa County general fund dollars by \$3,820,244.30 in 2022.**

Additionally, the Friend of the Court's cost effectiveness rate was measured at a collection rate of \$8.18 for every dollar spent.

FIGURE 8: OTTAWA COUNTY 4TH QUARTER COMPARISON TO 16 LARGEST COUNTIES' 2022 PERFORMANCE LEVELS



## *FOC Achievements*

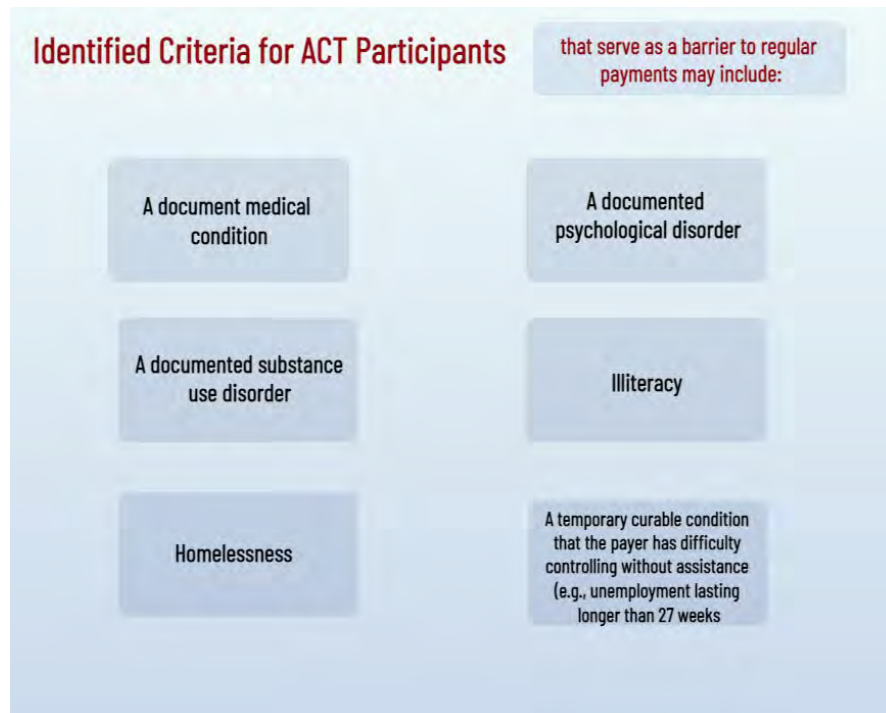
### **Alternative Contempt Track (ACT) Program**

In January 2021, the State Court Administrator's Office approved the 20<sup>th</sup> Circuit Court's Administrative Order 2021-01 "Alternative Contempt Track Docket" plan. The program was continued and expanded in 2022.

The Alternative Contempt Track (ACT) docket is a form of problem-solving court available for difficult child support cases. ACT was designed to allow the court an intermediate solution alternative to criminal non-support and/or incarceration as a result of civil contempt for non-payment. ACT participant payers identify specific personal issues that are barriers to their success in meeting their child support obligation and work with a specialized FOC Investigator in creating a case service plan to address barriers. The FOC then collaborates with a variety of county non-profit organizations for services to address each participant's individualized needs.

ACT is a specialty court, modeled after the Swift and Sure Sanctions Probation Program (SSSPP), an intensive probation supervision program for high-risk felony offenders. ACT provides intensive probation services and close supervision by the court. ACT addresses the needs and challenges of participants in a holistic manner, connecting participants with local services including education, employment, mental health, and substance abuse treatment. ACT participants must volunteer to be in the program, which is one year in duration, with the potential for immediate re-entry.

FIGURE 9: IDENTIFIED CRITERIA FOR ACT PARTICIPANTS



ACT began accepting participants in June 2021. Overall, there were 10 referrals to ACT with 3 participants (with 6 corresponding child support cases) enrolled in the program at the end of December 2021.

The ACT docket is assigned to Chief Judge Jon A. Van Allsburg who holds hearings for ACT participant cases each month. At these hearings, progress on the court-ordered case service plan is described, participants are recognized for steps toward success and encouraged to continue to make improvements. Case services plans and court orders are modified as needed.

Overall services provided to ACT participants in 2022 include:

- 2 participants received counseling for substance abuse
- 1 participant was admitted to substance abuse treatment center
- 2 participants are receiving counseling through Ottawa County CMH
- 4 participants received MI Works referrals
- 1 participant received adult education services/GED
- 2 participants have steady gainful employment
- 3 participants received housing assistance referral to Good Samaritan
- 2 participants received referral to obtain mobile phones via MDHHS.
- 1 participant was able to get a primary doctor and received medical care

Child Support Payments for 2022:

- Court reduced monthly payment amounts for 4 participants who were fully participating in ACT.
- 3 participants began making monthly payments as ordered.
- \$2,765.33 collected from ACT participants
- \$19,560.10 arrears were forgiven through arrears program and/or waiver from custodial parent for one participant.

This year had more referrals to the program, but **some** prospective participants were unwilling to voluntarily participate. On a positive note, some participants currently in the program were able to receive the services they needed and had success in reducing barriers to non-payment of child support.

Transportation, homelessness, and **substance abuse and** mental health issues continued to be the biggest barriers to overcome for current ACT participants. Although some ACT participants were able to qualify and obtain a housing voucher, they were unable to find affordable housing or were not able to qualify due to a poor credit score and/or criminal record.

### *ACT Success Story –*

One ACT participant received regular counseling from Ottawa County CMH. She quickly gained employment after entering ACT and has been employed with the same employer to date. She suffers from depression and anxiety and, although she has had setbacks with her mental health, she has not missed work. She enrolled with Michigan Works with the goal of continuing her education and was able to qualify for several education grants. This participant reported improved confidence about her future and feeling better overall. She has not missed a child support payment since entering the program and having her payment reduced to an affordable amount. The program provided her supportive services which allowed her to get back on her feet. Her goal is to secure affordable housing so that she can exercise more parenting time with her child. Another goal was to timely file her taxes which she had not done for several years. Upon filing, the tax refund payment was applied to her arrears balance allowing her a fresh start in paying toward her current child support obligation.



Online Dispute Resolution Program Evaluated by Pew Charitable Trust

In 2021, the FOC worked with the University of California, Davis and the Pew Charitable Trust to evaluate the effectiveness of the “Online Dispute Resolution” (ODR) software platform used to help resolve parenting time disputes. The FOC had previously been utilizing the Matterhorn technology to provide text notifications to payers of child support who were noncompliant with their court order. The text notification served as an outreach tool to inform the payer of noncompliance and encourage contact with the FOC to work toward eliminating barriers to payment.

With help from the FOC, the Matterhorn platform expanded its parenting time module in 2021 to incorporate parenting time complaints. In this circumstance, parties have a court ordered parenting time plan, and it is alleged that the plan has been violated. The platform provides a guided online forum for parties to resolve parenting time complaints quickly and get information about possible remedies. FOC investigators, knowledgeable in domestic relations law and trained in dispute resolution techniques, work to streamline the parenting time complaint process which historically takes several weeks to research and resolve.

The ODR platform allows parties access on their own time, when it is convenient for their schedule, and does not require them to miss work or secure childcare to participate. If the parties resolve the complaint, the FOC will assist them in crafting an order that reflects their agreement, then secure their signatures electronically and forward the order to the Judge for signature and entry. If the parties are unable to resolve the parenting time complaint, the FOC will inform the parties of their options moving forward which may include a referral for formal mediation, filing a motion, requesting the FOC show cause a party for a parenting time violation or choosing to leave the issue unresolved.

The evaluation made several determinations and some recommendations to enhancements to the program. With regard to the outcomes determined with the ODR platform, the evaluation found:

Outcomes

Parties who used ODR were significantly more likely to reach agreement than those who did not

Of the matters handled through ODR, 29 of 49 (59.2%) reached a resolution. By comparison, only 6 of 53 (11.3%) matters not handled through ODR reached an agreement. A similar difference emerged when ODR users were compared with parties who were offered another dispute resolution mechanism—of the 15 matters in which informal resolution or mediation was used but ODR was not, only 4 (26.7%) resulted in a stipulation or informal resolution.

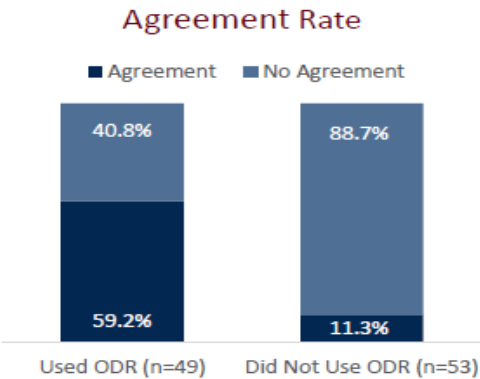


FIGURE 10: ODR AGREEMENT RATE

A lower percentage of matters that used ODR required a hearing compared with those that did not use ODR

Of the matters that used ODR, only 18.2% required a hearing, compared with 28.0% of those that did not use ODR. This observed difference was not statistically significant. Overall, hearings were relatively uncommon, with only 23.4% of matters requiring a hearing during the evaluation period. In the majority of matters that did not reach agreement with FOC assistance, the parties did not file a motion for a hearing, ending the FOC’s involvement with the matter.

# Family Division - Juvenile Court and Juvenile Detention Center



## Caseload Facts

The Juvenile Court and its staff made a concerted effort to ensure appropriate programming was available for delinquent youth, family, caregivers, and related agencies in 2022. To professionally assess and manage delinquency cases, Juvenile Court staff provided a variety of services within the community. Juvenile Court caseloads were higher in 2022 than at any other point since 2018 (+14.2%). The complexity of many cases also remains high, with many youth exhibiting more mental health and substance abuse issues. This change in complexity required a customized approach to the provision of services and, in some cases, more costly residential treatment. Delinquency cases account for 12% of the family division caseload and Juvenile Court staff also assist with child protective proceedings and miscellaneous family cases which are handled at the West Olive Fillmore Complex.

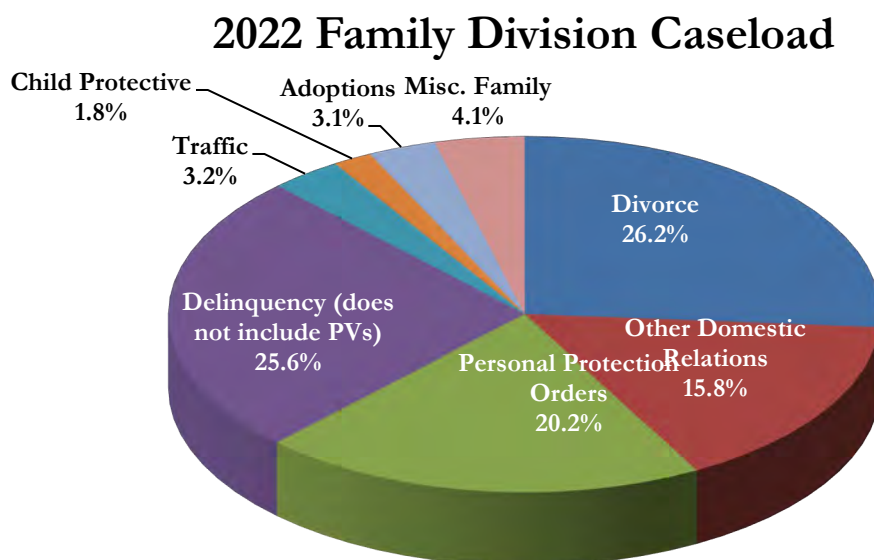


FIGURE 11: 2022 FAMILY DIVISION CASELOAD

On October 1, 2021, the Raise the Age (RTA) law went into effect in the state of Michigan. The law raised the age of juvenile court jurisdiction from 17 to 18 years of age, aligning the state with many others across the country, where the age of criminal responsibility is already 18. Developmental research shows that using evidenced-based and age-appropriate interventions translate into better outcomes for youth.

The 20th Circuit, Juvenile Court worked closely with the Ottawa County IT Department, 58th District Court, Michigan Department of Health and Human Services, and the Ottawa County Sheriff's Office to understand the impact of the new law on the justice systems within Ottawa County. As a result of this collaborative work, the Juvenile Court was able to appropriately plan for the local increase in cases. Since implementation, average monthly caseloads (intake, probation, and detention) within the Juvenile Court hover between 20-25% RTA eligible youth, as predicted during the collaborative planning process.

Through supportive Judicial Leadership, Court Administration, County Administration, and a passionate, well-trained workforce, the 20th Circuit, Juvenile Court is able offer a continuum of services that includes evidenced-based, best and promising practices. These programs and services are driven by the court's use of a risk and needs driven probation model (low, moderate, and high risk) that focuses on: 1) protecting the community; 2) holding the youth accountable; 3) building competency and skills; and 4) specialized/individualized treatment. By focusing on risk, the Juvenile Court was able to easily incorporate 17 year-olds into existing programs and services, and to fulfill the original intention of the Raise the Age Law.

## *Juvenile Court Funding*

General Fund		Actual FY22 Spend	Under Budget By:
10101490	\$1,712,465	\$1,634,670	
29206625	\$797,822	\$769,785	
29206626	\$400,000	\$202,636	
<b>Total</b>	<b>\$2,910,287</b>	<b>\$2,607,090</b>	<b>\$303,197</b>
Child Care Fund			
29206620	\$4,015,081	\$3,263,668	
29206621	\$501,050	\$213,049	
29206624	\$2,361,610	\$2,276,508	
<b>Total</b>	<b>\$6,877,741</b>	<b>\$5,735,225</b>	<b>\$1,124,516</b>
<b>FY22 Total Board Approved Budget</b>	<b>\$9,788,028</b>	<b>\$8,360,315</b>	<b>\$1,427,713</b>

TABLE 6: JUVENILE COURT FUNDING



As a County funded entity, the 20th Circuit, Juvenile Court offsets and recoups operational costs whenever possible utilizing the following strategies:

❖ Michigan's Child Care Fund provides 50% reimbursement for state eligible costs related to the direct care of, and community-based programming, for juveniles. For youth eligible for Raise the Age (RTA) funding (age 17 at the time a petition is filed), programs and services are 100% reimbursed through a state grant.

❖ The Ottawa County Juvenile Detention Center (JDC) generates revenue through renting beds to other counties in need of detention or programming for court-involved youth. As the only nationally-accredited center in the state, the JDC has a great reputation among the juvenile courts in the state for providing quality care and treatment of their court-involved youth. Thus, at any given time, the Court contracts with as many as 30 counties for bed rental.

❖ Attorneys are appointed to children and parents in Delinquency and Neglect/Abuse cases when they are unable to afford legal representation. At times, it is necessary for a child to be placed outside the home of his or her parents. The parents of court-involved youth are billed to recoup certain costs expended by the courts for attorneys and/or out-of-home placements.

❖ The Court is currently utilizing the Child Parent Legal Representation grant to help provide enhanced legal services in Neglect/Abuse cases. One goal of this grant is to expedite permanency and reduce the number of days a youth remains in out of home care.

- ❖ The County Juvenile Officer grant offsets the salaries of five Juvenile Court positions.
- ❖ The Court is required to assess various costs, including restitution to crime victims, which generates some revenue. In these cases, the fees assessed offset the cost of programs and services offered to court-involved youth.

FIGURE 12: JUVENILE COURT FINANCIALS – FY 2022



## *Juvenile Detention Center*

The Ottawa County Juvenile Detention Center is a 40 bed, 24 hours, 7 days a week facility serving the youth of Ottawa County, and when available, renting beds to other jurisdictions. The Ottawa County Juvenile Detention Center is the only American Correctional Association accredited juvenile detention center in Michigan. Juveniles detained receive education, exercise and treatment services. In Fiscal Year 2022, for Ottawa County youth in the Juvenile Detention Center:

- Total Number of Intakes: 220
- Unique Number of Youth: 129
- Average Daily Population (Youth): 14
- Average Length of Stay (Days): 14

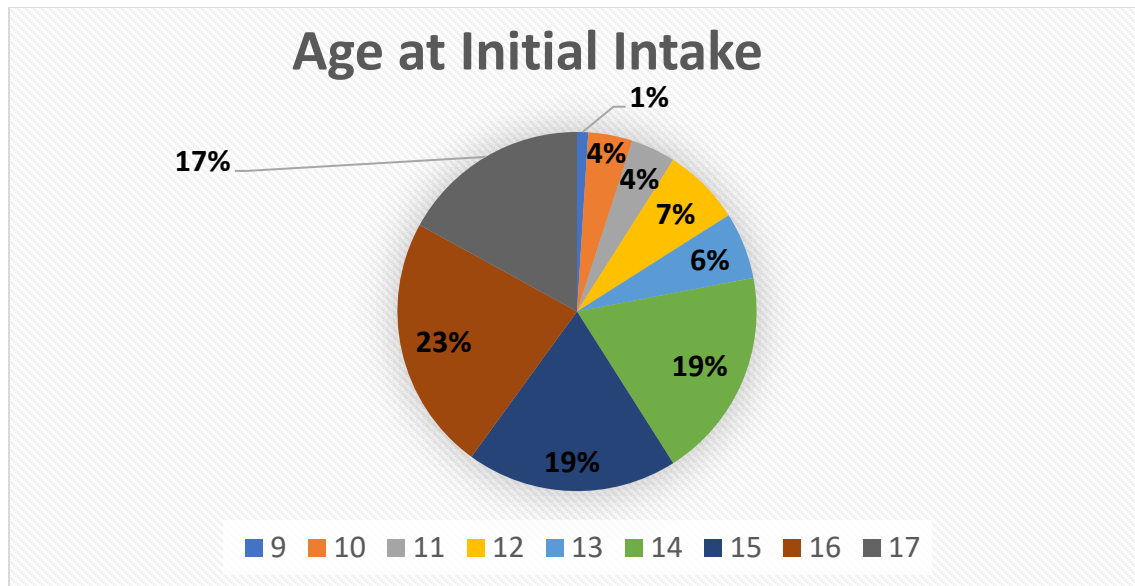


FIGURE 13: JUVENILE DETENTION CENTER: AGE AT INITIAL INTAKE

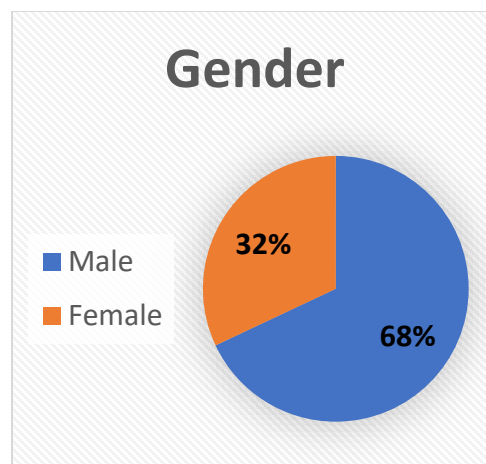


FIGURE 14: JUVENILE DETENTION CENTER: GENDER

# Juvenile Court Programs

## Restorative Community Service

At the 20<sup>th</sup> Circuit, Juvenile Court, the Restorative Community Service (RCS) program allows court-involved youth to make a positive contribution to their local community. At its foundation, restorative justice helps juveniles understand the impact of their crime, best repair the harm done, and be held accountable for their actions. In practice, serving the community alongside adult role models in positions of authority, encourages cooperation, connection, and positive behavior change. The Court partners with several organizations throughout Ottawa County to provide this experience for RCS participants.

Community partnerships include:

- Writing letters of appreciation and gratitude to veterans in Ottawa County;
- Packing food boxes for the Commodity Supplemental Food program (CSFP) through the Ottawa County Community Action Agency food assistance program; and
- Assisting in various needs around the Holland Rescue Mission Gateway Thrift Store (e.g. sorting donations, organizing store items and cleaning).

Youth in the Court's secure residential treatment program are required to complete community service hours as part of their treatment. The secure environment limits the options of service activities, so in this setting service focuses on projects that can be completed and sent back to the community agency. In 2022, the Court partnered with Kids Food Basket to decorate paper sacks used for their Sack Supper program, and Color a Smile (a nonprofit organization that distributes cheerful drawings to senior citizens, troops overseas, and anyone in need of a smile) coloring pages.



Youth who were discharged from probation and consent in 2022 completed **1,826** hours of community service in and around Ottawa County.



## Restitution

Restoring wholeness directly to crime victims often comes in the form of restitution, a monetary debt ordered to a youth for crimes they've committed. Restitution is intended to hold youth accountable for the financial losses resulting from their actions, not as a punishment. Common restitution requests include compensation for destroyed, stolen, or damaged property, or for counseling or medical bills. Restitution is important not only because of its ability to meet victims' tangible needs but also, to fulfill the Court's mission to instill public trust and restore wholeness. Juvenile Court embody this mission through the restitution process by speaking with victims during the investigative process, with consent calendar and probation cases. Although victims do not always choose to seek restitution, all impacted individuals are provided the opportunity to be heard by a representative of the court.

Of the cases closed in 2022, **47** youth were ordered (through probation) or agreed (through the Consent Calendar) to pay restitution to **53** victims (individuals and businesses). In FY22, the Juvenile Court collected and disbursed \$22,216 in restitution.

## High School Graduation

The individual successes of court-involved youth, both small and large, drive court and detention staff to continue their work each day. Nyah Brown, a former resident of the Juvenile Detention Treatment Program, represents what can be achieved when youth reach past their circumstances and strive to reach their goals. The Juvenile Detention Treatment Program offers a 90-to-120-day curriculum, including weekly individual and family treatment coupled with daily groups. Participants must also attend school each weekday; Lighthouse Academy currently partners with the Court to provide educational services to youth in the Detention Center.



Due to the relatively short timeframe of the residential program, it's unusual for a resident to complete their high school education but building on her strengths and prior successes, Nyah did just that! She finished her courses in January of 2023 and though her path to graduation had many stops along the way, she was able to persevere and stay focused on her goals. Nyah truly made the best of her circumstances and used her time to gain another tool in her toolbelt, a high school diploma. Juvenile Court staff encouraged Nyah by pointing out her optimistic attitude and commitment to success. Those who worked closest with Nyah noted she "is a hardworking and determined young lady who is a positive leader both inside and outside of the classroom." Another stated, "she is full of energy, passion, and is extremely intelligent; I am excited to see her continue to reach her goals!"

Now that she has achieved her goal of graduating high school, Nyah is looking toward the future, which will first include general education classes at Grand Rapids Community College. In time, she plans to transition to Grand Valley State University to earn her degree in Criminal Justice. Nyah is focused on reaching her goal of working in Law Enforcement, CSI Forensics, and/or Criminal Law. Congratulations, Nyah!

# Probate Court

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## Caseload Facts

Ottawa County Probate Court provides services to many who need special consideration including the mentally ill, adults and minors in need of guardians or conservators, and families of deceased individuals. The Probate Court continues to enhance its effectiveness using mediation, virtual hearing technology, e-filing (MiFile), document imaging, remote payment capability, and digital case management. These initiatives, managed by the professional and well-trained Probate Court employees, help ensure excellent customer service and a positive experience by court users.



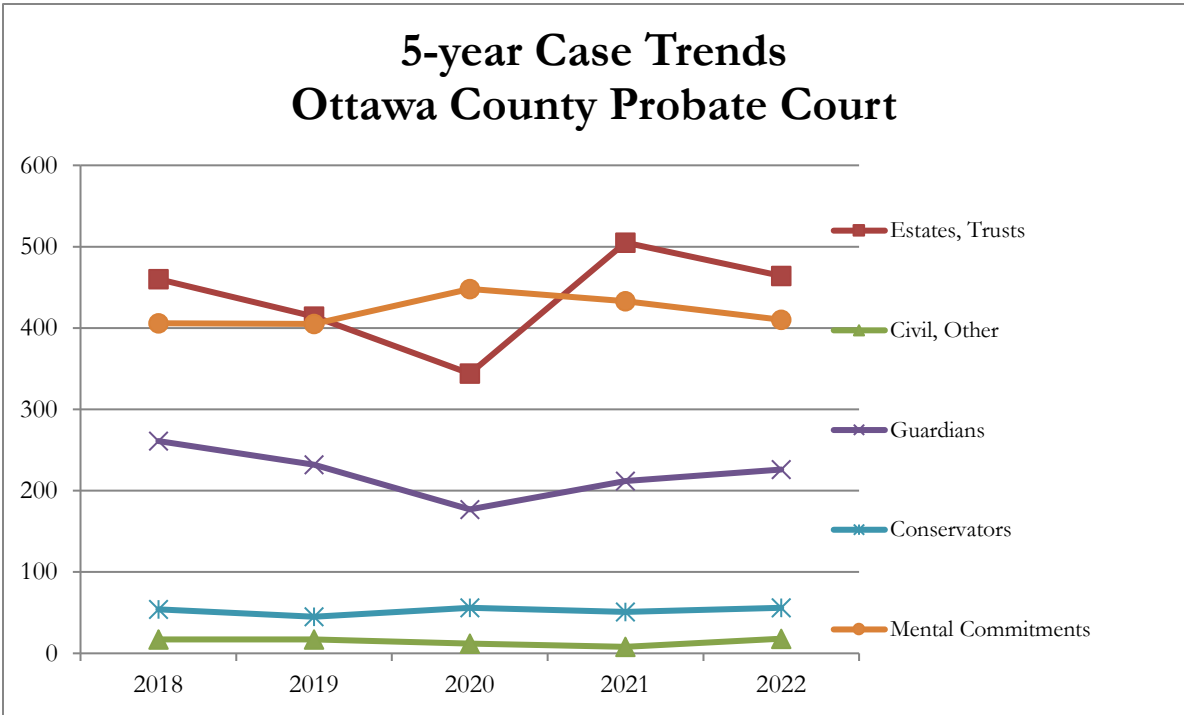
During 2022, the Probate Court continued to experience a stable seven-year trend with more than 1,000 new case filings. Among the new and reopened cases, most categories remained stable with some decreases in filings due to the pandemic restrictions caused by the COVID-19 virus, including estates and trusts (-17%), guardianship appointments (-24%) and civil and other filings (-29%). More than one-third of the Probate caseload involves individuals needing the protection of the Court in guardianship, conservatorship, and mentally ill cases. At the close of 2021, there were 676 adults and minors with guardians appointed by the Court. In cases where individuals need assistance managing financial assets, there were 244 adults and minors with Court appointed conservators. In addition to the regularly appointed guardians, there were 790 developmentally disabled individuals with guardians supervised by the Court.

The ability of the Probate staff to cope with the influx of new cases is aided by the County supported OnBase document imaging system. Immediate electronic access to over 14,000 open Probate files has allowed staff to become more efficient in processing cases. The imaging system also allows for more timely and effective public service for interested parties who are seeking case information. In addition to these case processing efficiencies, the Probate Court strives to be more accessible to the public through its website, <http://www.miottawa.org/CourtsLE/Probate/>, where individuals can locate forms and instructions to guide them through a variety of Probate proceedings.

The Ottawa County Probate Judge, Hon. Mark A. Feyen, handles all required Probate matters and assists the 20th Circuit Court by serving as Presiding Judge of the Fillmore Complex Family Division. He also is the assigned judge for the Ottawa County Recovery Court.

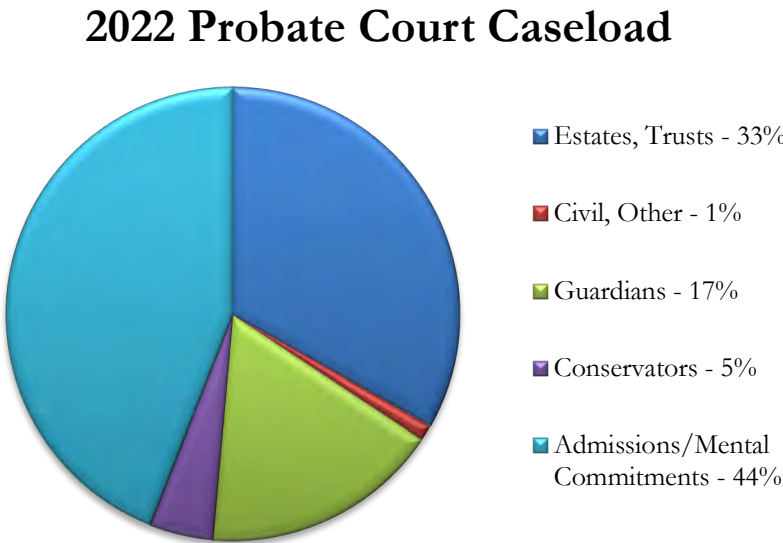


FIGURE 15: 5-YEAR CASE TRENDS, OTTAWA COUNTY PROBATE COURT



The pie chart below provides a descriptive view of various types of new cases being filed with the Probate Court. Although the Court has legal jurisdiction to handle twenty distinct types of cases, the cases are generally grouped in one of five categories: estates and trusts, civil, guardianships, conservatorships, and mental commitments. The Probate Court assists spouses and families to resolve sensitive issues related to the recent loss of a family member. Another sensitive issue the Court assists with is the hospitalization (sometime involuntary) of individuals in need of mental health treatment. These cases represent 44% of the Court’s new cases and require careful coordination with families, attorneys, hospitals, and mental health treatment providers.

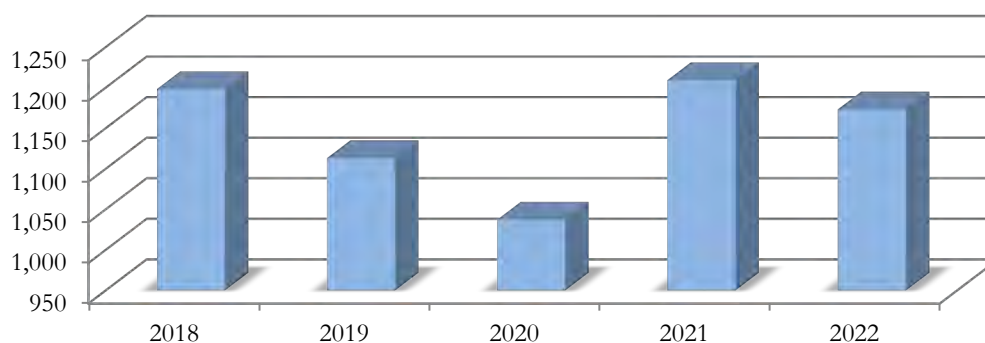
FIGURE 16: 2022 PROBATE COURT CASELOAD



In situations where an individual is unable to take care of certain daily needs, due to physical or mental limitations, the Court is often asked to appoint a guardian to provide assistance. Likewise, if an individual needs help with managing their finances, a conservator may be appointed. In both instances, the Probate judge carefully reviews the situation and provides legal authorization for these “helpers” (guardians and conservators) to assist. Regular case reviews are conducted to provide accountability. The below chart shows the number of new and reopened case filings in the Probate Court in 2022 and emphasizes the significant number of cases for which one judge and six employees are responsible. At the end of 2022, the Probate Court was responsible for 14, 272 open files.

FIGURE 17: PROBATE COURT NEW AND REOPENED CASE FILINGS

### **Probate Court New and Reopened Case Filings**



### **Probate Court Initiatives**

The Ottawa County Probate Court continues to work with the State Court Administrative Office and ImageSoft, Inc. as the first Probate Court in Michigan to launch the MiFile electronic case filing system for Probate Court. The Ottawa County Probate Court has served as the pilot Probate Court for this program. E-filing is now mandatory for attorneys and discretionary for self-represented litigants in Ottawa County. Probate staff have been testing all aspects of this new technology and have been instrumental in helping the system developers identify and resolve issues with the technology as it is prepared to roll out to other Probate Courts in Michigan.

# Quick Guide to the Courts

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For Directions to the Courts:

[www.miottawa.org/Courts](http://www.miottawa.org/Courts)

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For General Information:

Call any office listed on this page

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For Payment Convenience:

- Make payments online at [www.miottawa.org](http://www.miottawa.org)
  - Call any office to pay by credit card
  - Mail payments
  - Pay in person
- 

## Staff Facts

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### *20th Judicial Circuit Court*

4	Circuit Court Judges
116	Full Time Staff
8	Part Time Staff (includes JDC relief)
4	Temporary Staff (includes Bailiffs)
4	Grant Supported Staff
2	Ottawa County Sheriff Deputies

**138 Total**

### *Ottawa County Probate Court*

1	Probate Court Judge
6	Full Time Staff

**7 Total**

### CIRCUIT COURT

#### Trial Division

414 Washington Ave., Room 300  
Grand Haven, MI 49417  
Phone: 616.846.8320  
Fax: 616.846.8179

#### Friend of the Court

414 Washington Ave., Room 225  
Grand Haven, MI 49417  
Phone: 616.846.8210  
Fax: 616.846.8128

#### Juvenile Court

12120 Fillmore Street  
West Olive, MI 49460  
Phone: 616.786.4100  
Fax: 616.786.4154

#### Juvenile Court Services

12263 James Street  
Holland, MI 49424  
Phone: 616.393.4450  
Fax: 616.393.4471

### PROBATE COURT

12120 Fillmore Street  
West Olive, MI 49460  
Phone: 616.786.4110  
Fax: 616.738.4624

### LEGAL SELF-HELP CENTER

414 Washington Avenue, 2<sup>nd</sup> Floor  
Grand Haven, MI 49417  
Phone: 616.846.8141

## Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Human Resources

**Submitted By:** Stephanie Roelofs

**Agenda Item:** Ottawa County Human Resources 2022 Annual Report

### Suggested Motion:

To receive for information the Ottawa County Human Resources 2022 Annual Report.

### Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:


**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

**Committee/Governing/Advisory Board Approval Date:**



# 2022

## HUMAN RESOURCES

### ANNUAL REPORT

#### Contents

**02.**

Letter from the Director

**03.**

Emerging Leaders

**04.**

Talent Development  
Hiring

**05.**

Employee Wellbeing  
Talent Pipeline

**06.**

Health Management Plan

**07.**

Payroll  
Employee Relations  
Looking Ahead



# Hello

Human Resources was not exempt from the higher turnover experienced the last few years. We have experienced a 45% turnover in 2022 alone, which is a similar story to many other departments. The HR staff continues to be a display of excellence and hard work. I look forward to the great things our team will accomplish in 2023 and beyond.

A common theme emerging in human capital is to "unlock employee potential". This includes talent development, investing in our employees, empowering so they can do their best, and building trust.

By continuing to attract the best employees and unlocking employee potential, we will continue to see growth, excellent customer service, innovation, and exceeding organizational goals.

Thank you for your support and I look forward to 2023.

Best,

Human Resources Director





# Emerging Leaders

The Ottawa County Emerging Leaders Program is designed to prepare a pool of leaders who aspire to move into supervisory roles in Ottawa County. Emerging Leaders provides a comprehensive approach to support each participant's personal and professional development by incorporating classroom instruction, peer coaching, career development, job shadowing and networking opportunities.

This experience is an opportunity for participants to:

- Identify strengths and areas for potential growth.
- Learn to speak persuasively, foster teamwork, build acceptance and resolve disagreements.
- Build upon their professional network by engaging with county leaders.
- Understand county and department mission, vision and values.
- Prepare to compete for a supervisory position.

The Emerging Leaders program has been instrumental to unlocking employee potential, succession planning, ensuring Ottawa County is successful now and in the future.

**Launched in 2018**  
**92 participants**  
**37% already promoted**

**"Educational,  
unforgettable,  
and invaluable."  
-Previous  
participant**







# Talent Development

The talent development program regularly evaluates development needs by using several sources of information:

Exit surveys

Workforce change

Identifying the need

Management

Generational change

Engagement surveys

Feedback

County's strategic plan

## COURSES

- Creativity & Innovation
- Understanding Kolbe & DiSC
- DiSC Productive Conflict
- Darkness to Light
- Customer Service Excellence
- Emotional Intelligence
- Crucial Conversations for Supervisors
- Citizen Response to Active Shooter & Situational Awareness

**2022 STATS**

**276 SESSIONS CONDUCTED**

**799 ATTENDEES**

**418 EMPLOYEES PARTICIPATED IN A TRAINING**

- Crucial Accountability for Supervisors
- 5 Behaviors of a Cohesive Team
- Emerging Leaders Program
- New Employee Orientation
- Preparing for Retirement
- Bloodborne Pathogen
- HIPAA Training

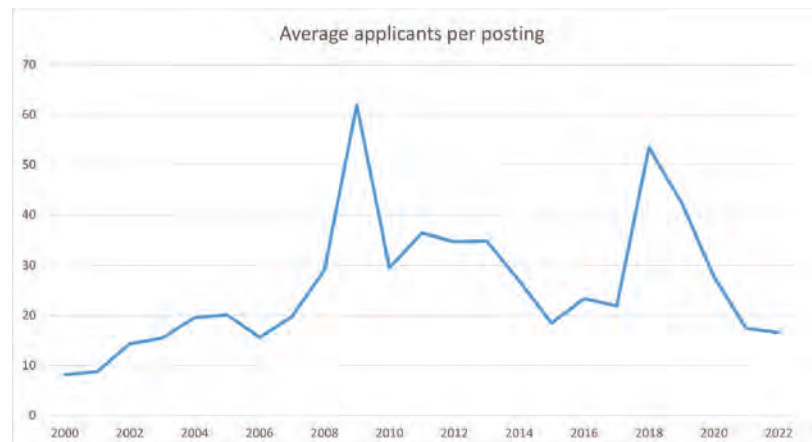
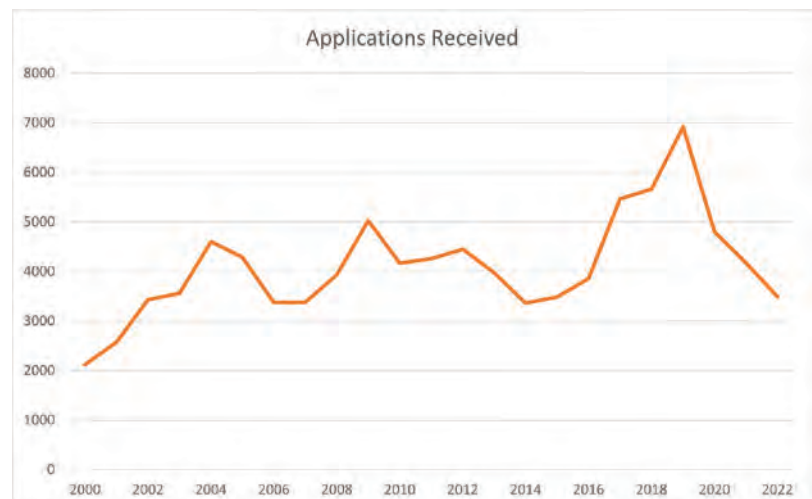
## Hiring



Since 2018, it has become increasingly more difficult to fill a position as the average number of applicants per posting has decreased. We are taking steps to build partnerships, develop talent pipelines, and promote Ottawa County as an employer of choice.

- Marketing
- ISD Partnership
- Talent pipelines
- Job fairs
- Active recruiting
- Employer branding
- Faster responses

In 2022, we added another Employment Analyst position. This was in response to workforce changes, turnover ratios, hiring manager feedback, and need for employer marketing



2022: 210 job postings  
22-year average: 182



# Employee Wellbeing

## Health Management

- Prioritizes employee and spouse health
- Encourages preventative care
- Builds healthy habits
- Decrease premiums



## Employee Assistance Program

- Mental and emotional care
- Counseling
- Resources
- Crisis response



## Brain Health



- Educates and coaches employees on their individual neurochemical makeup
- Coaches employees on ways to alter brain chemistry to reach optimal health, performance, and relationships

# Talent Pipeline



In the 2023 Fiscal Year budget, eight ISD student positions were created:

- 4 Sheriff's Office
- 4 Other county departments



*Work-based learning is an opportunity for students to discover things they can't learn in a classroom. They get inside information about the career they are interested in, or simply a taste of what it's really like on the job.*

### Students

- Receive high school credit
- Employment/pay
- Build resume
- Prepared for the workforce

### Ottawa County

- Fills positions with motivated students
- Builds talent pipeline
- Markets as an employer
- Markets public service as a career
- Creates a better-prepared workforce



# Health Management Plan

Starting in 2012, Ottawa County used a two-prong approach to address sharply rising costs for traditional employee health benefits:

1. Addition of a high deductible health plan to introduce employee consumerism
2. Implementation of a health management plan to stimulate employee interest in wellbeing, healthy habits, and preventative healthcare.

Gallagher published a whitepaper in 2018 sharing the success of the Plan, which led to \$3 million in savings in 2016 alone.

Arthur J. Gallagher & Co. (2018). Ottawa County, MI: A Health Benefits Success Story (December 2018 ed.). In G. Alonzo & . (Eds.).

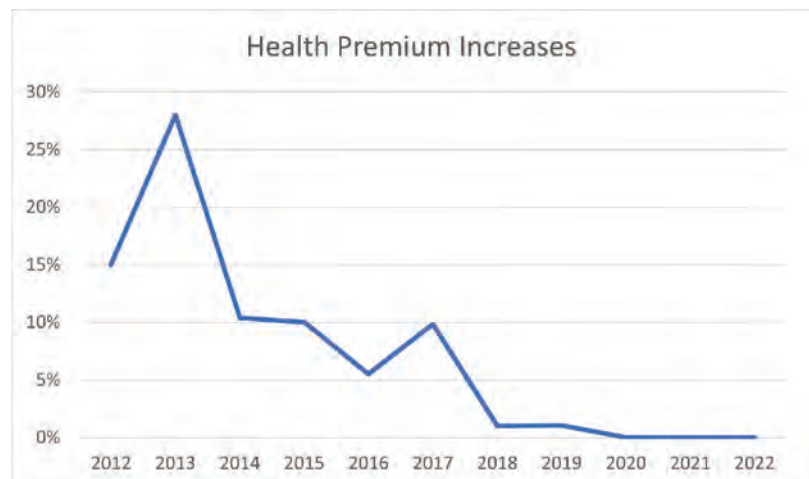
Easy as 1 - 2 - 3



Employees had a choice of two health plans in 2022:

1. High Plan (80/20)- Employees pay 20% of premium
2. High Deductible (\$1,400/\$2,800)- No cost to employees

99% of employees selected the high deductible health plan. This leads to employee consumerism and participation in health care.



County health plan premiums trend lower than market average.



# Payroll



# Labor Relations

- \$2.5 million average payroll
- 26 pay periods
- 1,200 employees on each payroll
- Position control
- 201 deduction types
- 119 pay codes
- 2 full-time payroll staff

- Seven collective bargaining groups
- Three non-union groups
- All contracts expire 12/31/2023
- Two of the seven have PA312 compulsory arbitration
- One arbitration in 2023
- 37 disciplinary actions



**371 employees, 15 Customer Service Award Recipients, and 90 retirees were honored at the 2022 Annual Service Awards Banquet**

## ★ Looking ahead...

We're proud to showcase what we have in store!



Further development of talent pipeline with OAISD



Gathering employee feedback through the biannual engagement survey



Build leadership competency model to ensure our organization's leaders are set up for success



Developing employer branding to recruit talent



Time/attendance software replacement that will meet manager and grant reporting needs



All seven collective bargaining agreements expire 12/31/2023, so new contracts will be negotiated



Ottawa County

[miottawa.org/careers](http://miottawa.org/careers)

## Ottawa County Board of Commissioners

Joe Moss  
Sylvia Rhodea  
Gretchen Cosby  
Lucy Ebel  
Doug R. Zylstra  
Jacob Bonnema

Kyle J. Terpstra  
Rebekah Curran  
Roger Belknap  
Roger A. Bergman  
Allison Miedema



## Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Community Action Agency

**Submitted By:** Jennifer Brozowski

**Agenda Item:** Ottawa County Community Action Agency 2022 Annual Report

### Suggested Motion:

To receive for information the Ottawa County Community Action Agency 2022 Annual Report.

### Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:


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**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date:





# OCCAA Annual Report

March 14, 2023

*Ottawa County Community Action Agency aims to reduce the effects of financial hardships by promoting self-sufficiency and empowering individuals and families to achieve economic independence*

# History of Community Action

- Began as part of the War of Poverty 1964 and the Economic Opportunity Act of 1964
- As part of this act, it is states, *“The United States can achieve its full economic and social potential as a nation only if every individual has the opportunity to contribute to the full extent of his capabilities and to participate in the workings of our society.”*

# OCCAA Budget

Year	Budget	Program Staff (* partial staffing is fiscal position)
2017/18	\$1,350,000	7.3
2018/19	\$1,375,000	7.3
2019/20	\$1,300,000	6.3
2020/21	\$4,170,000	6.3
2021/22	\$3,915,261	6.3
2022/23	\$3,233,153	7.3

# CAA Grants and Programs 21-22

Name	Program Description	Program Area
LIHEAP Grant	Weatherization Program	Housing-Related
CDBG	Home Rehab Program	Housing-Related
Lower My Bills (Poverty)	Energy Education Program	Housing-Related
Lower My Bills (General Pop)	Energy Education Program	Housing-Related
CMH Leasing	Housing Quality Inspections	Housing-Related
TEFAP Grant	Emergency Food Program	Food
CSFP Grant	Senior Food Program	Food
Emerg Solut Grant - COVID 19	<b>COVID-related</b> "Pass through" grant-fiduciary	Admin
Emergency Housing Voucher Grnt	<b>COVID-related</b> "Pass through" grant-fiduciary	Admin
CSBG	Administrative funds, training, staffing dollars	Admin
ESG	"Pass through" grant-fiduciary	Admin
MEAP Grant	Utility Assistance Program	Utilities
EFSP-FEMA Grant	Utility Assistance Program	Utilities
DOE Energy Assistance Grant	Weatherization Program	Utilities
Walk for Warmth	Utility Assistance Funding	Utilities
CAA CARES Grant	<b>COVID-related</b> Utility Assistance	Utilities
Zeeland BPW Grant	Utility Assistance	Utilities
HBPW - Low Income	Direct Assistance for Utilities	Utilities
CSBG-D	Tax and migrant programs	Income - related



# 2022 Federal Poverty Guidelines

## Eligibility Per CAA Program

	FPL	CSFP	MEAP/LIHWAP	Wx, tax, BPW	HBPW- CAP
HH size	100%	130%	150%	200%	250%
1	\$13,590	\$17,667	\$20,385	\$27,180	\$33,975
2	\$18,310	\$23,803	\$27,465	\$36,620	\$45,775
3	\$23,030	\$29,939	\$34,545	\$46,060	\$57,575
4	\$27,750	\$36,075	\$41,625	\$55,500	\$69,375
5	\$32,470	\$42,211	\$48,705	\$64,940	\$81,175
6	\$37,190	\$48,347	\$55,785	\$74,380	\$92,975
7	\$41,910	\$54,483	\$62,865	\$83,820	\$104,775
8	\$46,630	\$60,619	\$69,945	\$93,260	\$116,575
9	\$51,350	\$66,755	\$77,025	\$102,700	\$128,375
10	\$56,070	\$72,891	\$84,105	\$112,140	\$140,175

# Assistance Totals

Program	Households Assisted
Utility Assistance	<b>145</b> Households/assists
Housing/Weatherization	<b>19</b> Households
Food Assistance: Monthly	<b>330</b> Households/month (seniors)
Food Assistance: Quarterly	<b>1179</b> Households/quarter (on average)
Other programs	<b>256</b> Households
<b>Total Served (approximate)</b>	<b>880 Households/ 1827 Ind.</b>

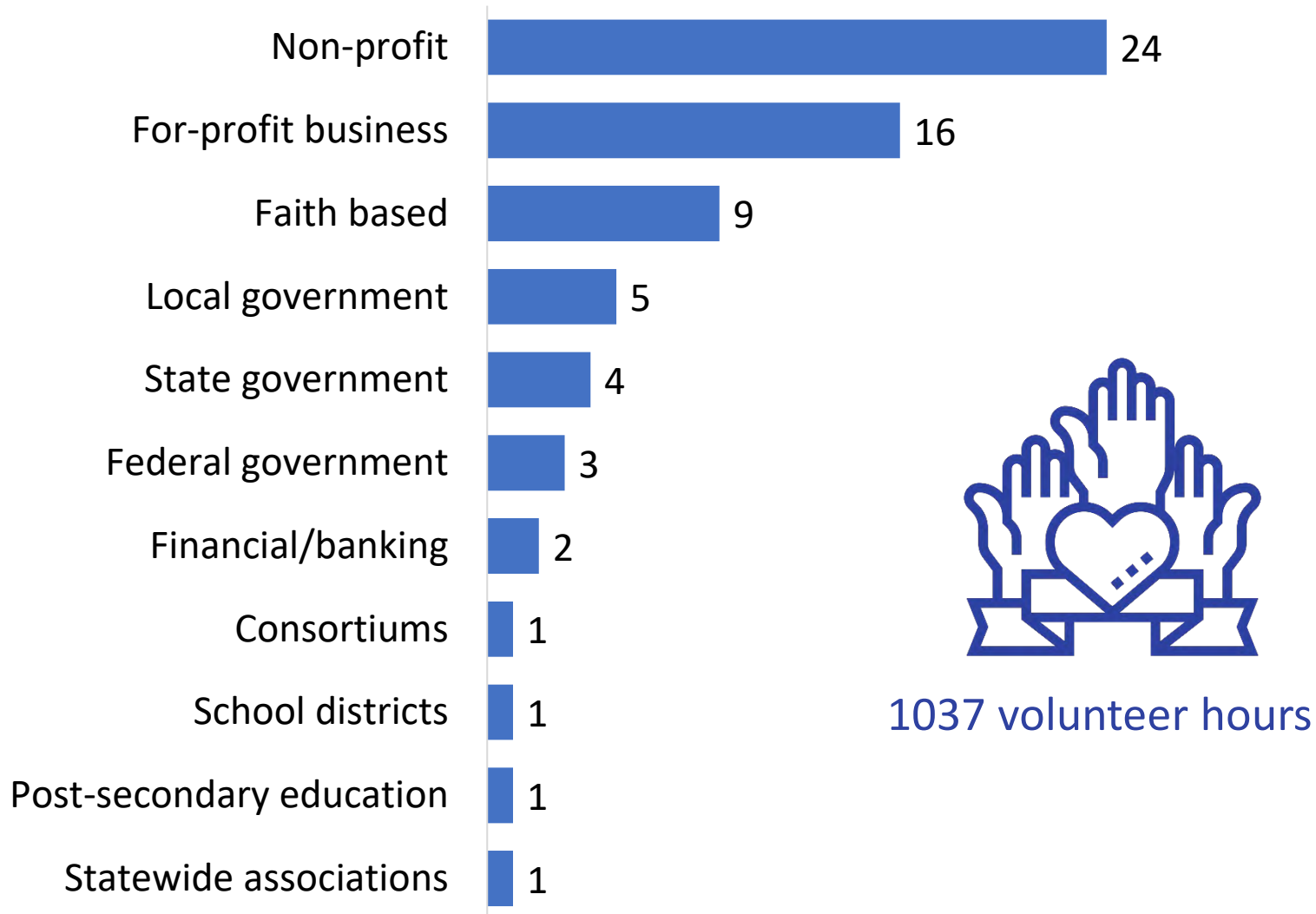
# 2023 Walk for Warmth



- Total donations to date: \$5,837.40
- 106 walkers

# OCCAA Community Partners

67 partner organizations!







# Program Highlights

# Commodity Supplemental Food Program (CSFP)

CSFP is a monthly food distribution program designed to supplement the nutritional needs of income eligible seniors age 60+. A variety of USDA non-perishable food items are distributed. Includes cheese, milk, cereal, pasta/rice, fruit/juice, plant-based protein, meat, vegetables.

New partnership with DoorDash – started Nov. 2022

- Before DD – avg. 250 seniors per month
- With DD - avg. of 330 seniors per month



Currently, top CSFP distributing agency in the state by serving over 100% of our 325 caseload.

Number of new clients

- Oct-Dec – 20
- Jan-Mar - 19



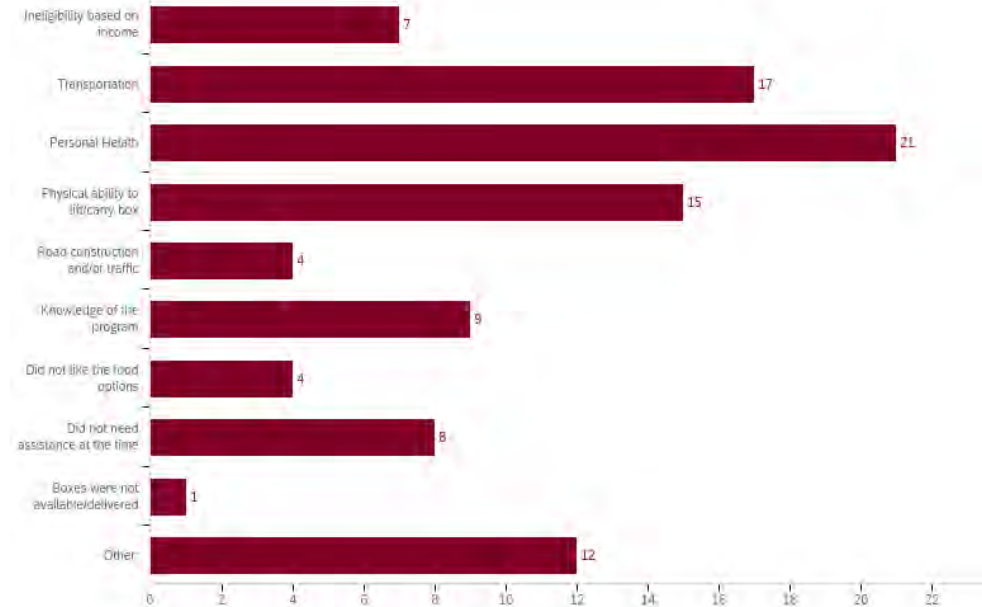
# A Program Evaluation of the Commodity Supplemental Food Program (CSFP) in Ottawa County, MI.

By: Megan Kwantes, MPH

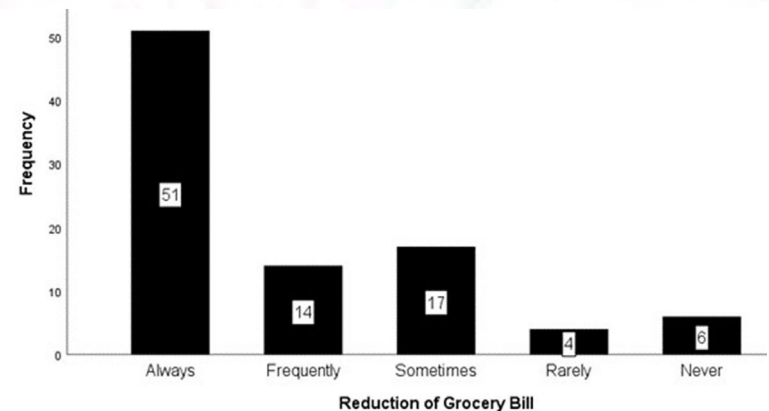
## Most Significant Findings:

- More than 2/3 of participants report that this program helps reduce their monthly grocery bill always or frequently.
- The longer participants have been receiving CSFP, the greater levels of Food Security were reported.
- Most participants reported that when they miss a distribution, they worry about having enough food.
- Top 3 barriers reported: Personal health, transportation, and physical ability to lift/carry the box

Barriers Encountered for Participation



Time in CSFP	% Always Insecure	% Frequently Insecure	% Mostly Secure	% Always Secure
<1 year	28.57	28.57	28.57	14.29
1-2 years	4.17	12.5	54.17	29.17
3-5 years	0	14.29	46.43	39.28
6-10 years	5.88	11.76	41.18	41.18
>10 years	0	16.67	16.67	66.67





What is  
weatherization?

Weatherization is the process of protecting a structure from outside elements. Weatherization Assistance Programs determine what measures can be completed based on a thorough energy audit in the home that determines savings to investment ratios.





# Typical Weatherization Measures



## **HEALTH and SAFETY MEASURES**

- Perform heating system safety testing
- Perform combustion appliance safety testing
- Repair/replace vent systems to ensure combustion gas drafts safely outside
- Install mechanical ventilation to ensure adequate indoor air quality
- Install smoke and carbon monoxide alarms when needed
- Evaluate mold/moisture hazards
- Perform incidental safety repairs when needed.



## **ELECTRIC and WATER MEASURES**

- Install efficient light sources
- Install low-flow showerheads
- Replace inefficient refrigerators with energy-efficient models.

**\$372**

AVERAGE ANNUAL  
ENERGY COST SAVINGS

**18%**

ANNUAL HEATING  
CONSUMPTION SAVINGS

**7%**

ANNUAL ELECTRIC  
CONSUMPTION SAVINGS

FOR EVERY

**\$1.00**

INVESTED IN  
WEATHERIZATION,

**\$1.72**

IS GENERATED  
IN ENERGY BENEFITS AND

**\$2.78**

IN NONENERGY BENEFITS.

## Why Weatherization?

### The Benefits of a Weatherized Home



ENERGY COSTS SAVINGS



WATER COST SAVINGS



LOWER OUT-OF-POCKET  
HEALTH COSTS

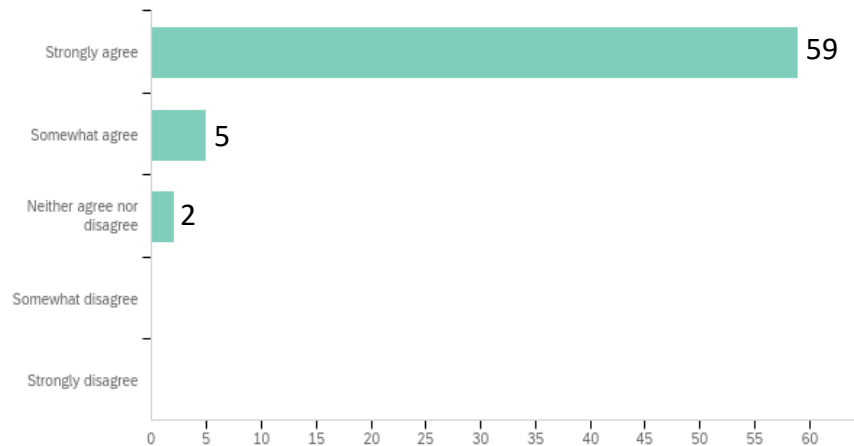


LOWER LOAN INTEREST  
PAYMENTS

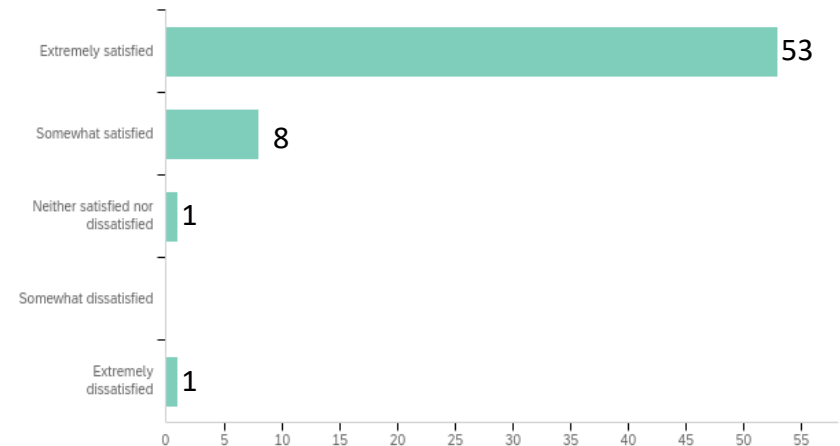
# Customer satisfaction

- Qualtrics Survey initially published August 2022
- 79 responses so far
- 97% of respondents would refer others to OCCAA for services

I was treated with respect and dignity:



How satisfied were you with your overall experience with OCCAA?



# Success Story

## UTILITIES

A family of four that had income from both parents. Unfortunately, health issues have prevented one of the parents to be able to work for the past few years. OCCAA has assisted with both propane and electric utility assistance to keep lights and heat in the home.

## HOME REPAIRS

The family signed up for Weatherization services but were deferred because of repairs that the home needed. Their home had a leaky window that caused some wall rot and black mold in the main bedroom. Unable to afford repairs, the family simply stopped using that room causing the living room to become a sleeping area. Walls were replaced and mold was remediated

## WEATHERIZATION

Through this program, the home received several energy saving measures including a new furnace, water heater and insulation.



# 2023 & Beyond

Create a brand that clearly conveys who OCCAA is and what services it provides.

Utilize impactful data to measure success and inform programs and solutions.

Develop strategic partnerships with other organizations.

Increase board, volunteer, and client participation.

Obtain sustainable and flexible funding streams.



Jennifer Brozowski, Program  
Director

Ottawa County Community  
Action Agency

12251 James Street,


Suite 300

Holland, MI 49424

616.494.5499

[jbrozowski@miottawa.org](mailto:jbrozowski@miottawa.org)

## Action Request

	<b>Committee:</b> Board of Commissioners
	<b>Meeting Date:</b> 04/11/2023
	<b>Requesting Department:</b> Michigan State Extension
	<b>Submitted By:</b> Stephanie Roelofs
	<b>Agenda Item:</b> Michigan State Extension 2022 Annual Report

### Suggested Motion:

To receive for information the Michigan State Extension 2022 Annual Report.

### Summary of Request:

In accordance with the 2023 Rules of the Ottawa County Board of Commissioners:

Section 6.8 - Annual Reports From Departments of County Government - It is the policy of the Board of Commissioners to receive annual, written and oral Reports from all Departments of County government. Written reports shall be in a form approved by the County Administrator and shall, in the ordinary course, be submitted directly to the Board of Commissioners through the County Administrator's Office.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:

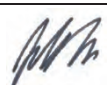
**Action is Related to an Activity Which Is:** ☐ Mandated ☒ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:** Goal 3, Objective 1: Regularly review and update communication strategies that guide the work of the County in this goal area.

Goal 3, Objective 4: Evaluate communication with other key stakeholders.

**Administration:**  ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator:

Committee/Governing/Advisory Board Approval Date:

# MSU Extension

## Ottawa County



Matt Shane, Associate Director

**MICHIGAN STATE** | **Extension**  
UNIVERSITY





Michigan State University Extension helps people improve their lives  
by bringing the vast knowledge resources of MSU directly to  
individuals, communities and businesses.

## By the numbers

- County Investment  
\$420,278.00 (4.5 FTE)
- MSU Investment (11.5 FTE)
  - Access to network of  
Extension professionals and  
educational resources

Served  
4,087  
Ottawa  
residents

Hosted 117  
program  
activities in  
Ottawa  
County

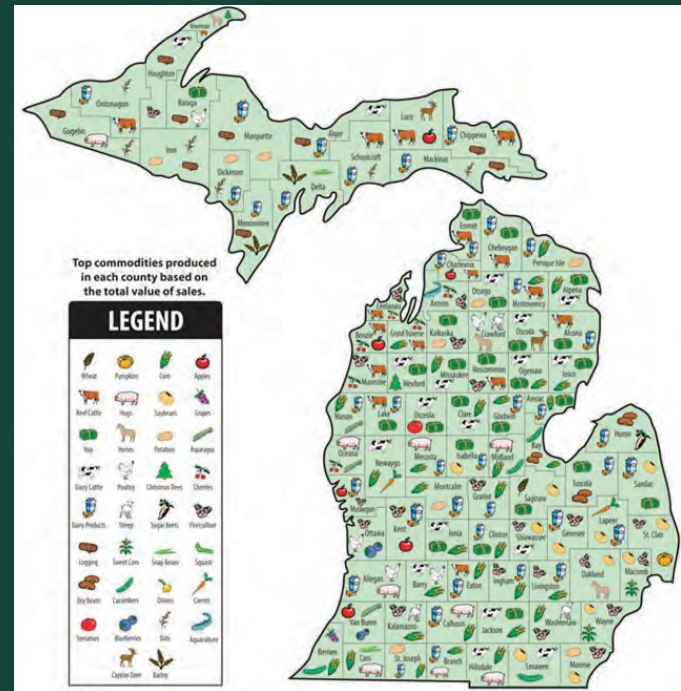
28 Active  
4-H Clubs

Answered  
159 Ask an  
Expert  
Questions

# GRANTS

USDA NIFA Beginning Farmer Rancher Development Program	USDA Advanced Lighting Control Systems
USDA AMS Farmers Market Promotion Program	USDA/MDARD - Michigan Conservation Reserve Enhancement Program
Michigan Department of Education/USDA AMS Speciality Crop Block Grant	MDARD - Pollinator Scorecard Project
Michigan SEAGRANT	M - AAA Manure Event Inventory Project
Project GREEN - Sustainable Christmas Tree Production	M - AAA Tar Spot Prevention
MDARD/FDA - FSMA Produce Safety Rule Education	M - AAA Feed Management in Dairy Cows

Ottawa is one of  
the most  
agriculturally  
diverse county  
among U.S. states.







## Small Fruit Education

- Manage major blueberry production risk
- Integrated Pest Management
- Irrigation and Pesticide Management



## Greenhouse/Nurseries

- Biologic Control
- Greenhouse Lighting
- Root Zone Management
- Weed ID and Management in Container/Field Nursery Production



## Christmas Tree

- Weed Management in Christmas Trees
- Herbicide application
- Christmas Tree selection (and economic impact)

# Dairy Education

- Milker Training
- Parlor Performance
- Feed Program Assessments
- Managing genes for profitability





## Feed Assessments

- Three Ottawa County Dairies have directly participated in this program.
- Example of potential impact one farm - \$50,000 per month in savings

## Parlor Performance

- Increase herd size due to improvements in efficiency
- Increased milk quality thus increasing the value of their product.



- We serve as bridge to provide information with “boots on the ground”. Our work provides access to programs for many dairy farms in the county.
- Support Ottawa County farm labor management efforts by providing translation of protocols among other documents and supporting their meeting providing education and helping them bridge the language barrier





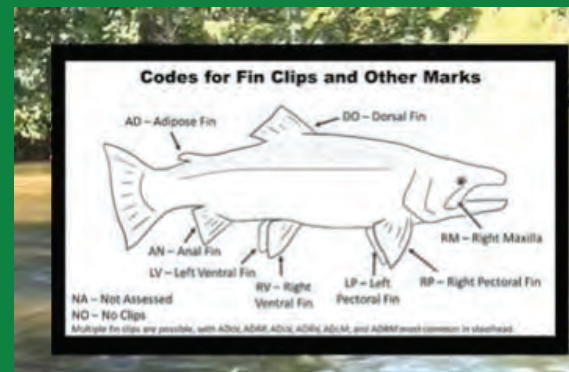
# Michigan Sea Grant

## Cops+Bobbers

- Event to introduce kids to fishing, conservation and water safety.
- Partnership with Ottawa County Parks and Rec + the Sherriff's Department

## BioBlitz

- Partnership with Ottawa Co Parks and Rec
- Fish identification day where scientists, families, students, teachers, and other community members worked together to get a snapshot of the area's biodiversity.



## 4-H Youth Development

- 28 Active Clubs with year-round engagement
- 483 youth enrolled
- Hired new Program Coordinator in 2022



Welcome Tyler Lidgard!



# Questions?

shanemat@msu.edu  
mooree16@msu.edu

# Action Request

Electronic Submission – Contract # 1897



**Committee: BOARD OF COMMISSIONERS**

**Meeting Date: 4/11/2023**

**Vendor/3<sup>rd</sup> Party: APEX CONTRACTORS**

**Requesting Department: PARKS AND RECREATION**

**Submitted By: CURT TERHAAR**

**Agenda Item: OTTAWA SANDS TREEHOUSE BID AND CONTRACT**

## Suggested Motion:

To accept the bid from Apex Contractors, Inc. for construction of the Ottawa Sands treehouses at a cost of \$1,667,000.

## Summary of Request:

Ottawa County Parks has been developing plans for the first phase of improvements at Ottawa Sands in accordance with grant funds provided to the Ottawa County Parks Foundation by the Idema Foundation. A contract for the first major portion of improvements including construction of elements of the Idema Explorers Camp was approved in December 2022, and these facilities are currently under construction. The proposed contract complements and completes the current project by constructing three raised tree houses that add additional overnight accommodations to the campground.

## Financial Information:

Total Cost: \$1,667,000.00

General Fund Cost: \$0.00

Included in Budget: Yes

If not included in Budget, recommended funding source:

## Action is Related to an Activity Which Is: Non-Mandated

## Action is Related to Strategic Plan:

Goal 2: To Contribute to the Long-Term Economic, Social and Environmental Health of the County.

## Administration:

Recommended by County Administrator:

3/30/2023 4:55:44 PM

Committee/Governing/Advisory Board Approval Date: 4/4/2023 FINANCE AND ADMINISTRATION



# AIA® Document A101® – 2017

## **Standard Form of Agreement Between Owner and Contractor** where the basis of payment is a Stipulated Sum

**AGREEMENT** made as of the Eleventh day of April in the year Two Thousand Twenty-Three  
(In words, indicate day, month and year.)

**BETWEEN** the Owner:  
(Name, legal status, address and other information)

Ottawa County Parks & Recreation Commission  
12220 Fillmore Street  
West Olive, Michigan 49460

and the Contractor:  
(Name, legal status, address and other information)

APEX Contractors, Inc.  
4101 27<sup>th</sup> Street  
Dorr, Michigan 49323

for the following Project:  
(Name, location and detailed description)

Ottawa Sands County Park, Phase 1 – Bid Package #2  
18153 North Shore Road  
Ferrysburg, Michigan 49456

The Architect:  
(Name, legal status, address and other information)

Viridis Design Group  
1430 Monroe Avenue NW #210  
Grand Rapids, Michigan 49505

The Owner and Contractor agree as follows.

### **ADDITIONS AND DELETIONS:**

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The parties should complete A101®–2017, Exhibit A, Insurance and Bonds, contemporaneously with this Agreement. AIA Document A201®–2017, General Conditions of the Contract for Construction, is adopted in this document by reference. Do not use with other general conditions unless this document is modified.

## TABLE OF ARTICLES

1	THE CONTRACT DOCUMENTS
2	THE WORK OF THIS CONTRACT
3	DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION
4	CONTRACT SUM
5	PAYMENTS
6	DISPUTE RESOLUTION
7	TERMINATION OR SUSPENSION
8	MISCELLANEOUS PROVISIONS
9	ENUMERATION OF CONTRACT DOCUMENTS

## EXHIBIT A INSURANCE AND BONDS

### ARTICLE 1 THE CONTRACT DOCUMENTS

The Contract Documents consist of this Agreement, Conditions of the Contract (General, Supplementary, and other Conditions), Drawings, Specifications, Addenda issued prior to execution of this Agreement, other documents listed in this Agreement, and Modifications issued after execution of this Agreement, all of which form the Contract, and are as fully a part of the Contract as if attached to this Agreement or repeated herein. The Contract represents the entire and integrated agreement between the parties hereto and supersedes prior negotiations, representations, or agreements, either written or oral. An enumeration of the Contract Documents, other than a Modification, appears in Article 9.

### ARTICLE 2 THE WORK OF THIS CONTRACT

The Contractor shall fully execute the Work described in the Contract Documents, except as specifically indicated in the Contract Documents to be the responsibility of others.

### ARTICLE 3 DATE OF COMMENCEMENT AND SUBSTANTIAL COMPLETION

§ 3.1 The date of commencement of the Work shall be:

*(Check one of the following boxes.)*

- ☐ The date of this Agreement.
- ☐ A date set forth in a notice to proceed issued by the Owner.
- ☒ Established as follows:  
*(Insert a date or a means to determine the date of commencement of the Work.)*
- Upon approval by the Ottawa County Board of Commissioners April 11<sup>th</sup>, 2023

If a date of commencement of the Work is not selected, then the date of commencement shall be the date of this Agreement.

§ 3.2 The Contract Time shall be measured from the date of commencement of the Work.

#### § 3.3 Substantial Completion

§ 3.3.1 Subject to adjustments of the Contract Time as provided in the Contract Documents, the Contractor shall achieve Substantial Completion of the entire Work:

*(Check one of the following boxes and complete the necessary information.)*

[ ] Not later than ( ) calendar days from the date of commencement of the Work.

[X] By the following date: May 1, 2024

§ 3.3.2 Subject to adjustments of the Contract Time as provided in the Contract Documents, if portions of the Work are to be completed prior to Substantial Completion of the entire Work, the Contractor shall achieve Substantial Completion of such portions by the following dates:

**Portion of Work**

**Substantial Completion Date**

§ 3.3.3 If the Contractor fails to achieve Substantial Completion as provided in this Section 3.3, liquidated damages, if any, shall be assessed as set forth in Section 4.5.

**ARTICLE 4 CONTRACT SUM**

§ 4.1 The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be One Million, Six Hundred Sixty-Seven Thousand Dollars and Zero Cents (\$ 1,667,000.00 ), subject to additions and deductions as provided in the Contract Documents.

**§ 4.2 Alternates**

§ 4.2.1 Alternates, if any, included in the Contract Sum:

**Item**

**Price**

§ 4.2.2 Subject to the conditions noted below, the following alternates may be accepted by the Owner following execution of this Agreement. Upon acceptance, the Owner shall issue a Modification to this Agreement.  
(Insert below each alternate and the conditions that must be met for the Owner to accept the alternate.)

**Item**

**Price**

**Conditions for Acceptance**

§ 4.3 Allowances, if any, included in the Contract Sum:  
(Identify each allowance.)

**Item**

**Price**

**§ 4.4 Unit prices, if any:**

(Identify the item and state the unit price and quantity limitations, if any, to which the unit price will be applicable.)

**Item**

**Units and Limitations**

**Price per Unit (\$0.00)**

Unit prices as provided in the Bid Proposal  
Dated 2/10/2023

**§ 4.5 Liquidated damages, if any:**

(Insert terms and conditions for liquidated damages, if any.)

**§ 4.6 Other:**

(Insert provisions for bonus or other incentives, if any, that might result in a change to the Contract Sum.)



## ARTICLE 5 PAYMENTS

### § 5.1 Progress Payments

§ 5.1.1 Based upon Applications for Payment submitted to the Architect by the Contractor and Certificates for Payment issued by the Architect, the Owner shall make progress payments on account of the Contract Sum to the Contractor as provided below and elsewhere in the Contract Documents.

§ 5.1.2 The period covered by each Application for Payment shall be one calendar month ending on the last day of the month, or as follows:

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the 1st day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the 1st day of the following month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than 30 ( ) days after the Architect receives the Application for Payment.

*(Federal, state or local laws may require payment within a certain period of time.)*

§ 5.1.4 Each Application for Payment shall be based on the most recent schedule of values submitted by the Contractor in accordance with the Contract Documents. The schedule of values shall allocate the entire Contract Sum among the various portions of the Work. The schedule of values shall be prepared in such form, and supported by such data to substantiate its accuracy, as the Architect may require. This schedule of values shall be used as a basis for reviewing the Contractor's Applications for Payment.

§ 5.1.5 Applications for Payment shall show the percentage of completion of each portion of the Work as of the end of the period covered by the Application for Payment.

§ 5.1.6 In accordance with AIA Document A201™-2017, General Conditions of the Contract for Construction, and subject to other provisions of the Contract Documents, the amount of each progress payment shall be computed as follows:

§ 5.1.6.1 The amount of each progress payment shall first include:

- .1 That portion of the Contract Sum properly allocable to completed Work;
- .2 That portion of the Contract Sum properly allocable to materials and equipment delivered and suitably stored at the site for subsequent incorporation in the completed construction, or, if approved in advance by the Owner, suitably stored off the site at a location agreed upon in writing; and
- .3 That portion of Construction Change Directives that the Architect determines, in the Architect's professional judgment, to be reasonably justified.

§ 5.1.6.2 The amount of each progress payment shall then be reduced by:

- .1 The aggregate of any amounts previously paid by the Owner;
- .2 The amount, if any, for Work that remains uncorrected and for which the Architect has previously withheld a Certificate for Payment as provided in Article 9 of AIA Document A201-2017;
- .3 Any amount for which the Contractor does not intend to pay a Subcontractor or material supplier, unless the Work has been performed by others the Contractor intends to pay;
- .4 For Work performed or defects discovered since the last payment application, any amount for which the Architect may withhold payment, or nullify a Certificate of Payment in whole or in part, as provided in Article 9 of AIA Document A201-2017; and
- .5 Retainage withheld pursuant to Section 5.1.7.

### § 5.1.7 Retainage

§ 5.1.7.1 For each progress payment made prior to Substantial Completion of the Work, the Owner may withhold the following amount, as retainage, from the payment otherwise due:

*(Insert a percentage or amount to be withheld as retainage from each Application for Payment. The amount of retainage may be limited by governing law.)*

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

Init.



§ 5.1.7.1.1 The following items are not subject to retainage:  
(Insert any items not subject to the withholding of retainage, such as general conditions, insurance, etc.)

§ 5.1.7.2 Reduction or limitation of retainage, if any, shall be as follows:  
(If the retainage established in Section 5.1.7.1 is to be modified prior to Substantial Completion of the entire Work, including modifications for Substantial Completion of portions of the Work as provided in Section 3.3.2, insert provisions for such modifications.)

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

§ 5.1.7.3 Except as set forth in this Section 5.1.7.3, upon Substantial Completion of the Work, the Contractor may submit an Application for Payment that includes the retainage withheld from prior Applications for Payment pursuant to this Section 5.1.7. The Application for Payment submitted at Substantial Completion shall not include retainage as follows:  
(Insert any other conditions for release of retainage upon Substantial Completion.)

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

§ 5.1.8 If final completion of the Work is materially delayed through no fault of the Contractor, the Owner shall pay the Contractor any additional amounts in accordance with Article 9 of AIA Document A201–2017.

§ 5.1.9 Except with the Owner’s prior approval, the Contractor shall not make advance payments to suppliers for materials or equipment which have not been delivered and stored at the site.

## § 5.2 Final Payment

§ 5.2.1 Final payment, constituting the entire unpaid balance of the Contract Sum, shall be made by the Owner to the Contractor when

- .1 the Contractor has fully performed the Contract except for the Contractor’s responsibility to correct Work as provided in Article 12 of AIA Document A201–2017, and to satisfy other requirements, if any, which extend beyond final payment; and
- .2 a final Certificate for Payment has been issued by the Architect.

§ 5.2.2 The Owner’s final payment to the Contractor shall be made no later than 30 days after the issuance of the Architect’s final Certificate for Payment, or as follows:

## § 5.3 Interest

Payments due and unpaid under the Contract shall bear interest from the date payment is due at the rate stated below, or in the absence thereof, at the legal rate prevailing from time to time at the place where the Project is located.  
(Insert rate of interest agreed upon, if any.)

%

## ARTICLE 6 DISPUTE RESOLUTION

### § 6.1 Initial Decision Maker

The Architect will serve as the Initial Decision Maker pursuant to Article 15 of AIA Document A201–2017, unless the parties appoint below another individual, not a party to this Agreement, to serve as the Initial Decision Maker.  
(If the parties mutually agree, insert the name, address and other contact information of the Initial Decision Maker, if other than the Architect.)

## § 6.2 Binding Dispute Resolution

For any Claim subject to, but not resolved by, mediation pursuant to Article 15 of AIA Document A201–2017, the method of binding dispute resolution shall be as follows:

*(Check the appropriate box.)*

- ☒ [ X ] Arbitration pursuant to Section 15.4 of AIA Document A201–2017
- ☐ [ ] Litigation in a court of competent jurisdiction
- ☐ [ ] Other *(Specify)*

If the Owner and Contractor do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, Claims will be resolved by litigation in a court of competent jurisdiction.

## ARTICLE 7 TERMINATION OR SUSPENSION

§ 7.1 The Contract may be terminated by the Owner or the Contractor as provided in Article 14 of AIA Document A201–2017.

§ 7.1.1 If the Contract is terminated for the Owner’s convenience in accordance with Article 14 of AIA Document A201–2017, then the Owner shall pay the Contractor a termination fee as follows:

*(Insert the amount of, or method for determining, the fee, if any, payable to the Contractor following a termination for the Owner’s convenience.)*

§ 7.2 The Work may be suspended by the Owner as provided in Article 14 of AIA Document A201–2017.

## ARTICLE 8 MISCELLANEOUS PROVISIONS

§ 8.1 Where reference is made in this Agreement to a provision of AIA Document A201–2017 or another Contract Document, the reference refers to that provision as amended or supplemented by other provisions of the Contract Documents.

§ 8.2 The Owner’s representative:

*(Name, address, email address, and other information)*

Trevor Bosworth, Principal  
Viridis Design Group  
1430 Monroe Avenue NW #210  
Grand Rapids, Michigan 49505  
(616) 438-9841  
trevor@virdg.com

§ 8.3 The Contractor’s representative:

*(Name, address, email address, and other information)*

Mark Miedema, President  
APEX Contractors  
4101 27<sup>th</sup> Street  
Dorr, Michigan 49323  
(616) 896-8699  
apex.markm@yahoo.com

Init.

§ 8.4 Neither the Owner's nor the Contractor's representative shall be changed without ten days' prior notice to the other party.

#### § 8.5 Insurance and Bonds

§ 8.5.1 The Owner and the Contractor shall purchase and maintain insurance as set forth in AIA Document A101™-2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, Exhibit A, Insurance and Bonds, and elsewhere in the Contract Documents.

§ 8.5.2 The Contractor shall provide bonds as set forth in AIA Document A101™-2017 Exhibit A, and elsewhere in the Contract Documents.

§ 8.6 Notice in electronic format, pursuant to Article 1 of AIA Document A201-2017, may be given in accordance with AIA Document E203™-2013, Building Information Modeling and Digital Data Exhibit, if completed, or as otherwise set forth below:

*(If other than in accordance with AIA Document E203-2013, insert requirements for delivering notice in electronic format such as name, title, and email address of the recipient and whether and how the system will be required to generate a read receipt for the transmission.)*

§ 8.7 Other provisions:

### ARTICLE 9 ENUMERATION OF CONTRACT DOCUMENTS

§ 9.1 This Agreement is comprised of the following documents:

.1 AIA Document A101™-2017, Standard Form of Agreement Between Owner and Contractor  
*(Paragraphs deleted)*

.3 AIA Document A201™-2017, General Conditions of the Contract for Construction

.5 Drawings

Number	Title	Date
T1.0 - C5.0	Site	1/20/2023
E2.1 - E4.3	Electrical	1/20/2023
A0-1 - A9-1	Architectural	1/20/2023
M0-1 - M8-1	Mechanical	1/20/2023
P0-1 - P1-1E	Plumbing	1/20/2023
S0-1 - S3-4	Structural	1/20/2023

.6 Specifications

Section	Title	Date
DIVISION 00	PROCUREMENT AND CONTRACTING REQUIREMENTS	
000300	Advertisement	1/20/2023
001000	Instructions to Bidders	1/20/2023
003000	Bid Proposal	1/20/2023
005000	Agreement	1/20/2023
007000	General Conditions	1/20/2023
008000	Supplementary Conditions	1/20/2023
008600	List of Drawings	1/20/2023
009000	Addenda	1/20/2023
DIVISION 01	GENERAL REQUIREMENTS	
011000	Summary	1/20/2023
012200	Unit Prices	1/20/2023

Init.

012500	Contract Modification Procedures	1/20/2023
012900	Payment Procedures	1/20/2023
013100	Project Management and Coordination	1/20/2023
013200	Construction Progress Documentation	1/20/2023
013300	Submittal Procedures	1/20/2023
014000	Quality Requirements	1/20/2023
015000	Temporary Facilities and Controls	1/20/2023
016000	Product Requirements	1/20/2023
017300	Execution Requirements	1/20/2023
017700	Closeout Procedures	1/20/2023
<b>DIVISION 06</b>	<b>WOOD, PLASTICS, AND COMPOSITES</b>	
061000	Rough Carpentry	1/20/2023
061600	Sheathing	1/20/2023
062013	Exterior Finish Carpentry	1/20/2023
062023	Interior Finish Carpentry	1/20/2023
064013	Exterior Architectural Woodwork	1/20/2023
064023	Interior Architectural Woodwork	1/20/2023
<b>DIVISION 07</b>	<b>THERMAL AND MOISTURE PROTECTION</b>	
072119	Foamed-In-Place Insulation	1/20/2023
072500	Weather Barriers	1/20/2023
076100	Sheet Metal Roofing	1/20/2023
076200	Sheet Metal Flashing and Trim	1/20/2023
077253	Snow Guards	1/20/2023
<b>DIVISION 08</b>	<b>OPENINGS</b>	
081416	Flush Wood Doors	1/20/2023
<b>DIVISION 09</b>	<b>FINISHES</b>	
092900	Gypsum Board	1/20/2023
<b>DIVISION 10</b>	<b>SPECIALTIES</b>	
102800	Toilet, Bath, and Laundry Accessories	1/20/2023
104416	Fire Extinguishers	1/20/2023
<b>DIVISION 12</b>	<b>FURNISHINGS</b>	
129300	Site Furnishings	1/20/2023
<b>DIVISION 31</b>	<b>EARTHWORK</b>	
311000	Site Clearing	1/20/2023
312000	Earth Moving	1/20/2023
<b>DIVISION 33</b>	<b>UTILITIES</b>	
334300	Sanitary Sewers	1/20/2023
334400	Water Distribution Piping	1/20/2023

**.7 Addenda, if any:**

Number	Date	Pages
1	2/2/2023	
2	2/7/2023	
3	2/9/2023	

Portions of Addenda relating to bidding or proposal requirements are not part of the Contract Documents unless the bidding or proposal requirements are also enumerated in this Article 9.

Init.



- .8 Other Exhibits:  
(Check all boxes that apply and include appropriate information identifying the exhibit where required.)

☐ AIA Document E204™-2017, Sustainable Projects Exhibit, dated as indicated below:  
(Insert the date of the E204-2017 incorporated into this Agreement.)

☐ The Sustainability Plan:

Title	Date	Pages
-------	------	-------

☐ Supplementary and other Conditions of the Contract:

Document	Title	Date	Pages
----------	-------	------	-------

- .9 Other documents, if any, listed below:  
(List here any additional documents that are intended to form part of the Contract Documents. AIA Document A201™-2017 provides that the advertisement or invitation to bid, Instructions to Bidders, sample forms, the Contractor's bid or proposal, portions of Addenda relating to bidding or proposal requirements, and other information furnished by the Owner in anticipation of receiving bids or proposals, are not part of the Contract Documents unless enumerated in this Agreement. Any such documents should be listed here only if intended to be part of the Contract Documents.)

This Agreement entered into as of the day and year first written above.

\_\_\_\_\_  
OWNER (Signature)

Joe Moss County Board of Commissioners Chair  
(Printed name and title)

\_\_\_\_\_  
CONTRACTOR (Signature)

Mark Miedema President  
(Printed name and title)

\_\_\_\_\_  
OWNER (Signature)

Justin Roebuck County Cler/Register of Deeds  
(Printed name and title)

# **Additions and Deletions Report for**

## **AIA® Document A101® – 2017**

This Additions and Deletions Report, as defined on page 1 of the associated document, reproduces below all text the author has added to the standard form AIA document in order to complete it, as well as any text the author may have added to or deleted from the original AIA text. Added text is shown underlined. Deleted text is indicated with a horizontal line through the original AIA text.

Note: This Additions and Deletions Report is provided for information purposes only and is not incorporated into or constitute any part of the associated AIA document. This Additions and Deletions Report and its associated document were generated simultaneously by AIA software at 12:18:51 ET on 03/22/2023.

### **PAGE 1**

**AGREEMENT** made as of the Eleventh day of April in the year Two Thousand Twenty-Three

...

Ottawa County Parks & Recreation Commission  
12220 Fillmore Street  
West Olive, Michigan 49460

...

APEX Contractors, Inc.  
4101 27<sup>th</sup> Street  
Dorr, Michigan 49323

...

Ottawa Sands County Park, Phase 1 – Bid Package #2  
18153 North Shore Road  
Ferrysburg, Michigan 49456

...

Viridis Design Group  
1430 Monroe Avenue NW #210  
Grand Rapids, Michigan 49505

### **PAGE 2**

[ ☒ ] Established as follows:

...

Upon approval by the Ottawa County Board of Commissioners April 11<sup>th</sup>, 2023

### **PAGE 3**

[ ☒ ] By the following date: May 1, 2024

...

**§ 4.1** The Owner shall pay the Contractor the Contract Sum in current funds for the Contractor's performance of the Contract. The Contract Sum shall be One Million, Six Hundred Sixty-Seven Thousand Dollars and Zero Cents (\$ 1,667,000.00 ), subject to additions and deductions as provided in the Contract Documents.

...

Unit prices as provided in the Bid Proposal  
Dated 2/10/2023

PAGE 4

§ 5.1.3 Provided that an Application for Payment is received by the Architect not later than the 1st day of a month, the Owner shall make payment of the amount certified to the Contractor not later than the 1st day of the following month. If an Application for Payment is received by the Architect after the application date fixed above, payment of the amount certified shall be made by the Owner not later than 30 ( ) days after the Architect receives the Application for Payment.

...

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

PAGE 5

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

...

Per specification section 00800 Supplementary Conditions, Article 9.3.1.3

PAGE 6

[ ☒ ] Arbitration pursuant to Section 15.4 of AIA Document A201–2017

...

Trevor Bosworth, Principal  
Viridis Design Group  
1430 Monroe Avenue NW #210  
Grand Rapids, Michigan 49505  
(616) 438-9841  
trevor@virdg.com

...

Mark Miedema, President  
APEX Contractors  
4101 27<sup>th</sup> Street  
Dorr, Michigan 49323  
(616) 896-8699  
apex.markm@yahoo.com

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~~.2 — AIA Document A101™ 2017, Exhibit A, Insurance and Bonds~~

~~.4 — AIA Document E203™ 2013, Building Information Modeling and Digital Data Exhibit, dated as indicated below:  
(Insert the date of the E203-2013 incorporated into this Agreement.)~~

.

...

T1.0 - C5.0      Site  
E2.1 - E4.3      Electrical

1/20/2023  
1/20/2023

<u>A0-1 – A9-1</u>	<u>Architectural</u>	<u>1/20/2023</u>
<u>M0-1 – M8-1</u>	<u>Mechanical</u>	<u>1/20/2023</u>
<u>P0-1 – P1-1E</u>	<u>Plumbing</u>	<u>1/20/2023</u>
<u>S0-1 – S3-4</u>	<u>Structural</u>	<u>1/20/2023</u>

...

<b>Section</b>	<b>Title</b>	<b>Date</b>	<b>Pages</b>
<b><u>Section</u></b>	<b><u>Title</u></b>	<b><u>Date</u></b>	
<u>DIVISION 00</u>	<u>PROCUREMENT AND CONTRACTING REQUIREMENTS</u>		
<u>000300</u>	<u>Advertisement</u>	<u>1/20/2023</u>	
<u>001000</u>	<u>Instructions to Bidders</u>	<u>1/20/2023</u>	
<u>003000</u>	<u>Bid Proposal</u>	<u>1/20/2023</u>	
<u>005000</u>	<u>Agreement</u>	<u>1/20/2023</u>	
<u>007000</u>	<u>General Conditions</u>	<u>1/20/2023</u>	
<u>008000</u>	<u>Supplementary Conditions</u>	<u>1/20/2023</u>	
<u>008600</u>	<u>List of Drawings</u>	<u>1/20/2023</u>	
<u>009000</u>	<u>Addenda</u>	<u>1/20/2023</u>	
<u>DIVISION 01</u>	<u>GENERAL REQUIREMENTS</u>		
<u>011000</u>	<u>Summary</u>	<u>1/20/2023</u>	
<u>012200</u>	<u>Unit Prices</u>	<u>1/20/2023</u>	
<u>012500</u>	<u>Contract Modification Procedures</u>	<u>1/20/2023</u>	
<u>012900</u>	<u>Payment Procedures</u>	<u>1/20/2023</u>	
<u>013100</u>	<u>Project Management and Coordination</u>	<u>1/20/2023</u>	
<u>013200</u>	<u>Construction Progress Documentation</u>	<u>1/20/2023</u>	
<u>013300</u>	<u>Submittal Procedures</u>	<u>1/20/2023</u>	
<u>014000</u>	<u>Quality Requirements</u>	<u>1/20/2023</u>	
<u>015000</u>	<u>Temporary Facilities and Controls</u>	<u>1/20/2023</u>	
<u>016000</u>	<u>Product Requirements</u>	<u>1/20/2023</u>	
<u>017300</u>	<u>Execution Requirements</u>	<u>1/20/2023</u>	
<u>017700</u>	<u>Closeout Procedures</u>	<u>1/20/2023</u>	
<u>DIVISION 06</u>	<u>WOOD, PLASTICS, AND COMPOSITES</u>		
<u>061000</u>	<u>Rough Carpentry</u>	<u>1/20/2023</u>	
<u>061600</u>	<u>Sheathing</u>	<u>1/20/2023</u>	
<u>062013</u>	<u>Exterior Finish Carpentry</u>	<u>1/20/2023</u>	
<u>062023</u>	<u>Interior Finish Carpentry</u>	<u>1/20/2023</u>	
<u>064013</u>	<u>Exterior Architectural Woodwork</u>	<u>1/20/2023</u>	
<u>064023</u>	<u>Interior Architectural Woodwork</u>	<u>1/20/2023</u>	
<u>DIVISION 07</u>	<u>THERMAL AND MOISTURE PROTECTION</u>		
<u>072119</u>	<u>Foamed-In-Place Insulation</u>	<u>1/20/2023</u>	
<u>072500</u>	<u>Weather Barriers</u>	<u>1/20/2023</u>	
<u>076100</u>	<u>Sheet Metal Roofing</u>	<u>1/20/2023</u>	
<u>076200</u>	<u>Sheet Metal Flashing and Trim</u>	<u>1/20/2023</u>	
<u>077253</u>	<u>Snow Guards</u>	<u>1/20/2023</u>	
<u>DIVISION 08</u>	<u>OPENINGS</u>		
<u>081416</u>	<u>Flush Wood Doors</u>	<u>1/20/2023</u>	
<u>DIVISION 09</u>	<u>FINISHES</u>		
<u>092900</u>	<u>Gypsum Board</u>	<u>1/20/2023</u>	
<u>DIVISION 10</u>	<u>SPECIALTIES</u>		



<u>102800</u>	<u>Toilet, Bath, and Laundry Accessories</u>	<u>1/20/2023</u>
<u>104416</u>	<u>Fire Extinguishers</u>	<u>1/20/2023</u>
<u>DIVISION 12</u>	<u>FURNISHINGS</u>	
<u>129300</u>	<u>Site Furnishings</u>	<u>1/20/2023</u>
<u>DIVISION 31</u>	<u>EARTHWORK</u>	
<u>311000</u>	<u>Site Clearing</u>	<u>1/20/2023</u>
<u>312000</u>	<u>Earth Moving</u>	<u>1/20/2023</u>
<u>DIVISION 33</u>	<u>UTILITIES</u>	
<u>334300</u>	<u>Sanitary Sewers</u>	<u>1/20/2023</u>
<u>334400</u>	<u>Water Distribution Piping</u>	<u>1/20/2023</u>

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<u>1</u>	<u>2/2/2023</u>
<u>2</u>	<u>2/7/2023</u>
<u>3</u>	<u>2/9/2023</u>

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Joe Moss County Board of Commissioners Chair Mark Miedema President

...

OWNER (Signature)

Justin Roebuck County Cler/Register of Deeds

(Printed name and title)

## ***Certification of Document's Authenticity***

***AIA® Document D401™ – 2003***

I, \_\_\_\_\_, hereby certify, to the best of my knowledge, information and belief, that I created the attached final document simultaneously with its associated Additions and Deletions Report and this certification at 12:18:51 ET on 03/22/2023 under Order No. 2114418503 from AIA Contract Documents software and that in preparing the attached final document I made no changes to the original text of AIA® Document A101™ – 2017, Standard Form of Agreement Between Owner and Contractor where the basis of payment is a Stipulated Sum, other than those additions and deletions shown in the associated Additions and Deletions Report.

\_\_\_\_\_  
*(Signed)*

\_\_\_\_\_  
*(Title)*

\_\_\_\_\_  
*(Dated)*

## SECTION 003000 - BID PROPOSAL

TO: Ottawa County Parks & Recreation Commission  
12220 Fillmore Street  
West Olive, Michigan 49460

SUBJECT: Ottawa Sands County Park – Phase 1 Implementation – Bid Package #2

SUBMITTED BY: APEX Contractors, Inc hereinafter called Bidder.

1. The undersigned Bidder proposes and agrees, if this bid is accepted, to enter into an agreement with Owner in the form included in the Contract Documents to complete all Work as specified or indicated in the Contract Documents for the Contract Price and within the Contract Time indicated in this Bid and in accordance with the Contract Documents.
2. Bidder accepts all of the terms and conditions of the Instructions to Bidders, including without limitation those dealing with the disposition of Bid Security. This Bid will remain open for sixty (60) calendar days after the day of Bid opening. Bidder will sign the Agreement and submit the Contract Documents within fifteen (15) days after the date of Owner's Notice of Award.
3. In submitting its Bid, Bidder represents, as more fully set forth in the Agreement, that:
  - a. Bidder has examined copies of all the Bidding Documents and of the following Addenda receipt of which is hereby acknowledged:

Addendum No. <u>1</u>	Dated <u>2/2/23</u>
Addendum No. <u>2</u>	Dated <u>2/7/23</u>
Addendum No. <u>3</u>	Dated <u>2/9/23</u>
  - b. Bidder has familiarized itself with the nature and extent of the Contract Documents, Work, Site, locality, and all local conditions and Laws and Regulations that in any manner may affect cost, progress, performance or furnishing of the Work.
  - c. This Bid is based upon the materials, systems and equipment required by the proposed Contract Documents without exception.
  - d. Bidder has studied carefully all drawings of physical conditions as provided in paragraph 2.2 of the General Conditions, and accepts the determination set forth in the Supplementary Conditions of the extent the technical data contained in such reports and drawings upon which Bidder is entitled to rely.
  - e. Bidder has reviewed and checked all information and data shown or indicated on the Contract Documents with respect to existing Underground Facilities at or contiguous to the site and assumes responsibility for the accurate location of said Underground Facilities. No additional examinations, investigations, explorations, tests, reports or similar information or data in respect of said Underground Facilities are or will be required by Bidder in order to perform and furnish the Work at the Contract Price, within the Contract Time and in accordance with the other terms and conditions of the Contract Documents including specifically the provisions of the Supplementary Conditions.
  - f. Bidder has correlated the results of all such observations, examinations, investigations, explorations, tests, reports and studies with the terms and conditions of the Contract Documents.

- g. Bidder has given Landscape Architect written notice of all conflicts, errors, or discrepancies that it has discovered in the Contract Documents and the written resolution thereof by Landscape Architect is acceptable to Bidder.
  - h. This Bid is genuine and not made in the interest of or on behalf of any undisclosed person, firm or corporation and is not submitted in conformity with any agreement or rules of any group, association, organization or corporation; Bidder has not directly or indirectly induced or solicited any other Bidder to submit a false or sham Bid; Bidder has not solicited or induced any person, firm or corporation to refrain from bidding; and Bidder has not sought collusion to obtain for itself any advantage over any other Bidder or over Owner.
4. Bidder will furnish all labor, materials, tools, equipment and services required to construct and satisfactorily complete the Work, for the Lump Sum Bid stated below.

**TOTAL AMOUNT - BASE BID**

One million six hundred sixty seven thousand & 00/100 Dollars ( \$ 1,667,000.00 ).

NOTE: The amount shall be shown in both words and figures. In case of discrepancy, the amount shown in words will govern.

**UNIT PRICES:** The following unit prices will be used to adjust the Bid Sum for work that is added to or subtracted from the project beyond the scope indicated on the Drawings and Specifications or included in the allowances. Unit prices quoted shall include all associated work items required to complete the task specified. Unit prices must be reasonable and customary for the work specified. The successful bidder must be able to support and document the prices quoted as they relate to the quoted Bid Sum. **ALL UNIT PRICES MUST BE PROVIDED FOR THE BID SUM TO BE CONSIDERED VALID.** The unit prices shall include overhead and profit and will be the basis for adjusting the Bid Sum. Unit abbreviations are as follows; EA/ Each, CYD/ Cubic Yards, SYD/ Square Yards, SF/ Square Feet, FT/ Linear Feet, SFF/Square Feet of Face. Units for earthwork materials and pavements shall be measured compacted in place.

UNIT	DESCRIPTION	UNIT PRICE
CYD	Remove unsuitable soil materials and replace with MDOT Class II fill compacted in place.	\$ <u>24.00</u>
SFF	Place Boulder Retaining Wall per Detail 2 /Sheet C5.0	\$ <u>57.00</u>
SF	Place Chips and Fines Surfacing per Detail 1 /Sheet C5.0	\$ <u>3.25</u>
LF	Place Stone Seatwall per Detail 3 /Sheet C5.0	\$ <u>225.00</u>
EA	Place Stone Firepit per Specification Section 129300 – Site Furnishings	\$ <u>1500.00</u>
EA	Place Firewood Storage per Detail 4/Sheet 5.0	\$ <u>2600.00</u>

5. Bidder agrees that all Work will be substantially complete on or before November 1, 2023, with final completion on or before December 1, 2023.
6. The following documents are attached to and made a condition of this Bid:
- a. Bid Security in the form of a bidder's bond or cashier's check in amount of not less than five percent of this Bid.



7. The terms used in this Bid which are defined in the General Conditions of the Construction Contract included as part of the Contract Documents have the meanings assigned to them in the General Conditions.
8. Communications to Bidder concerning this Bid shall be addressed to the address indicated below.
9. Submitted on February 10, 2023.

BY: APEX Contractors, Inc

(Name of Bidder)

(SEAL)

BY:

(Signature)

Mark Miedema President

(Name & Title of Person Authorized to sign)

Business Address:

4101 27th Street

Dorr, MI 49323

Phone Number:

( 616 ) 896 - 8699

Email Address:

apex.markm@yahoo.com

***All information on this Bid shall be typed or printed in ink.***

END OF BID PROPOSAL




**Ottawa County Parks &  
Recreation Commission**

12220 Fillmore  
West Olive, Michigan 49460

**Proposal Tabulation**  
**Ottawa Sands - Tree Houses**  
**February 10, 2023, 11:00 am**

	COMPANY (BIDDER)	Bid Bond	Addendums Received	BASE BID	COMMENTS
1	Apex Contractors, Inc.	X	X	\$1,667,000.00	Current budget is \$1,276,611
2	Pushaw Builders, LLC	X	X	\$1,747,738.49	
3					
4					
5					
6					
7					
8					
9					
10					

# Action Request

	<b>Committee:</b> Board of Commissioners
	<b>Meeting Date:</b> 04/11/2023
	<b>Requesting Department:</b> Sheriff's Office
	<b>Submitted By:</b> Steve Kempker
	<b>Agenda Item:</b> Crisis Aid International Program

## Suggested Motion:

To approve the request from the Sheriff's Office to allow Crisis Aid International to occupy the designated office space at the Fillmore Complex.

## Summary of Request:

CAP is a revolutionary new collaborative initiative that focuses on reaching children at risk for sex trafficking or other forms of child sexual abuse. CAP provides advocacy, resources, and support to children and families identified in internet/electronics-related crimes against children and human trafficking investigations. CAP provides tools such as assistance accessing Internet Safety Education (ISE) programs to help parents of children engaged in high-risk sexual activities online, activities that leave them vulnerable to trafficking or other forms of sexual abuse.

CAP integrates individual and familial support with the education of parents, first responders, seasoned and newly assigned crimes against children detectives, human trafficking investigators, educators, and key community entities with ties to our most at-risk populations. CAP is set up to provide support to help prevent the child from falling prey to further victimization (leading to future trafficking or exploitation).

CAP Provides Support to:

1. Help families address any potential lack of resources.
2. Assists families with accessing tools to address high-risk behaviors in youth when appropriate such as Internet Safety Education (ISE) tools.
3. Connects families to community support resource referrals services such as individual and family counseling.
4. Works with Law Enforcement.

See attachment for complete overview of Crisis Aid International.

Sheriff's Office and Crisis Aid would like to occupy the a small lobby space no longer used that is attached to the Sheriff's Office. There would be no cost for supplies, furniture etc, this will all be supplied Crisis Aid International.

A MOU will also be signed between Crisis Aid International and the Sheriff's Office, copy of MOU is attached.

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
--------------------	---------------------------	---------------------	------------------------------	-----------------------------	---

If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☐ Mandated ☐ Non-Mandated ☒ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 4: To Continually Improve the County's Organization and Services.

**Objective:**

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

**Committee/Governing/Advisory Board Approval Date:** 04/04/2023 Planning and Policy

# OTTAWA COUNTY SHERIFF'S OFFICE

## Memorandum of Understanding

### 1. Parties

This **Ottawa County Sheriff's Office Memorandum of Understanding** is made and entered into as of the Effective Date, as defined herein, by **Ottawa County Sheriff's Office** and **CRISIS AID INTERNATIONAL (CAI)**.

### 2. Purpose

The purpose of this Memorandum is to define the responsibility of **CAI**. **CAI** agrees to provide victim and referral services to victims and their families identified through the **Ottawa County Sheriff's Office**, participate in community education and outreach efforts when feasible.

### 3. Liability

It is understood and agreed that this Memorandum is entered into solely for the parties hereto and gives no right to any other party. Each party agrees to be solely responsible and assume liability for its own actions and omissions and those of its employees for any incident arising out of or in connection with this agreement, to the fullest extent required by law. All liability for salaries, wages, and any other compensation of **CAI** employees shall be that of **CAI**. **CAI** is providing these services to the **Ottawa County Sheriff's Office** as part of its charitable mission.

### 4. Confidentiality

Any information pertaining to investigations conducted by **Ottawa County Sheriff's Office** will be held in strict confidence. This information will only be shared with the requesting agency, local or federal prosecution agencies or participating agencies that are allowed by law.

### 5. Reporting Statistics

**CAI** upon request will agree to submit monthly statistical data directly related to **Ottawa County Sheriff's Office** by the 10<sup>th</sup> of the month, for the prior month, to the respective supervisor.

### 6. Media Relations

Media release information involving joint operations will be coordinated and made in conjunction with all participating Agencies. When multiple jurisdictions are involved, one unilateral press release may be used with prior approval from all participants. It is recommended that a reference to the **Ottawa County Sheriff's Office** be made in any multi-jurisdictional releases. These releases shall not include information regarding specific investigative techniques, undercover identities, or victim information.



## **7. Review and Revisions**

This agreement is subject to review or revision at the request of either party, when advance written notice is provided. Upon receipt of written notice, both parties agree to strive to reach a mutually beneficial agreement.

## **8. Duration, Modification and termination**

This agreement constitutes the complete expression of the parties' understanding. All oral or past written expressions are merged herein. This agreement shall be binding and effective on the date that the last authorization signature is affected. Either party may terminate this agreement by providing written notice of the intent to terminate. Such termination is effective upon receipt of notice.

**Ottawa County Sheriff's Office**

\_\_\_\_\_

**DATE**\_\_\_\_\_

(Steven Kempker)

(Sheriff, Ottawa County)

**CRISIS AID INTERNATIONAL**

\_\_\_\_\_

**DATE**\_\_\_\_\_

**PAT BRADLEY**

**CEO CRISIS AID INTERNATIONAL**



# CAP: Children's Anti-Exploitation Partnership Program



In **82%** of online sex crimes against minors, the offender used the victim's social networking site to gain information about the victim's likes and dislikes. ”

— The Demand Project

#### For more information contact:

**Cindy Malott**

**314-714-8229**

**[cmalott@crisisaid.org](mailto:cmalott@crisisaid.org)**

**Sgt. Adam Kavanaugh (Ret.)**

**314-448-8350**

**[akavanaugh@crisisaid.org](mailto:akavanaugh@crisisaid.org)**

## CAP Program Description:

**The Children's Anti-Exploitation Partnership (CAP) program provides advocacy, resources and mentoring support to children, youth and their families** who are at risk for or have experienced child sexual exploitation or sex trafficking. CAP was created to address gaps in prevention and early intervention to young victims (or those at high risk) and their families as related to on-line exploitation and sex trafficking, CAP identified the correlation between child engagement in high risk Internet activities, child sexual exploitation, child sexual abuse and sex trafficking.

**CAP provides tools such as assistance accessing Internet Safety Education (ISE) programs to help parents** of younger children and teens (with direct mentoring support for teens and youth) to **interrupt cycles of abuse** and/or reduce high risk activities that leave them vulnerable to trafficking or other forms of sexual abuse. The CAP advocate mentoring program focuses on strategic motivational interviewing, rapport building and education. The over-arching goal is to increase understanding of healthy boundaries and critical thinking skills as well as healthy coping and de-escalation skills.

What makes CAP unique is the deliberate ongoing rapport building and mentoring between CAP advocates, victims, their families and other members of the youth's support team.

In order to make a full impact in our community CAP not only responds and provides intervention to victims and high risk youth but provides comprehensive training to key community members.

CAP's in-depth training program educates law enforcement, educators, first responders, family services, medical professionals, court personnel and the community on how to identify risk factors based on low to high risk, effective communication skills and how to refer into the CAP program





## CAP PROGRAM GOALS

- Crisis Intervention / Criminal Justice Advocacy Transitioning to: Ongoing Emotional Mentoring and Survivor Support.
- Education: Safety Planning, Impact of Trauma, Healthy Relationships and Accessing Internet Safety Education (ISE) Tools.
- Connection to Key Identified Resources.
- Increase the Comfort Level of Youth in Social/Children's/ Victim Services and Law Enforcement in a Safe Trauma Informed Environment.



## MENTORING FOCUS:

- Develop critical thinking skills around choices and decision making.
- Increase self-esteem and concept of self-worth.
- Build knowledge of healthy boundaries in relationships.
- Learn positive coping and de-escalation skills.
- Mitigate engagement of vulnerable youth in high risk online sexual activities.



Crisis Aid International Accreditations







# CAP: Children's Anti-Exploitation Partnership Program

## The Need for CAP

Based on statistics, 20% of female children experiencing Child Sexual Abuse (CSA) in the United States, and **highest estimate 60%** (based on large scale controlled studies and resources referenced below), **will be re-victimized.**

That means that statistically 355 of the 592 youth enrolled in CAP last year will experience child sexual victimization, such as child sex trafficking, without CAP intervention or similar services

**WITH CAP intervention** (based on 2020 outcome success) **326 of these youth will NOT be re-victimized or trafficked.**

Using the **highest estimates** for child re-victimization **CAP WILL PREVENT THE ABUSE OF 355 OF THE 592 CAP ENROLLED YOUTH.**



## Supportive Research

- More than 90% of children who are commercially sexually exploited have been sexually abused in the past.
- It is estimated that 76% of transactions for sex with underage girls are initiated online.

— National Institute of Justice

- National Institute of Health studies have concluded that those who suffer an episode of CSA perform more risky sexual behaviors and are more likely to experience further episodes of sexual victimization during adolescence and early youth.

1 in 5 girls and 1 in 20 boys are victims of child sexual abuse

— National Center for Victims of Crime

- A Bureau of Justice Statistics report shows that children who had an experience of rape or attempted rape in their adolescent years were 13.7 times more likely to experience rape or attempted rape in their first year of college.
- Studies have reported that female victims of CSA are three to five times more likely to suffer further sexual assault than those who have not suffered CSA (Pereda et al., 2016; Godbout et al., 2019).
- Sexual victimization in childhood or adolescence increases the likelihood of sexual victimization in adulthood between 2 and 13.7 times.

— National Sexual Violence Resource Center

Increased Victimization Rates for Children with Previous CSA







# CAP: Children's Anti-Exploitation Partnership Program

## WHAT IS CAP?

CAP is a revolutionary new collaborative initiative that focuses on reaching children at risk for sex trafficking or other forms of child sexual abuse. CAP provides advocacy, resources and support to children and families identified in Internet/electronics-related crimes against children and human trafficking investigations. CAP provides tools such as assistance accessing Internet Safety Education (ISE) programs to help parents of children engaged in high risk sexual activities on-line, activities that leave them vulnerable to trafficking or other forms of sexual abuse.

## HOW CAP WORKS COLLABORATIVELY

CAP integrates individual and familial support with the education of parents, first responders, seasoned and newly assigned crimes against children detectives, human trafficking investigators, educators and key community entities with ties to our most at-risk populations. CAP is set up to provide support to help prevent the child falling prey to further victimization, leading to future trafficking or exploitation.



## CAP Provides Support To:

1. Help families address any potential lack of resources.
2. Assist families with accessing tools to address high risk behaviors in youth when appropriate such as Internet Safety Education (ISE) tools.
3. Connect families to community support resource referrals services such as individual and family counseling.

“ With easy access to pornography, we are seeing more and more sexual behavior from children at younger ages. ”

— National Center for Missing and Exploited Children



**What makes CAP unique is the deliberate ongoing rapport building and mentoring between CAP advocates, victims, their families, responding professionals and or members of the child's support network.** CAP intersects advocacy in the form of emotional support and connecting victims to community resources. The law enforcement piece comes in where the investigating detective maintains contact with the victim and family throughout the criminal justice process in more relaxed and supportive interactions when spending time in the trauma informed environment. This builds trust and increases the comfort level of the victim, encouraging open and honest dialogue not only about the reported crime but other safety issues for the victim.

## **STRENGTHENING THE FRONT LINE**

Law Enforcement, attorneys, judges, medical professionals and social services create the front line of defense in the sex trafficking and child sexual exploitation. Our expert training brings a wealth of knowledge and experience in training entities to recognize and build cases to end this crime. We are committed to opening eyes and empowering our front lines responders to be the protectors they were intended to be.





## FOR WHOM IS CAP TRAINING RECOMMENDED?

CAP training is recommended for victim services, law enforcement, social services, school counselors, medical professionals and those working with at-risk youth. This program is designed to be a collaborative model, ensuring a holistic approach between law enforcement, advocates and other first responding professionals from an MDT perspective to better serve the victim. CAP training will provide the participant with valuable tools and information on how to identify and work with at-risk populations from sexual exploitation to sex trafficking, strategies to address child engagement in high risk on-line sexual activity, impact of pornography on youth, investigations, interacting with the child victim, effective communication with children about online risks, trauma impact, collaborative response, and working with family units.

**For more information on CAP training or to request training, contact:**

**[CAP@crisisaid.org](mailto:CAP@crisisaid.org)**

**Cindy Malott**  
**314-714-8229**  
**[cmalott@crisisaid.org](mailto:cmalott@crisisaid.org)**

**Sgt. Adam Kavanaugh (Ret.)**  
**314-448-8350**  
**[akavanaugh@crisisaid.com](mailto:akavanaugh@crisisaid.com)**





## RESOURCES FOR PARENTS

### CRISIS AID INTERNATIONAL

Resources, Advocacy, and Support

Email: [cmalott@crisisaid.org](mailto:cmalott@crisisaid.org)

Call or Text: 314.714.8229

### MICHIGAN INTERNET CRIMES AGAINST CHILDREN TASK FORCE

[michiganicac.com](http://michiganicac.com)

Resources, training and tips for talking to your children, downloadable resources and helpful advice for families and caregivers

### PARENTS LEAD [parentslead.org](http://parentslead.org)

Evidence-based prevention program providing parents and caregivers with tools and resources to create a safe environment for their children.

### NCMEC [missingkids.org](http://missingkids.org)

National Center for Missing and Exploited Children

### COMMON SENSE MEDIA

[commonsensemedia.org](http://commonsensemedia.org)

Reviews and age ratings – best movies, books, apps and games for kids

### NETSMARTZ [netsmartz.org](http://netsmartz.org)

From cyberbullying to social media to sexting, staying safe online

### IKEEPSAFE [ikeepSAFE.org](http://ikeepSAFE.org)

Building healthy and ethical digital citizens



[ussafe.org](http://ussafe.org)



**TIP:** Reiterate to your children that they are not being punished; their safety is the reason for new rules.

To help prevent sexting, set rules for Internet and cell phone use with your child. Discuss the consequences for breaking these rules. Continue to keep the lines of communication open with your child so that they are not afraid to talk about sexting with you.

### Discussion Points for Parents:

- Discuss the consequences of taking, sending, or forwarding a sexual picture. You can get kicked off of sports teams, face humiliation, lose educational opportunities, or face an investigation—possibly being charged with pornography.
- Never take photos of yourself that you wouldn't want everyone – your classmates, teachers, family, friends, and employer – to see.
- Before hitting Send, remember that you can't control where an image may travel.
- If you forward a sexual image of someone, you are violating trust and exposing them to harm, and could possibly be facing legal consequences if an investigation occurs.
- If anyone pressures you to send a sexual photo, don't give in; talk to an adult you trust. Anyone who tries to get you to do something you're not comfortable with is not trustworthy.

— ParentsLead.org



Crisis Aid International Accreditations

# CAP

Children's  
Anti-exploitation  
Partnership  
Program  
MICHIGAN



Addressing parent concerns about  
online safety for their children



“ WHY DID THIS HAPPEN?

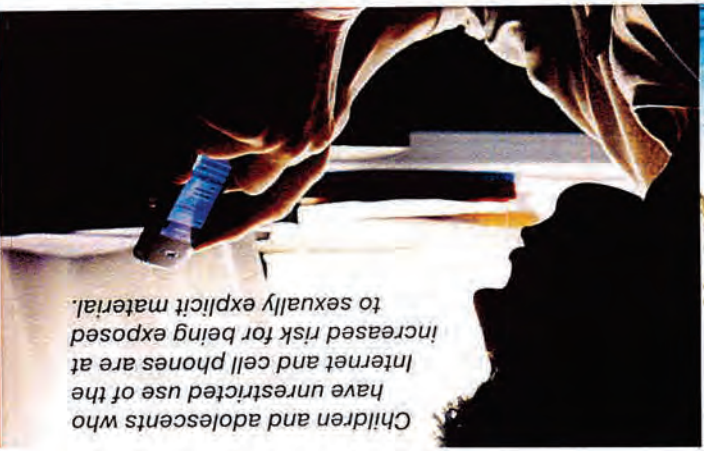
IS THERE SOMETHING I CAN DO TO  
PROTECT MY CHILD?

IS HELP AVAILABLE? ”

WHERE  
DO I  
START?







*Children and adolescents who have unrestricted use of the Internet and cell phones are at increased risk for being exposed to sexually explicit material.*

## WHAT IS ONLINE CHILD EXPLOITATION?

Technology-facilitated child sexual exploitation, including possession, distribution and creation of child pornography, as well as attempts by individuals to lure and travel to meet children for sexual encounters.

The most effective tool parents and educators have to combat these threats is open and ongoing communication. Please start a conversation with your children today about the immediate dangers and long-term consequences of their online behavior.

**Only My Child?** JAMA Pediatrics, analyzed 39 studies with about 10,300 young men and women under age 18. It found that sexting has become increasingly more common in recent years. **According to Gaurdchild nearly 40% of teens in the U.S. have engaged in sexting.**

## TIPS FROM THE AMERICAN ACADEMY OF PEDIATRICS

**Keep up with technology.** Advise parents to become familiar with popular social networking websites. **Enable privacy features.** Instruct parents to install parental controls on their child's computer. **Check up on your children.** Parents should let children know they are aware of their online presence and will be keeping an eye on them. They should periodically check a child's chat logs, messages, e-mails, and social networking profiles for inappropriate content, friends, messages. **Limit time spent online.** Explain to parents that they should limit their child's Internet and cell phone access.

**TIP:** When talking with your young children about Internet dangers explain: text, photos and videos should NEVER involve no clothing or only underwear.



## WHAT IS SEXTING?

**Sexting** (or "sex texting") is sending or getting sexually explicit or suggestive images, messages, or videos on a smartphone or through the Internet. Sexting includes sending: nude or nearly nude photos or videos.

## WHY DO CHILDREN SEXT?

Some studies indicate that many teens, tweens and even younger children sext because they are pressured either by peers or boy/friends/girl/friends. However even young children can be targeted by online predators or even people we believe to be trusted family or friends. Children's brain development affects their judgment and can impact their ability to understand the dangers and long-term consequences of sexting. Some children describe feeling that sexting is "safe sex" with no risks and that they have a certain level of anonymity online.



**Contact Crisis Aid today**

Email: [cmalott@crisisaid.org](mailto:cmalott@crisisaid.org)

[ussafe.org](http://ussafe.org)



**TIP:** If you believe your child is being targeted online, do NOT confront the person or close account or app. Take a photo with a DIFFERENT DEVICE and document the username/ time stamp (do NOT screenshot it) and contact law enforcement right away.





# Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Administration

**Submitted By:** John Gibbs

**Agenda Item:** Board Resolutions Policy

## Suggested Motion:

To rescind the Board Resolutions Policy established by the prior Board which limited the Board's ability to speak on important issues.

## Summary of Request:

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☐ Mandated ☐ Non-Mandated ☒ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

**Objective:**

**Administration:**  ☒ Recommended ☐ Not Recommended ☐ Without Recommendation

County Administrator:

**Committee/Governing/Advisory Board Approval Date:** 04/04/2023 Planning & Policy Committee



# Ottawa County

## Board Resolutions Policy

### **I. Policy**

The Ottawa County Board of Commissioners exercises limited governmental power. As a result, the Board may only entertain substantive resolutions that pertain to the specific administrative or legislative authority conferred to it by state statute. Any proposed resolution, motion or ordinance that does not pertain to the Board's statutory authority is out of order.

The only exception to this policy is honorary resolutions that recognize extraordinary community or county service of particular individuals, officers or employees.

### **II. Statutory References**

MCL 46.11 generally defines the subjects over which the Board may take action at a meeting. In *Crain v. Gibson*, 250 Mich App 792 (1977) and in *School District No. 9, Pittsfield Township v. Board of Supervisors of Washtenaw County*, 341 Mich 388 (1954), the Michigan appellate courts interpreted the State Constitution and MCL 46.11 to require a Board to act exclusively through board resolutions, including motions and ordinances, at a publicly noticed open meeting and pursuant to a specific statutory delegation of power.

### **III. County Legislative or Historical References**

Board of Commissioners Resolution Number and Policy Adoption Date: B/C 21-169; July 27, 2021

Board of Commissioners Review Date and Resolution Number:

Name and Date of Last Committee Review: Planning & Policy Committee; July 20, 2021

Last Review by Internal Policy Review Team:


#### **IV. Procedure**

To ensure compliance with this policy, proposed resolutions should be presented to the Chairperson, Administrator and to Corporation Counsel for review prior to presentation to the Board at a noticed open meeting.

#### **V. Review Period**

The Internal Policy Review Team will review this Policy at least once every two years, and will make recommendations for changes to the Planning & Policy Committee.

## Action Request

	<b>Committee:</b> Board of Commissioners
	<b>Meeting Date:</b> 04/11/2023
	<b>Requesting Department:</b> Fiscal Services
	<b>Submitted By:</b> Karen Karasinski
	<b>Agenda Item:</b> Accounts Payable for February 27, 2023 through March 24, 2023.

### Suggested Motion:

To approve the general claims in the amount of \$19,613,366.78 as presented by the summary report for February 27, 2023 through March 24, 2023.

### Summary of Request:

Approve vendor payments in accordance with the Ottawa County Purchasing Policy.

### Financial Information:

Total Cost: \$19,613,366.78	General Fund Cost:	Included in Budget:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☒ Mandated ☐ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 1: To Maintain and Improve the Strong Financial Position of the County.

**Objective:** Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.

**Administration:**  ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



## Total CHECKS | EFTs | WIRES



Dates: February 27, 2023  
to March 24, 2023

I hereby certify that to the best of my knowledge the List of Audit Claims, a summary of which is attached, constitutes all claims received and audited for payment. The amount of claims to be approved totals:

\$19,613,366.78

2,592 INVOICES

19,613,366.78

Karen Karasinski

Fiscal Services Director

3-23-23


Date

We hereby certify that the Board of Commissioners has approved  
the claims on Tuesday, April 11, 2023

Joe Moss, Chairperson  
Board of Commissioners

Justin Roebuck  
Clerk/Register of Deeds

## Total CHECKS | EFTs | WIRES

	Dates: February 27, 2023
	to March 24, 2023
	Total of all funds: \$19,613,366.78

0000	TREASURY FUND	\$14,105.58
1010	GENERAL FUND	\$5,443,224.40
1060	GENERAL FUND CELL TOWERS	\$0.00
1070	GENERAL FUND BOARD INITIATIVES	\$46,964.77
2081	PARKS & RECREATION	\$53,491.00
2160	FRIEND OF THE COURT	\$10,067.86
2180	OTHER GOVERNMENTAL GRANTS	\$174,059.66
2210	HEALTH FUND	\$77,143.05
2220	MENTAL HEALTH	\$2,660,634.64
2221	COMMUNITY MENTAL HEALTH MILLAGE	\$137,000.58
2225	SUBSTANCE USE DISORDER	\$212,984.77
2271	GENERAL SOLID WASTE CLEAN-UP	\$0.00
2272	LANDFILL TIPPING FEES	\$19,509.07
2340	FARMLAND PRESERVATION	\$131.33
2444	GENERAL FUND INFRASTRUCTURE	\$0.00
2550	HOMESTEAD PROPERTY TAX	\$0.00
2560	REGISTER OF DEEDS TECHNOLOGY	\$7,423.44
2570	GENERAL FUND STABILIZATION	\$0.00
2600	OFFICE OF PUBLIC DEFENDER	\$36,076.43
2602	WEMET (SEPARATE ENTITY)	\$23,786.01
2620	FEDERAL FOREITURE	\$0.00
2630	SHERIFF GRANTS & CONTRACTS	\$68,822.33
2631	CONCEALED PISTOL LICENSING	\$1,780.04
2860	AMERICAN RESCUE PLAN ACT	\$3,750,000.00
2901	DEPT OF HEALTH & HUMAN SERVICES	\$4,166.67
2920	CHILD CARE FUND	\$66,264.90
2970	GENERAL FUND DB/DC CONVERSION	\$0.00



## Total CHECKS | EFTs | WIRES



Dates: February 27, 2023

to March 24, 2023

Total of all funds: \$19,613,366.78

3010	DEBT SERVICE	\$0.00
3690	OCBA-DEBT SERVICE FUND	\$0.00
4020	CAPITAL IMPROVEMENT	\$303,641.32
4690	BUILDING AUTHORITY CAPITAL IMPROVEMENT	\$1,800,427.24
5160	DELINQUENT TAX FUND	\$2,032.88
5360	LAND BANK AUTHORITY	\$125.00
6360	INNOVATION & TECHNOLOGY	\$139,735.03
6450	DUPLICATING	\$13,578.00
6550	TELECOMMUNICATIONS	\$69,433.10
6641	EQUIPMENT POOL	\$99,215.29
6770	PROTECTED SELF-FUNDED INSURANCE	\$5,696.65
6771	EMPLOYEE BENEFITS	\$1,004,472.87
6772	PROTECTED SELF-FUNDED UNEMPL INS.	\$1,238.70
6775	LONG-TERM DISABILITY INSURANCE	\$9,321.24
6780	OTTAWA CNTY-INSURANCE AUTHORITY	\$0.00
6810	RETIREMENT BENEFITS	\$1,428,081.24
7010	TRUST & AGENCY	\$1,549,127.94
7015	JUVENILE COURT	\$7,789.11
7040	IMPREST PAYROLL	\$216,381.22
7210	LIBRARY PENAL FINE	\$0.00
7360	OPEB TRUST	\$41,712.70
8010	DRAINS (Component Unit)	\$101,986.11
8011	DRAINS-CAPITAL (Component Unit)	\$0.00
8020	DRAINS-REVOLVING (Component Unit)	\$0.00
8510	DRAINS-DEBT SERVICE (Component Unit)	\$0.00
8725	INLAND LAKE IMPROVEMENT	\$0.00
8800	BROWNFIELD REDEVELOPMENT AUTHORITY (Component Unit)	\$11,734.61

# Action Request

Electronic Submission – Contract # 1893



<b>Committee:</b> BOARD OF COMMISSIONERS
<b>Meeting Date:</b> 4/11/2023
<b>Vendor/3<sup>rd</sup> Party:</b> HOLLAND LITHO
<b>Requesting Department:</b> ADMINISTRATOR
<b>Submitted By:</b> SHANNON FELGNER
<b>Agenda Item:</b> COUNTY NEWSLETTER MAILING

## Suggested Motion:

To approve and forward to the Board of Commissioners the contract with Holland Litho for the printing and mail preparation of the Ottawa County Newsletter for the next four editions at the approximate cost of \$119,305.56

## Summary of Request:

The Countywide Newsletter is an eight-page document that is mailed to county residents two times per year (Summer and Winter). The contract with Holland Litho ensures a fixed price for two issues and attempts to stabilize the budget. A price change may be negotiated on the third print per the request of Holland Litho and will be limited to the commodity price index of pulp, paper, and allied products. The County is not committed to printing if it rejects a price adjustment. Furthermore, this agreement does not bind us to printing or mailing the newsletter or to any other expenditure. If the Board opted in the future not to continue producing and mailing the newsletter, that is absolutely an option. Previously, we sent each edition of the newsletter out for printing quotes. This agreement will reduce that burden while maintaining good governance in procurement. Pricing in this agreement is as follows:

Summer 2023: \$29,826

Winter 2023: \$29,826

Summer 2024: \$29,826 (conditional; may renegotiate due to supply cost)

Winter 2023: \$29,826 (may not exceed Summer 2024 cost)

Below are the most recent newsletter costs, which have been trending up:

Winter 2021: \$22,800

Summer 2022: \$26,900 (+18% !!!)

Winter 2022: \$27,850 (+3.5%)

In the past, the content for the newsletter was determined through a workgroup made up of the Communications Manager, the Board Chair, and three Commissioners. Communications would also reach out for content ideas to Department Heads and Elected Officials. The workgroup would brainstorm and list all the topics, briefly discuss each topic then finalize the list. Communications would write or solicit articles and photos, prepare the drafts and share the drafts with the workgroup and County Administrator for approval. The final files would be sent to the printer. From there, it was about a four-week process before the publication hit mailboxes. The process, content, etc. is up for discussion and is not impacted by this printing agreement to the Board for approval.

Sample topics from past editions:

County Commissioners Contact information (in every edition)

ARPA

Walk for Warmth

Sustainability Centers

Parks Winter Operations

School Resource Officers

PACE Economic Development Tool

Employment Opportunities

Story Walks

Recovery Court

Smart 911

Farmland Protection



Groundwater

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**Financial Information:**

Total Cost: \$119,305.56	General Fund Cost: \$119,305.56	Included in Budget: Yes
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If not included in Budget, recommended funding source:

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**Action is Related to an Activity Which Is: Non-Mandated**


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**Action is Related to Strategic Plan:**

Goal 3: To Maintain and Enhance Communication with Citizens, Employees, and Other Stakeholders.

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**Administration:**

Recommended by County Administrator:  3/29/2023 11:32:41 AM

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Committee/Governing/Advisory Board Approval Date: FINANCE AND ADMINISTRATION: 4/4/2023

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## OTTAWA COUNTY CONTRACT FOR PRINTING SERVICES

This AGREEMENT is made and hereby effective on the 11<sup>TH</sup> day of April 2023, by and between the County of Ottawa, a municipality in the State of Michigan, (hereinafter, the "County") acting by and through its duly elected Board of Commissioners, (hereinafter the "Board"), and Holland Litho Printing Services (hereinafter, "Contractor"), with a principal place of business at 10972 Chicago Dr., Zeeland, MI 49464.

### IT IS HEREBY AGREED AS FOLLOWS:

1. **Scope of Work:** Contractor agrees to provide the "Services" which as detailed in Exhibit A – RFP 23-20 Printing Services for Mailers. It shall be the responsibility of the Contractor to employ and assign to the project adequate personnel and equipment required to undertake and complete the work in a diligent, timely and orderly manner.
2. **Compensation:** In consideration for the services to be performed by the Contractor, the County agrees to pay Contractor the compensation set forth on Exhibit B – Vendor Response to RFP 23-20, at pricing fixed for two consecutive issues. Pricing for subsequent issues shall be negotiated and agreed upon 30 days prior to commencement. Payment to the Contractor for services will be under the County's terms of Net 30.
3. **Contract Documents:** The following documents are the entire agreement between the Contractor and the County. The agreement includes the following documents listed below, which are incorporated herein by reference and are deemed to be part of this contract as if set forth in full:
  - a) This Contract (including attached Exhibits A and B)
  - b) All Provisions required by law to be inserted in this contract whether actually inserted or not.
4. **Performance**
  - a) Contractor shall perform the work as required by and in accordance with the time schedule for project completion as mutually agreed upon with the County Administrators Office and the Contractor. Any changes to the schedule should be documented in writing and be agreed to by both the vendor and the Administrator's Project Manager.
  - b) Failure to complete services as required shall constitute breach of this Contract.
  - c) Contractor shall have five (5) calendar days to cure a breach of this Contract (the "Cure Period"). Failure to cure a breach of this Contract within said Cure Period shall allow the County to, without further notice to the Contractor, declare this Contract terminated and proceed with the replacement of the Contractor and the County shall be entitled to all remedies available to it at law or in equity.

5. Terms of Contract: The contract shall commence when signed by both parties and unless terminated earlier in accordance with the terms of this Contract, this Contract period will cover a period of two (2) years. Upon mutual agreement, the option to renew for two (2) separate 12-month terms shall be at the discretion of the County and the Contractor.

This contract may be terminated prior to completion of the Services at the option of either party, upon delivery of written notice by the terminating party to the other party.

6. Expenses: Contractor shall be responsible for all the Contractor's expenses incurred while performing services under this Contract. This includes license fees, fuel and fleet maintenance, insurance premiums, telephone and all salary/payroll expenses, and other compensation paid to employees or contract personnel that the Contractor hires to complete the work under this Contract.
7. Employees: The Contractor and all Contractor' employees, while on County premises, shall carry proper identification. Examples of proper identification are State issued Driver's License or State issued Identification Card.

The Contractor shall employ only United States citizens, legal residents or legal resident aliens. Upon request of the County, the Contractor shall provide copies of, or access to, work/payroll records and necessary documents to verify status of employees.

The Contractor will be supplied with a phone number to contact in case of an emergency. Access to designated restricted areas is forbidden to Contractor's employees. Restricted area will be designated by the authorized County representative. .

8. Materials: Contractor will furnish all materials, equipment and supplies used to provide the services required by this Contract.
9. Background Checks: (as required by the Facility) Contractor employees are subject to background checks to ensure, at a minimum, that no employee has a felony or domestic violence or other bar-able conviction(s). The background checks for Contractor employees will be conducted by the County prior to the commencement of any on-site work.
10. Compliance with Laws, Ordinances, and Regulations and Procurement of Permits:
  - a) This Contract is governed by the laws of the State of Michigan.
  - b) The Contractor shall at all times comply with all local, state and federal laws, rules and regulations applicable to this Contract and the work to be done herewith.
  - c) The Contractor shall obtain, and pay thereof, all permits required by any agency or authority having jurisdiction over the work. The Contractor shall provide a copy of any permit to the County within 3 business days of the County's request.



11. Exclusive Contract: This Contract, including exhibits attached hereto, a County Purchase Order, if applicable, is the entire Agreement between Contractor and the County for the services as detailed in Exhibit A.
12. Modifying the Agreement: This Agreement may be modified only by a writing signed by both parties.
13. Record Keeping: The Contractor shall keep all records related to this Contract for the term of the Contract and 3 years thereafter.
14. Dispute: In the event of any conflicts or discrepancies in the wording of any terms, provisions and conditions contained in this Agreement, describing Contractor's obligations and responsibilities hereunder, said conflicts and discrepancies shall be resolved by first applying the interpretation of this Agreement and its exhibits, attachments, and addendums, then the mutually agreed Contractor's planning documents that affirm the details of the Services to be provided. Any agreement or modification of this Agreement shall be written and signed by both parties and will supersede any previous written understandings.

Should any disputes arise with respect to this Agreement, Contractor and County agree to act immediately to resolve any such disputes. Pending resolution of such dispute or difference and without prejudice to their rights, both the Contractor and the County shall continue to respect all their obligations and to perform all their duties under this Agreement.

15. Jurisdiction and Venue: The parties' consent to the exercise of general personal jurisdiction over it by the Ottawa Court Circuit Court. Any action on a controversy that arises under or in association with this Agreement shall be brought in the State of Michigan, which both parties agree is a reasonably convenient place for trial of the action. The parties both agree that their consent in accordance with this Section is not obtained by misrepresentation, duress, the abuse of economic power, or other unconscionable means.
16. Liability and Insurance: Contractor agrees to indemnify, defend, and hold harmless the County from any and all liability arising out of or in any way related to Contractor's performance of services during the term of this Contract, including any liability resulting from intentional or reckless or negligent acts or the acts of the employees or agents of Contractor. Contractor shall provide proof of the following coverages: Workers' Compensation, employer's liability, comprehensive general liability and if applicable, automobile and professional malpractice. Coverage limits are to be statutory and if no statute is applicable, at least \$1,000,000 per occurrence or claim and \$2,000,000 aggregate. These coverages shall protect the vendor and County and their employees, agents, representatives, invitees and subcontractors against claims arising out of the work performed or products provided. Attached Exhibit C.



17. Relationship of Parties: The Contractor is an independent contractor and is not an agent or employee of the County for any purpose including, but not limited to, the ability to bind the County and all labor or employee related matters such as tax withholding/reporting, employee wages or benefits, or workers compensation. This Contract is not intended to create any joint venture or partnership of any kind. The provisions of this Agreement are for the benefit of the parties hereto, and not for the benefit of any other person or legal entity.
18. Subcontracts: Contractor may not assign or subcontract any rights or obligations under this agreement without the County's prior written approval.
19. Governmental Indemnity: The County does not waive its governmental immunity by entering into this Agreement, and fully retains all immunities and defenses provided by law with respect to any action based upon or occurring as a result of this Agreement.
20. Safety: The Contractor shall at all times observe and comply with all federal, state, local and County facility laws, ordinances, rules and regulations that may in any manner affect the safety and the conduct of the work. The Contractor shall indemnify and hold the County harmless against any claim or liability arising from the violation of any such provisions.
21. Absence of Waiver: The failure of either party to insist on the performance of any of the terms and conditions of this Contract, or the waiver of any breach of such terms and conditions, shall not be construed as thereafter waiving such terms and conditions, which shall continue and remain in full force and effect as if such forbearance or waiver had occurred.
22. Notices:
  - a) All notices and other communications for the parties may be served, mailed, or delivered at the following addresses:

If to the Contractor: Holland Litho Printing Services  
Attn: Michael Baarman  
10972 Chicago Dr.  
Zeeland, MI 49464  
Email: mikeb@hollandlitho.com

If to Ottawa County: Ottawa County – Administrators Office  
Attn: Shannon Felgner  
12220 Fillmore St.  
West Olive, MI 49460  
Email: sfelgner@miottawa.org

23. **Partial Invalidity:** The partial invalidity of any portion of this Agreement shall not be deemed to affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by both parties subsequent to the expunction of the invalid provision.
24. **Attorney Review:** The parties represent that they have carefully read this Agreement and have had the opportunity to review it with an attorney. The parties affirmatively state that they understand the contents of this Agreement and sign it as their free act and deed.
25. **No Third Party Benefit:** The provisions of this Agreement are for the benefit of the parties hereto, and not for the benefit of any other person or legal entity.
26. **Availability of Funds:** Each payment obligation of the County is conditioned upon the availability of government funds appropriated or allocated for the payment of this obligation. If funds are not allocated and available for continuance of the services performed herein, either party may terminate this Agreement at the end of the period for which funds are available. The County shall notify the Contractor at the earliest possible time of the services that will or may be affected by the shortage of funds
27. **Miscellaneous:**
  - a) **Force Majeure:** Either party shall be excused from performance under this Agreement for any period of time during which the party is prevented from performing its obligations hereunder as a result of any Act of God, war, civil disobedience, court order, labor dispute, or other cause beyond the party's reasonable control. Such non-performance shall not constitute grounds for default.
  - b) **Title and Headings:** Titles and headings to articles, sections or paragraphs in this Agreement are inserted for convenience of reference only and are not intended to affect the interpretation or construction of the Agreement.
  - c) **Modification:** Any modification of this Agreement or additional obligation assumed by either party in connection with this Agreement shall be binding only if evidenced in a writing signed by either party or its authorized representative.
  - d) **Anticipatory Breach:** If the Contractor, at any time before delivery of services, declares its intent not to perform in accordance with this Agreement, Ottawa County shall have an immediate cause of action for breach of this Agreement, and shall be entitled to all remedies available to it at law or in equity.

Contract for Printing Services

In witness whereof, each party to this Contract has caused it to be executed on the date(s) indicated below.

COUNTY OF OTTAWA

By: \_\_\_\_\_  
Joe Moss, Chairperson  
Board of Commissioners

\_\_\_\_\_  
Date

By: \_\_\_\_\_  
Justin F. Roebuck,  
County Clerk/Register

\_\_\_\_\_  
Date

HOLLAND LITHO PRINTING SERVICE

By: Mike Baarman  
Signature  
Mike Baarman  
Printed Name

March 15 2023  
Date



# Ottawa County

*Where You Belong®*

## Request for Proposal 23-20 Printing Services for Mailers

The County of Ottawa, on behalf of the County Administrators Office and Parks and Recreation Department, is requesting proposals from experienced and qualified vendors for informational brochures to be finished with mailing seals and mailed by the awarded printer. It is the County's intent to award a contract for a two (2) year period, and upon mutual agreement, renewal for two (2) additional one-year periods.

By responding to this RFP, the Proposer agrees to perform in accordance with the terms and conditions set forth herein.

RFP Issue Date:	Tuesday, January 24, 2023
<b>Questions Deadline:</b>	<b>Tuesday, January 31, 2023</b>
Addendum Issuance:	Thursday, February 2, 2023
<b>RFP Deadline:</b>	<b>By 2:00 PM (ET) Thursday, February 9, 2023</b>
Evaluation Timeline (Estimated):	Week of February 13th
Intent to Award (Estimated):	Thursday, February 23, 2023
Contract Start (Estimated):	Thursday, March 9, 2023

RFP Administrator: Janice McLaren, Procurement Specialist, 616-738-4670,  
[purchasing.rfp@miottawa.org](mailto:purchasing.rfp@miottawa.org)

All requests for additional information or questions should be directed to the RFP Administrator.



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## Section 1: Information Summary

### General Information:

The County of Ottawa distributes solicitation documents through the Michigan Intergovernmental Trade Network (MITN), website at <http://www.bidnetdirect.com/mitn> and through the Purchasing page of the County of Ottawa's website located at <http://www.miottawa.org/Departments/FiscalServices/bids.htm>. Copies of proposal documents obtained from any other sources are not considered official copies, and may result in failure to receive addenda, corrections or other revisions that may be issued.

For purposes of this RFP, the term "Contractor," "Vendor," "Proposer," "Respondent," or "Bidder" are considered to have the same meaning, all referring to the person or company responding to this RFP. Additionally, the terms "County," "Client," or "Owner" refers to the County of Ottawa.

### Proposal Submission:

Proposals must be received by 2:00 PM (ET) on Thursday, February 9, 2023. Proposals received after this time will not be considered. Proposals may be withdrawn at any time prior to the scheduled proposal deadline. Proposals must be firm and may not be withdrawn for a minimum period of 90 calendar days after the RFP Deadline. Proposals should be concise and complete, covering all items identified, emphasizing an understanding of the project and the resources to perform the intended work. Proposals will be reviewed to determine if submission requirements are met. Proposals that do not comply with submittal instructions established in this document and/or that do not include the required information may be rejected as non-responsive. Vendor assumes responsibility for meeting the submission requirements and addressing all necessary technical and operational issues to meet the project objectives.

All proposals must include completed, signed copies of all required attachments. Vendor assumes all risks associated with electronic submission (including possible technical issues). Attachments must be filled out in full and signed by an authorized Company representative.

### Proposal Response:

Proposal response must contain completed, signed copies of each of the following required attachments:

- ATTACHMENT A – COVER SHEET FOR PROPOSAL
- ATTACHMENT B – VENDOR REFERENCES
- ATTACHMENT C – PRICING FORM

Proposals will be accepted by e-mail submission only, as follows:

Respondents will submit an electronic response (preferably single-file PDF format) by e-mail to: [purchasing.rfp@miottawa.org](mailto:purchasing.rfp@miottawa.org) with subject line of: "RFP 23-20 Printing Services for Mailers." The County can receive email attachments up to 25 megabytes. Proposal documents larger than 20 megabytes should be sent in multiple emails with subject line of: "RFP 23-20 – 1 of 2", etcetera. It will be the Proposers' responsibility to ensure that their proposal have been appropriately delivered and received.

### Modification:

Prior to the date and time set forth as the Proposal Receipt Deadline, proposals may be modified or withdrawn by the Proposer's authorized representative. After the submission deadline, responses may not be modified or withdrawn without written consent of the County.

### Pre-Proposal Conference:

No pre-proposal conference scheduled

### Questions:

Vendors may submit questions and requests for clarification relating to this RFP to the RFP Administrator by the stated deadline. Responses to all questions and inquiries received by the County will be issued in the form of an Addendum and posted on the MITN and the County's website, as needed. Only answers to questions submitted prior to the submission deadline and released in the form of an Addendum will be considered official and final. Any remarks or explanations made by phone, email, or in-person will be considered draft and will be non-binding.



## Section 2: Background Information

### County Information:

Beautiful Ottawa County is located in the southwestern section of Michigan's Lower Peninsula. Its western boundary is formed by Lake Michigan and its eastern boundary is approximately 30 miles inland. The County landmass consists of a total area of 565 square miles with over 300 miles of water frontage. The County is composed of 6 cities, 17 townships, and 1 village.

The current County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board of Commissioners provides oversight, establishes policy, and builds the strategic plan for County operations.

Ottawa County has been named the fastest growing population in the state. Between 2010 and 2019 there was a 10.63% increase in population. The estimated population in the County in 2019 was 291,830. This significant population growth is expected to continue in the years ahead.

### Current Environment:

The Ottawa County Administrator's Office supports all the offices, departments and courts in the organization. Communication with residents in the past was primarily through traditional news outlets and digital sources such as email, web and social media platforms. The missing medium, print, was added in 2022 to reach a broader audience and combat digital fatigue. With the goals of creating brand awareness, informing and prompting residents to engage with the County, the office sends The Ottawa Way Newsletter two times each year to all county residents.

The Ottawa County Parks and Recreation Department offers hundreds of recreational programs as well as numerous community events year-round for people of all ages and abilities to support a thriving community. Brochures are distributed four times per year to a variety of audiences to advertise the program and community event offerings of the Department. Brochures will be user-friendly and easily communicate the desired information while effectively creating participant interest.



## Section 3: Scope of Services

### A. County Administrators Office Project – Description of Services:

Project Description: Twice a year, a brochure / mailer project will be started and (upon approval) approximately 120,000 new brochures will be printed. Final brochures will be eight (8) pages, folded and trimmed with full bleed to edges, paper size 11" x 17" folded to 8-1/2' x 11"/8" x 10", paper type to be 80lb, satin text or an approved paper type based on availability at time of printing. The initial layout would be done by Ottawa County. It would be expected that the awarded vendor could offer possible suggestions on enhancement or improvements based on their knowledge and experience. This would be considered offering 2–3 hours of design / computer time. In addition to this time, vendor to provide at least two (2) proofing opportunities (book style and color proof) and a print ready file provided upon completion. Mailer to be priced in full color using offset 4/4 process over process. As an alternate, Vendor may propose full color digital printing.

In order to receive uniform pricing as part of the RFP process, the estimated quantities to be purchased, as noted above and as on the pricing form, represent the best estimates available at this time. The County reserves the right to order more or less than the estimated quantities within + / - 10,000 pieces.

Finishing Level: Saddle stitch, final fold in half with three-tab mailing seals for mailing portion. Balance of any pieces not mailed (approx. 500) to receive a final fold, be half packed in cartons and delivered to County Administrators Office, 12220 Fillmore, West Olive, MI 49460.

Mailing Services: At the start of each project, using a "fresh" mailing list purchased by printer for households in the Ottawa County area (approximately 119,500 names / addresses). The mailing list must be generated using Ottawa County boundary lines, not zip codes. Using the printer's bulk mailing permit number for any postage fees, delivery and return addresses to be printed on mailer, sorted for bulk mail and delivered to by the Vendor to a local (Ottawa, Kent, Muskegon or Allegan County) United States Post Office. Service provided by Vendor to include Coding Accuracy Support System (CASS) certification and NOCA certification. Prior to printing delivery addresses on brochure, Printer to run the mailing list through National Change of Address (NOCA) to remove undeliverable address. Cost for all these services to be part of pricing provided.

Schedule of the Services: A mutually agreeable time schedule / annual calendar for completion of the County Administrators Project shall be as agreed upon between the Vendor and the Project Manager prior to commencement of any services provided by Vendor. Changes to the Schedule of Services may be mutually agreed upon between the Vendor and the Project Manager at any time during the Vendor's performance of the Services, such changes should be documented in writing and agreed to by both the Vendor and the Administrator's Project Manager.

#### **B. Parks and Recreation Department Project – Description of Services**

Project Description: Four (4) times a year, a brochure / mailer project will be started and (upon approval) approximately 10,000 new brochures will be printed. Final brochures will be eight (8) pages, folded and trimmed with full bleed to edges, paper size 11" x 17" folded to 8-1/2' x 11"/8" x 10", paper type to be 60lb, satin text or an approved paper type based on availability at time of printing. The initial layout would be done by Ottawa County. It would be expected that the awarded vendor could offer possible suggestions on enhancement or improvements based on their knowledge and experience. This would be considered offering 2–3 hours of design / computer time. In addition to this time, vendor to provide at least two (2) proofing opportunities (book style and color proof) and a print ready file provided upon completion. Mailer to be priced in full color using offset 4/4 process over process. As an alternate, Vendor may propose full color digital printing.

In order to receive uniform pricing as part of the RFP process, the estimated quantities to be purchased, as noted above and as on the pricing form, represent the best estimates available at this time. The Parks Department reserves the right to order more or less than the estimated quantities.

Additional Service: One (1) or two (2) times a year, the Parks and Recreation Department will create and additional piece to be inserted into brochure / mailer (no stitch required). This additional piece would need to be priced separately as it is funded by the Parks Foundation. Approximately 10,000 pieces will be printed. Will be a single page, folded and trimmed with full bleed to edges, paper size 8-1/2 x 14" folded and trimmed to 5-1/2' x 8-1/2" size, collated into mailer. Paper type to be 60lb, satin text or an approved paper type based on availability at time of printing.

Finishing Level: Saddle stitch, final fold in half with three-tab mailing seals for mailing portion. Balance of any pieces not mailed to receive a final fold be half packed in cartons and delivered to the Parks and Recreation Department, 12220 Fillmore, West Olive, MI 49460.

Mailing Services: At the start of each project, using a mailing list provided by the Parks and Recreation Department for households in the Ottawa County area (approximately 10,000 names / addresses) and using the printer's bulk mailing permit number for any postage fees, delivery and return addresses to be printed on mailer, sorted for bulk mail and delivered to by the Vendor to a local (Ottawa, Kent, Muskegon or Allegan County) United States Post Office. Service provided by Vendor to include Coding Accuracy Support System (CASS) certification and NOCA certification. Prior to printing delivery addresses on brochure, Printer to run the mailing list through National Change of Address (NOCA) to remove undeliverable address. Cost for all these services to be part of pricing provided.

Schedule of the Services: A mutually agreeable time schedule / annual calendar for completion of the Parks and Recreation Department Project shall be as agreed upon between the Vendor and the Parks and Recreation Department Project Manager prior to commencement of any services provided by Vendor. Changes to the Schedule of Services may be mutually agreed upon between the Vendor and the Project Manager at any time during the Vendor's performance of the Services, such changes should be documented in writing and agreed to by both the Vendor and the Park's Project Manager

### C. Vendor Qualifications and Mandatory Requirements

To be considered responsive, vendors must meet the requirements of this RFP. Vendors shall submit proposals understanding that prior to the award of contract, the County will/may make investigations as deemed prudent to determine a vendor's qualifications and eligibility. Vendor shall a minimum of three (3) years' experience in the business of providing the product described within this RFP. Vendor shall meet all insurance requirements outlined in the RFP.

### D. Pricing and Invoicing

Prices proposed for the first year of the Contract shall be fixed for at least two consecutive issues of each brochure for the Administrators Office and at least two consecutive issues of each brochure for the Parks Department. An increase in the price may be allowed, at the discretion of the County, for subsequent issues or at the beginning of the second year of the Contract. All price increases shall be negotiated and agreed upon 30 days prior to either commencement of subsequent

issues or the subsequent extension of the Contract and will be limited to the commodity producer price index of Pulp, Paper, and Allied Products

Each brochure edition to be considered a stand-alone project and all aspects of each project (content, layout, printing, mailing etc.) would be coordinated with either the Administrator's Office or the Parks Department.

Each brochure edition will be separately billed to either the Administrator's Office or the Parks Department Project Manager that the edition is for. Separate invoices may be submitted at project milestones and a final invoice submitted upon delivery of the finished brochure. Approved invoices will be paid net 30 days upon approval by the Department Project Manager

#### **Section 4: Proposal Selection and Award Process**

An Evaluation Committee(s) will be established by the County to review the proposals and to make recommendation for contract award(s).

A Proposer may not contact any member of the Evaluation Committee except at the RFP Administrator's direction. Purchasing will notify vendors of relevant steps and status throughout the evaluation process.

Proposals will be evaluated based on the following criteria (of equal weight and in no particular order):

- **Completeness of Proposal**
- **Vendor Qualifications**
- **Costs and Pricing Proposed**

As part of the proposal evaluation process, the finalist vendor(s) may be invited to attend an in-person or virtual interview. The County reserves the right to interview any number of qualifying vendor(s) as part of the evaluation and selection process. The County reserves the right to award a contract without an interview, as determined in the best interest of the County.

The County of Ottawa reserves the right to select and subsequently recommend for award the proposal that best meets its required needs, quality levels, and budget constraints. The lowest priced response does not guarantee recommendation for contract award. The County reserves the right to award by item, group, or total proposal.

The Respondent to whom the award is made will be notified at the earliest possible date. Tentative acceptance of the proposal, intent to recommend award of a contract



and actual award of the contract will be provided to the representative(s) designated in the proposal response.

## Section 5: Contract Terms, Period, Procedures and Use

The County of Ottawa's intent is to award a contract that will cover an initial period of two (2) years with two (2) one-year renewals, if in the best interest of both parties.

This contract will not be enforced until both parties have agreed and signed as accepted. The Vendor must execute and perform said Agreement.

The proposal, or any part thereof, submitted by the awarded vendor may be attached to and become part of the contract. Proposal pricing reflects a commitment to the terms indicated. As part of the contract negotiation process, the County reserves the right to delete or modify any task from the scope of services and reserves the right to modify the scope of services during the course of the contract. Any changes in pricing or payment terms proposed by the Vendor resulting from the requested changes are subject to acceptance by the County.

In the event that a successful agreement cannot be executed, the County reserves the right to proceed with contract negotiations with the other responsive, qualified vendors to provide service as referenced under negotiation process.

Vendors are not to start work until receipt of an Ottawa County Purchase Order, authorizing work to begin. The County's obligation will commence only following the parties' execution of the Contract and the County Board of Commissioners' approval. Upon written notice to the Vendor, the County may set a different starting date for the Contract. The County will not be responsible for any work done or expense incurred by the Vendor or any subcontractor, even if such work was done or such expense was incurred in good faith, if it occurs prior to the Contract start date set by the County.

This contract is for use only by the County, including departments, agencies, or courts of the County of Ottawa.

## Section 6: RFP Terms and Conditions

By submitting a response, vendors confirm that they have read and will comply with the solicitation and all specified RFP terms and conditions listed below.

### Cancellation of RFP:

The County may, at its discretion and if in the best interest of the County, cancel any proposal or request for proposal or other solicitation in whole or in part. The RFP Administrator will notify vendors of any cancellation.

### Confidentiality:

All responses in entirety, produced by the Proposer, that are submitted to the County will become property of the County and may be considered public information under applicable law. Michigan FOIA requires the disclosure, upon request, of all public records; therefore, confidentiality of information submitted in response to this RFP is not assured.

### Incurred Expenses:

The County will not be responsible for any cost or expense incurred by the proposers preparing and submitting a proposal or cost associated with meetings and evaluations of proposals prior to the execution of an agreement. This includes any legal fees for work performed or representation by the proposer's legal counsel during any and all phases of the RFP process, any appeal or administrative review process, and prior to County Board approval of a contract award.

### Independent Contractor:

The awarded vendor will perform all work and services described herein as an independent contractor and not as an officer, agent, servant, or employee of Ottawa County. The vendor will have exclusive control of and the exclusive right to control the details of the services and work performed hereunder and all persons performing the same and will be solely responsible for the acts and omissions of its officers, agents, employees, contractors, and subcontractors, if any. No person performing any of the work or services described hereunder will be considered an officer, agent, servant, or employee of the County nor will any such person be entitled to any benefits available or granted to employees of the County.

#### Laws:

This RFP and subsequent contract will be governed by and construed in accordance with the laws of the State of Michigan and any service or product herein will so comply. All persons providing goods and/or services to Ottawa County will comply with all applicable local, State and Federal laws, rules and regulations specifically including, but not limited to, State of Michigan Executive Orders.

#### Ownership of Data:

All information provided by the County and any reports, notes, and other data collected and utilized by the vendor, its assigned employees, and/or subcontractors, pursuant to any agreement resulting from this RFP, will become the property of the County as prepared, whether delivered to the County or not. Unless otherwise provided herein, all such data will be delivered to the County or its designee upon completion of any work performed or at such other times as the County or its designee may request.

#### Proposal Acceptance, Rejection, and Withdrawal:

The County also reserves the right to accept or reject any and all proposals submitted if in the best interest of the County.

The County reserves the right to negotiate with the Proposer(s) within the scope of the RFP. The County further reserves the right to award the contract to more than one Contractor, if in the best interest of the County to provide adequate delivery, services, and/or product availability. The County may request and require clarification at any time during the procurement process and/or require correction of arithmetic or other apparent errors for the purpose of assuring a full and complete understanding of a proposal and/or to determine a proposer's compliance with the requirements of the solicitation.

The County reserves the right to waive minor irregularities in proposals. Minor irregularities are defined as those that have no adverse effect on the outcome of the selection process by giving a Vendor an advantage or benefit not afford to other Vendors. The County may waive any requirements that are not material.

The County reserves the right to reject any or all proposals, or any part thereof; and to waive any minor defects in the proposals if this is to the advantage of the County. The County's waiver of a minor defect will in no way modify the RFP document or excuse the vendor from full compliance with its specifications if the vendor is awarded the contract. The County reserves the right to let separate contracts on any aspect of the work.



After the proposal deadline, proposals may not be withdrawn without the written consent of the County after submission deadline. Proposals must be firm and may not be withdrawn for a minimum period of 90 calendar days after the RFP deadline. Any fees proposed are considered firm and cannot be altered.

Retained Rights:

The County reserves the right to use ideas presented in reply to this process notwithstanding selection and rejection of proposals and/or bids. The County reserves the right to make changes to and/or withdraw this request at any time.

Subcontractors:

Since the contract is made pursuant to the proposal submitted by the awarded vendor and in reliance upon the vendor's qualification and responsibility, the vendor will not sublet or assign the contract, nor will any subcontractor commence performance of any part of the work included in the contract without the previous written consent by the County.

## Section 7: General Terms and Conditions

By submitting a response, the Vendors confirm that they have read and will comply with all the general terms and conditions listed below.

Conflict of Interest:

By submission of a response, the Proposer agrees that at the time of submittal, they: (1) have no interest (including financial benefit, commission, finder's fee, or any other remuneration) and will not acquire any interest, either direct or indirect, that would conflict in any manner or degree with the performance of Proposer's services, or (2) will not benefit from an award resulting in a "Conflict of Interest."

Debarment and Suspension:

The Contractor certified to the best of its knowledge and belief, that the corporation, LLC, partnership, or sole proprietor, and/or its' principals, owners, officers, shareholders, key employees, directors and member partners: (1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency; (2) have not within a three-year period preceding this form been convicted of or had a civil judgement rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false

statements, or receiving stolen property; (3) are not presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in (2) of this certification; and, (4) have not within a three-year period preceding this proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

#### Default

If Vendor defaults on the resulting contract, after the designated Cure Period, the County may do one or more of the following: (A) Exercise any remedy provided by law; (B) Terminate the resulting contract and any related contracts or portions thereof; (C) Impose liquidated and other damages; or (D) Suspend vendor from receiving future solicitations.

#### Equal Employment and Opportunity:

Every contract or purchase order issued by the County is entered into under provisions requiring the contract, subcontractor or vendor not to discriminate against any employee or applicant for employment because of his/her race, religion, sex, color, national origin, height, weight, familial status, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position.

Contractors and their subcontractors, as required by law, will not discriminate against the employee or applicant for employment with the respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly relating to employment, because of race, color, religion, national origin, familial status, age, sex, height, weight, or disability that is unrelated to the individual's ability to perform the duties of a particular job or position. Breach of this covenant may be regarded as a material breach of the Contract.

The Vendor will adhere to applicable Federal, State and local laws, ordinances, rules and regulations prohibiting discrimination.

#### Force Majeure:

Neither party to the resulting agreement will be held responsible for delay or default caused by fire, flood, civil disobedience, court order, labor dispute, acts of God and/or was which is beyond that party's reasonable control. If either party is unable wholly or in part to carry out its obligations under any resulting agreement, then such party will give notice and full particulars of Force Majeure in writing to the other party within a reasonable time after occurrence of the event. Such non-performance will not constitute grounds for default.

#### Insurance:

Vendor will provide proof of the following coverages: worker's compensation, employer's liability, comprehensive general liability and if applicable, automobile, and professional malpractice. Coverage limits are to be statutory and if no statute is applicable, at least \$1,000,000 per occurrence or claim and \$2,000,000 aggregate. These limits may be provided in single layers or by combinations of primary and excess/umbrella policy layers. These coverages will protect the vendor, and County and their employees, agents, representatives, invitees, and subcontractors against claims arising out of work performed or products provided. The County and its elected officials, officers, employees, agents, and volunteers are to be additional insureds and a thirty-day notice is required to the County in the event of coverage termination.

#### Iran Linked Business:

Pursuant to State of Michigan, Iran Economic Sanctions Act, 2012 P.A. 517, MCL 129.311 seq., the Contractor certifies, under civil penalty or false certification, that it is fully eligible to do so under law and that it is not an "Iran linked business."

#### Material Safety Data Sheets:

All County purchases require a Material Safety Data Sheet (MSDS) where applicable in compliance with MIOSHA "Right to Know" Law. Vendor will forward all relevant Material Safety Data Sheets to the designated County Representative upon request.

#### Payment Terms:

Payment terms will be Net 30 unless otherwise mutually agreed upon by all parties.

#### Right to Audit:

The Vendor will maintain such financial records and other records as may be prescribed by Ottawa County or by applicable federal and state laws, rules, and regulations. The Vendor will retain these records for a minimum period of three years after final payment, or until they are audited by the County of Ottawa, whichever event occurs first. These records will be made available during the term of the contract and the subsequent three-year period for examination, transcription, and audit by Ottawa County, its designees or other authorized bodies.

Safety:

All Contractors and Subcontractors performing services for the County are required to and will comply with all Occupational Safety and Health Administration (OSHA), State and County Safety and Occupational Health Standards and any other applicable rules and regulations. Also, all Contractors and Subcontractors will be held responsible for the safety of their employees and any unsafe acts or conditions that may cause injury or damage to any persons or property within and around work site area under this Contract.

Tax Exempt Entity:

The County is exempt from Federal Excise and State Sales Tax. Do not include such taxes in the proposal. The County will furnish the successful proposer with tax exemption certificate when requested.

Warranty:

Vendor warrants that the goods and/or services supplied will be good workmanship and material, free from defects, and if the intended use thereof is known to the seller, that they are suitable for the intended use. Awarded vendor will transfer all applicable manufacturer warranties to the County and agrees to coordinate all claims on the County's behalf.



# Exhibit B - Vendor Response



Ottawa County

RFP 23-20

Printing Services for Mailers

## ATTACHMENT A – COVER SHEET FOR PROPOSAL

*Proposals must include this cover sheet (or this sheet reproduced on company letterhead) as PAGE 1 of the response. Vendors may complete all required attachments as a stand-alone response (fillable form .pdf document, written or typed).*

☐ an individual, ☒ a corporation (please mark appropriate box), duly organized under the laws of the State of Michigan.

The undersigned, having carefully read and considered the services as described within the RFP, does hereby offer to perform such services on behalf of the County in the manner described and subject to the terms and conditions set forth in the attached proposal, including, by reference here, the County's RFP document.

**NO CONFLICT(S) OF INTEREST:** By submission of a proposal, vendor agrees that at the time of submittal, he/she: (1) has no interest (including financial benefit, commission, finder's fee, or any other remuneration) and shall not acquire any interest, either direct or indirect, that would conflict in any manner or degree with the performance of the vendor's services, or (2) benefit from an award resulting in a "Conflict of Interest," including holding or retaining membership or employment on a board, elected office, department, division or bureau, or committee sanctioned by and/or governed by the County.

**MICHIGAN ECONOMIC SANCTIONS ACT, 2012 ("IRAN-LINKED BUSINESS"):** By submission of a proposal, vendor certifies, under civil penalty for false certification, that it is fully eligible to do so under law and that it is not an "Iran linked business," as defined in the Michigan Economic Sanctions Act, 2012 P.A. 517.

**DEBARMENT AND SUSPENSION:** By submission of a proposal, the undersigned certifies to the best of his/her knowledge and belief, that the corporation, LLC, partnership, or sole proprietor, and/or its' principals, owners, officers, shareholders, key employees, directors and member partners: (1) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency; (2) have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; (3) are not presently indicted for or otherwise criminally charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated above; and, (4) have not within a three-year period preceding this proposal had one or more public transactions (Federal, State or local) terminated for cause or default.

**CERTIFICATION OF INSURANCE AND INDEMNITY REQUIREMENTS:** By submission of a proposal, the undersigned certifies and represents an understanding of the County's Insurance and Indemnification requirements as defined within the Master Services Agreement. Potential vendors must understand and agree that fiscal responsibility for claims or damages to any person or to companies and agents shall rest with the vendor.



Ottawa County

RFP 23-20

Printing Services for Mailers

The vendor must affect and maintain any and all insurance coverage, including, but not limited to, Worker's Compensation, Employer's Liability and General, Contractual and Professional Liability, to support such financial obligations. A certificate of insurance detailing insurance coverages may be requested. The certificate must indicate that insurers will provide to the County written notice thirty (30) days prior to terminating any insurance policy.

The undersigned affirms that he/she is duly authorized to execute this proposal, that this company, corporation, firm, partnership or individual has not prepared this proposal in collusion with any other vendor and that the contents of this proposal as to prices, terms or conditions have not been communicated by the undersigned, nor by any employee or agent, to any competitor, and will not be, prior to the award and the vendor has full authority to execute any resulting contract awarded as the result of, or on the basis of the proposal.

Proposals must be signed by an official authorized to bind the provider to its provisions for at least a period of 90 days.

Company Name: Holland Litho Printing Service

Contact Name and Title: Michael Baarman Sales / part Owner

Mailing Address: 10972 Chicago Dr

City, State and Zip Code: Zeeland, MI 49464

Phone Number: 616.796.3089 Fax Number:

Email Address: mikeb@hollandlitho.com

Website: www.hollandlitho.com

Federal Employer Identification Number: 38-1903887

The submission of a proposal hereunder shall be considered evidence that the vendor is satisfied with respect to the conditions to be encountered and the character, quantity, and quality of the work to be performed.

BY: Mike Baarman  
(Signature of Authorized Representative)

Feb 1 2023

Date

Michael Baarman Sales / part Owner  
(Printed Name and Title of Authorized Representative)



Ottawa County

RFP 23-20

Printing Services for Mailers

**ATTACHMENT B – VENDOR REFERENCES**

Provide (3) three references from projects or services provided that are similar in size and/or scope, preferably from other governmental/municipal, and/or other community-based organizations. By providing the references below, Vendor authorizes any person contacted to give the County any and all information concerning work experience or performance and releases all parties from all liability for any damage that may result from furnishing the same to the County. Please do NOT include Ottawa County as a reference.

Reference 1			
Customer Name	Ottawa County Parks	Contact Person	Shannon Felgner
Contact Number	616.738.4672	Contact Email	sfelgner@miottawa.org
Project Description	Board of Commisioners Mailer 8pg -114,000 qty		

Reference 2			
Customer Name	Ottawa county Parks	Contact Person	Jessica VanGinhoven
Contact Number	616.405.3999	Contact Email	jvanginhoven@miottawa.org
Project Description	Quarterly Newsletter		

Reference 3			
Customer Name	City of Holland	Contact Person	Marianne Manderfield
Contact Number	616.355.1315	Contact Email	M.Manderfield@cityofholland.org
Project Description	2023 City of Holland Calendar		

other references available if needed.





Ottawa County

RFP 23-20

Printing Services for Mailers

### ATTACHMENT C – PRICING FORM

The undersigned hereby agrees to perform all work in accordance with the specifications, terms, and conditions of the County's Request for Proposal 23-20 for the costs described below. The cost proposed will be considered firm and cannot be altered after receipt of the proposal by the County per the terms of this RFP. The pricing cannot change over the term of any contract executed as a result of this RFP. All costs must be identified in Vendor's response.

**County Administrator Project:** Per issue pricing fixed for two consecutive issues.  
Each issue to be considered a stand-alone project:

	Unit Price	Qty.	=	Total
Printing Services	\$ <u>0.1909</u>	120,000	=	\$ <u>22,906.39</u>

For brochure as per project description, Eight (8) page brochure, folded and trimmed, including design / computer time, proofing opportunities and print ready file.

Paper Weight: 80lb Paper Type: satin text

ALTERNATE: Unit Price for full color digital printing using paper weight / paper type indicated above. \$ NA

	Unit Price	Qty.	=	Total
Mailing Services	\$ <u>0.0579</u>	119,500	=	\$ <u>6920.18</u>

Brochures to be folded, three-tab mailing seals applied, delivery and return addresses, sorted for bulk mail and delivered to the Post Office

**Additional Items:** If not part of pricing, cost for mailing list (to be purchased by vendor) and unit cost for postage using vendor's bulk mail permit:

Mailing List \$ INCL (indicate if cost is per thousand or entire list) \_\_\_\_\_

Postage: Unit Cost \$ 0.184-0.28 for 119,500 pieces

Any additional costs not part of pricing proposed or comments (describe below):

Postage is additional to Printing Services and Mailing Services

*\* Postage could increase over the year, we do not control postage*



## Quotation 256211

Janice McLaren  
Ottawa County Fiscal Services  
12220 Fillmore Street  
West Olive, MI. 49460  
(616) 738-4670



Estimate Creation Date : 1/30/23  
Sales Representative : Mike Baarman  
Customer Service : Kaylie Nienhius  
Estimator : Ryan Morford  
Phone : 616-392-4644

### County Administrators Office Project - Brochure

#### Brochure

Part Description	Pg/part	Page Size	Paper Description
self-cover	8	8.500 x 11.000	Anthem Plus Satin Text 80Lb.
Prepress : Computer Time, Color Proof, Book Proof, Print Ready File Provided.			
Ink : 4/4 Process over Process			
Finishing : Trim, Fold.			

Product level Finishing : Saddle Stitch, Final Fold in half (to 8.5x5.5), Pack in Cartons (balance after mailing).

**Total Pages this Product : 8**

Quantity	Product Price	Price Each
120,000	\$22,906.39	\$ 0.1909

#### mail prep

Part Description	Pg/part	Page Size	Paper Description
Tab and Mail Prep for Booklet	2	8.500 x 5.500	
Prepress : Print Ready File Provided.			

Ottawa County residence list (current count as of 1/30/23 is 114,116).; Additional \$0.183 - \$0.28 each for saturation letter rate marketing mail postage..

Product level Finishing : NCOA (if necessary), Sort, Certify, 3 Tabs, Address, Deliver to Post Office, POSTAGE ADD'L, Quantity to send after mailing: 500.

**Total Pages this Product : 2**

Quantity	Product Price	Price Each
119,500	\$6,920.18	\$ 0.0579

This quote is subject to paper pricing at the time paper delivers to our plant for orders \$1500 or more.

**We suggest ordering in advance for large orders as paper can take weeks or months to get when the quantity is high.**

Please fill out the questions below and return this when ready to initiate an order.

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_ Due Date: \_\_\_\_\_

Quantity: \_\_\_\_\_ Delivery Location: \_\_\_\_\_ Attn: \_\_\_\_\_

Preparing PDFs Properly:

Send Production File

FAQs

Print Order Form

Job Terms : Net 30 Days

Printed : 1/31/23 11:39:04 AM Page 1 of 1



HOLLIT-01

**Exhibit C**  
**Certificate****CERTIFICATE OF LIABILITY INSURANCE**

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

**IMPORTANT:** If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).

<b>PRODUCER</b> Ottawa Kent PO Box 349 Jenison, MI 49429-0349	<b>CONTACT NAME:</b> PHONE (A/C, No, Ext): <b>(616) 797-3400</b> E-MAIL ADDRESS: <b>jenison@ottawakent.com</b>	<b>FAX (A/C, No): (616) 797-3488</b>
	<b>INSURER(S) AFFORDING COVERAGE</b>	
<b>INSURED</b>  Holland Litho Service Inc 10972 Chicago Dr Zeeland, MI 49464	<b>INSURER A:</b> Michigan Millers Insurance	<b>NAIC #</b> 14508
	<b>INSURER B:</b>	
	<b>INSURER C:</b>	
	<b>INSURER D:</b>	
	<b>INSURER E:</b>	
	<b>INSURER F:</b>	


**COVERAGES****CERTIFICATE NUMBER:****REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> <b>COMMERCIAL GENERAL LIABILITY</b> <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR  GEN'L AGGREGATE LIMIT APPLIES PER: <input type="checkbox"/> POLICY <input type="checkbox"/> PROJECT <input type="checkbox"/> LOC OTHER:			C0124938	5/16/2022	5/16/2023	EACH OCCURRENCE \$ <b>1,000,000</b> DAMAGE TO RENTED PREMISES (Ea occurrence) \$ <b>100,000</b> MED EXP (Any one person) \$ <b>5,000</b> PERSONAL & ADV INJURY \$ <b>1,000,000</b> GENERAL AGGREGATE \$ <b>2,000,000</b> PRODUCTS - COMP/OP AGG \$ <b>2,000,000</b>
A	<input checked="" type="checkbox"/> <b>AUTOMOBILE LIABILITY</b> <input checked="" type="checkbox"/> ANY AUTO OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			V0501766	5/16/2022	5/16/2023	COMBINED SINGLE LIMIT (Ea accident) \$ <b>1,000,000</b> BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$
A	<input checked="" type="checkbox"/> <b>UMBRELLA LIAB</b> <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE DED <input checked="" type="checkbox"/> RETENTION \$ <b>10,000</b>			L0303308	5/16/2022	5/16/2023	EACH OCCURRENCE \$ <b>5,000,000</b> AGGREGATE \$ <b>5,000,000</b>
A	<input checked="" type="checkbox"/> <b>WORKERS COMPENSATION AND EMPLOYERS' LIABILITY</b> ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) <input type="checkbox"/> Y / N If yes, describe under DESCRIPTION OF OPERATIONS below		N / A	W0117127	12/1/2022	12/1/2023	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTHER E.L. EACH ACCIDENT \$ <b>500,000</b> E.L. DISEASE - EA EMPLOYEE \$ <b>500,000</b> E.L. DISEASE - POLICY LIMIT \$ <b>500,000</b>

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)  
RE: Parks Foundation Newsletter 207039

**CERTIFICATE HOLDER****CANCELLATION**

Ottawa County	SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

## Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Fiscal Services Department

**Submitted By:** Karen Karasinski

**Agenda Item:** County of Ottawa Financial Report - Vredevelde Haefner LLC

### Suggested Motion:

To receive for information the Annual Comprehensive Financial Report of the County of Ottawa for the Year Ended September 30, 2022.

### Summary of Request:

The Uniform Budget and Accounting Act require that all local units of government complete an annual financial audit. A copy of the audit is submitted to the State of Michigan and on the County website.

### Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
--------------------	---------------------------	---------------------	------------------------------	-----------------------------	---

If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☒ Mandated ☐ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 1: To Maintain and Improve the Strong Financial Position of the County.

### Objective:

Goal 1, Objective 3: Maintain or improve bond credit ratings.

Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

### Administration:

County Administrator:

☒ Recommended

☐ Not Recommended

☐ Without Recommendation

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



# **COUNTY OF OTTAWA GRAND HAVEN, MICHIGAN**



**2022 ANNUAL COMPREHENSIVE FINANCIAL REPORT  
YEAR ENDED SEPTEMBER 30, 2022  
Prepared by Fiscal Services Department**



# COUNTY OF OTTAWA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2022

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# COUNTY OF OTTAWA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE YEAR ENDED SEPTEMBER 30, 2022

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## **INTRODUCTORY**

March 22, 2023

Members of the Board of Commissioners and citizens of the County of Ottawa:

Local governments are required to complete a set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants. Pursuant to those requirements, we hereby issue the Annual Comprehensive Financial Report for the County of Ottawa, Michigan ("the County") for the fiscal year ended September 30, 2022.

Management of the County has established a comprehensive internal control framework to provide a reasonable basis for this report. Because the cost of internal controls should not outweigh their benefit, the internal control framework of the County is designed to provide reasonable, rather than absolute, assurance the financial statements are free from any material misstatement. Management assumes full responsibility for the completeness and reliability of the information presented in this report and we believe it to be complete and reliable in all material respects.

Vredeveld Haefner LLC, an independent firm of certified public accountants, has audited the financial statements contained in this report and has found them to present fairly, in all material respects, the financial position of the County. Vredeveld Haefner LLC also performed a single audit in conformity with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, schedule of findings and questioned costs, and independent auditor's report, can be found at the end of this report.

GAAP requires management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE COUNTY**

The County was established in 1837 and encompasses approximately 565 square miles of the southwestern portion of Michigan's Lower Peninsula, including over 30 miles of Lake Michigan shoreline. The six cities, one village, and seventeen townships of the County are home to approximately 299,000 people, making the County the seventh most populous county in the state. Since 2010, the County has been the fastest growing county in the state and has been consistently ranked among the best in the County Health Rankings & Roadmaps report conducted by the University of Wisconsin Population Health Institute. The County is governed by an 11-member elected Board of Commissioners ("Board") and provides a wide range of services to residents, including law enforcement, administration of justice, community development and enrichment, health and human services, and recreation. Thanks to the sound management by the Board, elected officials, and appointed county administration, the County continues to maintain a healthy financial status, including high credit ratings, low interest rates, and the sixth lowest general property tax rate in the state.

Although considered legally separate entities, the County works closely with its seven component units – Road Commission, Central Dispatch Authority, Public Utilities System, Land Bank Authority, Office of the Water Resources Commissioner, Brownfield Redevelopment Authority, and Economic Development Corporation; as well as its two blended component units – Building Authority and Insurance Authority to provide the citizens of the County additional services.



The Board of Commissioners is required to adopt a final operating budget prior to the beginning of each fiscal year. Budgetary control over expenditures is maintained on a department basis, which is the legal level of control. Internal meetings are held during July to review and discuss the requested revenue and expenditures level, it's then presented to the Finance Committee in August. A public hearing is held in September prior to the Board approval. Expenditures may not legally exceed budgeted amounts. The Board has delegated authority to the County Administrator to approve budget transfers between departments within a fund if the amount to be transferred does not exceed \$50,000.

## **LOCAL ECONOMY**

The Ottawa County economy continues a solid economic path with manufacturing and real estate leading the investments. For 2022 the County taxable values increased by 7.29%. This growth continues to be limited by state law as both the Headlee Amendment and Proposal A significantly limit inflationary increases. Equalized property values have increased 34% in the last five years from \$13.9 billion to \$18.6 billion, while taxable values have increased an average of 5% during the same time frame.

Sustained economic growth by the County, including Gross Domestic Product and Per Capita Income, has helped attract significant business development and expansion to the area. The County's GDP increased 6.7%, from \$13,020,427,000 to \$13,896,605,000 and Per Capita Income grew from 4.8%, from \$53,507 to \$56,076. The 2022 unemployment rate for Ottawa County is 2.9% which is the 3<sup>rd</sup> lowest in the state.

## **MAJOR INITIATIVES**

The County began construction on a new 56,000 square foot Family Justice Center facility. The new facility will house administrative office space for Juvenile Court, Probate Court, Friend of the Court, the County Clerk and Legal Self-Help, in addition to three new courtrooms and hearing rooms. This project will cost \$32 million to construct and County issued \$30 million in bonds to fund the project. The anticipated completion date of this project is Spring of 2024.

The American Rescue Plan Act of 2021 (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide state, local and Tribal governments with the resources needed to respond to the pandemic and its economic effects and to build a stronger, more equitable economy during the recovery. The County's allocation of these funds was \$57 million. The County assembled a Task Force made up of County and Community leaders to create a plan on how to spend the ARPA funds. The Task Force has worked together over the past year to identify projects that will enhance the quality of life for County residents.

The County participated in a wage scale and classification study with a third party that was completed in 2021. The study reviewed the County's wage scale in comparison to other governmental units and comparable organizations and provided recommendations. The new wage scale was implemented in January of 2022 and the total cost was \$853,000.

## **PLANNING FOR THE FUTURE**

The initiatives and concerns that will occupy our organizational capacity over the next year include continued progress on the Family Justice Center, implementing ARPA projects, managing investments during a fluctuating market, maintaining capital funding, and ongoing budgetary management.

The Board meets annually to review the County's strategic plan and tailor it to the goals of the Board, which include maintaining and improving the strong financial position of the County. For the 2022 fiscal year and beyond, the Board identified several objectives to meet these goals, including maintaining and improving current processes and implementing new strategies to retain a balanced budget. These processes and strategies include maintaining the health of the County financing tools and the Insurance Authority and continuing to develop the Capital Improvement Plan by identifying projects needed in the future and the funding to pay for them. Together, the Board and the County continue to evaluate and adopt strategies to contain the cost of health benefits and address the outstanding pension and retiree liabilities. With the vision and action of the Board, the County continues to look very positively toward the future.

## **AWARDS**


The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for the Excellence in Financial Reporting to the County for its Annual Comprehensive Financial Report (Annual

Report) for the fiscal year ended September 30, 2021. In order to be awarded a Certificate of Achievement, the County published an Annual Report whose contents conform to program standards. This Annual Report satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year and the County has received this prestigious award for thirty-seven consecutive years. We believe our current Annual Comprehensive Financial Report continues to meet the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

## ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Fiscal Services Department. We would like to express our appreciation to all members of the department who assisted and contributed, as well as the Board of Commissioners for their continued leadership and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Sincerely,

  
\_\_\_\_\_  
John Gibbs  
County Administrator  
\_\_\_\_\_  
Karen Karasinski, CPA  
Fiscal Services Director



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

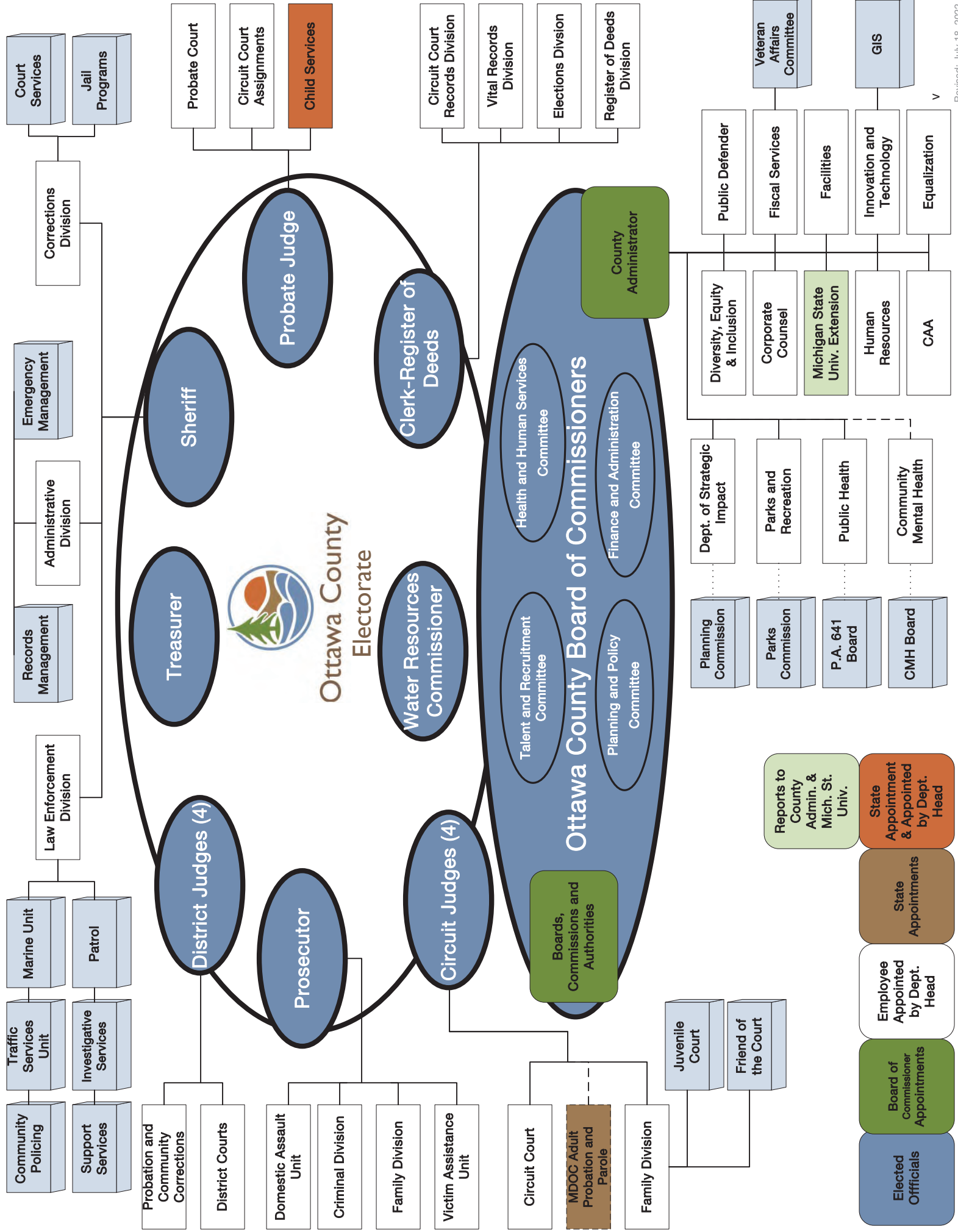
Presented to

**County of Ottawa  
Michigan**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

September 30, 2021

Executive Director/CEO





**ANNUAL COMPREHENSIVE FINANCIAL REPORT**

of

**COUNTY OF OTTAWA**  
GRAND HAVEN, MICHIGAN

FOR THE YEAR ENDED SEPTEMBER 30, 2022

BOARD OF COMMISSIONERS

2022

MATTHEW FENSKE, CHAIRMAN  
AL DANNENBERG, VICE-CHAIRMAN

JOSEPH BAUMANN  
ROGER BERGMAN  
GREGORY DEJONG  
FRANCISCO GARCIA  
JAMES HOLTVLUWER

PHILIP KUYERS  
RANDALL MEPPELINK  
KYLE TERPSTRA  
DOUG ZYLSTRA

ADMINISTRATOR  
JOHN SHAY

FISCAL SERVICES DIRECTOR  
KAREN KARASINSKI, CPA

## **INDEPENDENT AUDITORS' REPORT**



## Vredeveld Haefner LLC

CPAs and Consultants  
10302 20<sup>th</sup> 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

March 22, 2023

County of Ottawa  
Board of County Commissioners  
West Olive, Michigan

#### Report on the Financial Statements

##### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan (the County), as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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 the Ottawa County, Michigan, as of September 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

##### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

##### **Responsibilities of Management for the Financial Statements**

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

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

##### **Auditor's Responsibilities for the Audit of the Financial Statements**

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

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

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

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

#### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 13 and the Required Supplementary Information section be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ottawa's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.



## **Other Information**

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2023, on our consideration of the County of Ottawa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Ottawa's internal control over financial reporting and compliance

*Uredeweld Haefner LLC*

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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As management of the County of Ottawa, we offer readers of the County's financial statements this narrative discussion and analysis of the financial activities of the County for the fiscal year ended September 30, 2022. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-iii of the introductory section.

### FINANCIAL HIGHLIGHTS

- The County's net position, which is the excess of assets and deferred outflows over liabilities and deferred inflows, at the close of the fiscal year was \$206,441,864, of which \$50,105,465 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors. Total net position increased by \$13,283,137 as a result of operations of the current fiscal year.
- At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$124,749,284, an increase of \$56,178,851 as a result of operations of the current fiscal year. Of the ending fund balance total, \$103,642,366 (83%) is Nonspendable or subject to the underlying restrictions, commitments, or assignments of the particular general, special revenue, debt service or capital project funds, while \$21,106,918 (17%) is unassigned and available for spending at the County's discretion.
- At the end of the current fiscal year, total fund balance for the General Fund was \$77,253,088, an increase of \$29,870,972 from current operations.
- The County made principal payment on bonded debt of \$4,045,000 and issued \$27,845,000 of Building Authority bonds during the current fiscal year.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as introduction to the County's basic financial statements, which are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The report also contains other supplementary information in addition to the basic financial statements.

#### Government-wide financial statements

Government-wide financial statements are designed to provide readers a broad overview of the County's finances in a manner similar to a private-sector business. These two statements distinguish between the governmental activities of the County, which include legislative, judicial, general government, public safety, public works, health and welfare, community and economic development, and culture and recreation, that are principally supported by taxes and intergovernmental revenues and the business-type activities of the County, which include the administration of the delinquent property tax collection system, that are intended to recover all, or a significant portion, of their costs through user fees and charges.

Included in these statements are the primary government, which includes the County and two blended component units (Ottawa County Building Authority and the Ottawa County, Michigan Insurance Authority) which are legally separate entities but function as departments of the County, as well as seven legally separate entities, known as discretely presented component units, which are:

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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- Ottawa County Road Commission
- Ottawa County Central Dispatch Authority ("OCCDA")
- Ottawa County Public Utilities System ("the System")
- Ottawa County Land Bank Authority
- Ottawa County Office of the Water Resources Commissioner ("WR Commissioner")
- Ottawa County Brownfield Redevelopment Authority ("BRA")
- Ottawa County Economic Development Corporation ("EDC")

The statement of net position presents information for 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 of how the government's net position changed during the current period. All changes in net position are reported as soon as the underlying event causing the change occurs, regardless of the timing of related cash flows, which means some revenues and expenses are reported in this statement for items that will only result in cash flows in future fiscal periods.

### **Fund financial statements**

A fund is a group of related accounts used to track resources separated for a specific activity or purpose. Like other state and local governments, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

#### Governmental funds

Governmental funds are similar to governmental activities in the government-wide financial statements, but the 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 period. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which allows for comparison between governmental funds and governmental activities so readers may better understand the long-term impact of the government's near-term financing decisions.

The County has 23 governmental funds, four of them (General, Community Mental Health, American Rescue Plan Act, and Building Authority) are considered major funds and are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. The other 18 funds are considered nonmajor funds and are combined into a single, aggregated presentation. Information for each of the nonmajor funds is provided in both individual and combined statements later in the report. There are 5 funds that do not meet the requirements of special revenue funds according to GASB Statement No.54 and are consolidated into the General Fund. These funds include Solid Waste Clean-Up, Infrastructure, Stabilization, Board Initiatives and DB/DC.

The County adopts an annual appropriated budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets.



# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Proprietary funds

The County has two types of proprietary funds: enterprise and internal service funds. The County has one enterprise fund for the Delinquent Tax Revolving Fund, which is presented as business-type activities in the government-wide financial statements. The County has eleven internal service funds

to account for, and allocate, costs internally. The following activities are accounted for in the internal service funds: innovation technology, duplicating, telecommunications, equipment pool, insurance programs, employee benefits, retirement benefits and compensated absences. 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 and because the resources are not available to support the County's programs, they are not reflected in the government-wide financial statements. The accounting used for fiduciary funds is similar to 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.

### **Required supplementary information**

The required supplementary information includes management's discussion and analysis, major fund budget to actual schedules, and multi-year trend information on the funding progress of the County's defined benefit pension plan and other post-employment benefits.

### **Supplementary information**

In addition to the basic financial statements, accompanying notes, and required supplementary information, this report also contains supplementary combining statements and schedules, statistical information and a single audit section.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

### Statement of Net Position

Over time, net position may serve as a useful indicator of a government's financial health. For the County of Ottawa, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$206,441,864 at the close of the fiscal year. 24.27% of the County's net position is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

Net investment in capital assets, which represent 65.61% of total net position, include net book value of land, buildings, and equipment less any outstanding debt used to acquire those assets, and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the resources needed to repay the debt should be provided from other sources since the assets cannot be readily used to liquidate these liabilities. Net investment in capital assets decreased by \$394,092 during the year.

In addition to the net investment in capital assets, there are other restrictions on the use of net position, primarily due to legal guidelines. The restricted net position total was \$20,894,098. This represents resources that are subject to external restrictions on how they may be used.

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's net position for the current fiscal year, with a comparison to the previous fiscal year, is as follows:

	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
Current and other assets	\$ 242,996,651	\$ 188,228,255	\$ 18,728,325	\$ 21,650,382	\$ 261,724,976	\$ 209,878,637
Capital assets	149,356,567	146,170,699	-	-	149,356,567	146,170,699
Total assets	392,353,218	334,398,954	18,728,325	21,650,382	411,081,543	356,049,336
Deferred outflow s of resources	17,510,731	17,838,037	-	-	17,510,731	17,838,037
Other liabilities	57,428,430	64,581,036	4,308	7,338	57,432,738	64,588,374
Long-term liabilities outstanding	133,674,992	99,790,601	-	-	133,674,992	99,790,601
Total liabilities	191,103,422	164,371,637	4,308	7,338	191,107,730	164,378,975
Deferred inflow s of resources	31,042,680	16,349,671	-	-	31,042,680	16,349,671
Net position						
Net investment in capital assets	135,442,301	135,836,393	-	-	135,442,301	135,836,393
Restricted	18,730,083	18,926,619	2,164,015	2,164,103	20,894,098	21,090,722
Unrestricted	33,545,463	16,752,671	16,560,002	19,478,941	50,105,465	36,231,612
Total net position	\$ 187,717,847	\$ 171,515,683	\$ 18,724,017	\$ 21,643,044	\$ 206,441,864	\$ 193,158,727

### Statement of Activities

Total net position increased \$13,283,137 during 2022.

Specific activity affecting the primary government's net position's increase of \$13,283,137 during the current year, is as follows:

#### Revenues

Revenues increased by \$16,436,483 (8.5%). The total increase is due in large part to the \$30,474,373 in operating grants and contributions received for ARPA and COVID funding for Public Safety and Health and Welfare, along with an increase in property tax revenue of \$4,119,392 as a result of development and increased value of existing property. Additionally, investment earnings decreased by \$17,590,297 due to a decline in investment valuation at year end and a reduction of interest rates on investments.

#### Expenses

Expenses increased \$15,968,406 (8.1%) with increases in Judicial, General Government, Public Safety, with the largest increase in Health and Welfare. The increase in Health and Welfare is related to both an increase in contractual services for client care for Community Mental Health and costs related to the COVID-19 emergency response for Public Health.

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's changes in net position for the current fiscal year, with a comparison to the previous fiscal year, is as follows:

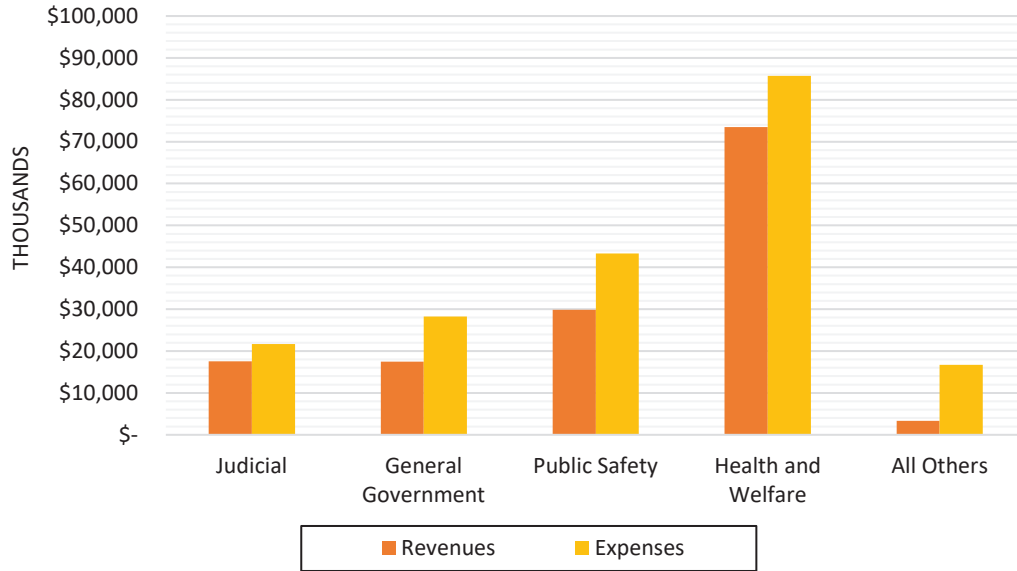
	Governmental Activities		Business-type Activities		Total	
	2022	2021	2022	2021	2022	2021
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 18,432,146	\$ 18,918,899	\$ 808,730	\$ 983,983	\$ 19,240,876	\$ 19,902,882
Operating grants and contributions	123,301,345	92,826,972	-	-	123,301,345	92,826,972
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	73,173,436	69,054,044	-	-	73,173,436	69,054,044
Grants and contributions not	-	-	-	-	-	-
Restricted to specific programs	4,999,629	4,902,040	-	-	4,999,629	4,902,040
Investment earnings	(7,375,030)	7,895,726	(2,827,587)	(508,046)	(10,202,617)	7,387,680
Miscellaneous	6,670	9,238	-	-	6,670	9,238
Total revenues	212,538,196	193,606,919	(2,018,857)	475,937	210,519,339	194,082,856
<b>Expenses</b>						
Legislative	347,681	545,976	-	-	347,681	545,976
Judicial	21,704,785	19,492,100	-	-	21,704,785	19,492,100
General government	28,214,461	27,544,023	-	-	28,214,461	27,544,023
Public safety	43,304,450	41,302,924	-	-	43,304,450	41,302,924
Public works	9,032,834	8,125,305	-	-	9,032,834	8,125,305
Health and welfare	85,725,558	76,346,962	-	-	85,725,558	76,346,962
Community and economic development	1,680,606	1,251,788	-	-	1,680,606	1,251,788
Culture and recreation	5,678,630	5,353,151	-	-	5,678,630	5,353,151
Interest on long-term debt	1,321,021	993,208	-	-	1,321,021	993,208
Business-type activities	-	-	226,176	312,359	226,176	312,359
Total expenses	197,010,026	180,955,437	226,176	312,359	197,236,202	181,267,796
Increase in net position before transfers to other funds	15,528,170	12,651,482	(2,245,033)	163,578	13,283,137	12,815,060
Transfers	673,994	674,877	(673,994)	(674,877)	-	-
Increase (decrease) in net position	16,202,164	13,326,359	(2,919,027)	(511,299)	13,283,137	12,815,060
Net position, beginning of year	171,515,683	158,189,324	21,643,044	22,154,343	193,158,727	180,343,667
<b>Net position, end of year</b>	<b>\$ 187,717,847</b>	<b>\$ 171,515,683</b>	<b>\$ 18,724,017</b>	<b>\$ 21,643,044</b>	<b>\$ 206,441,864</b>	<b>\$ 193,158,727</b>

# COUNTY OF OTTAWA

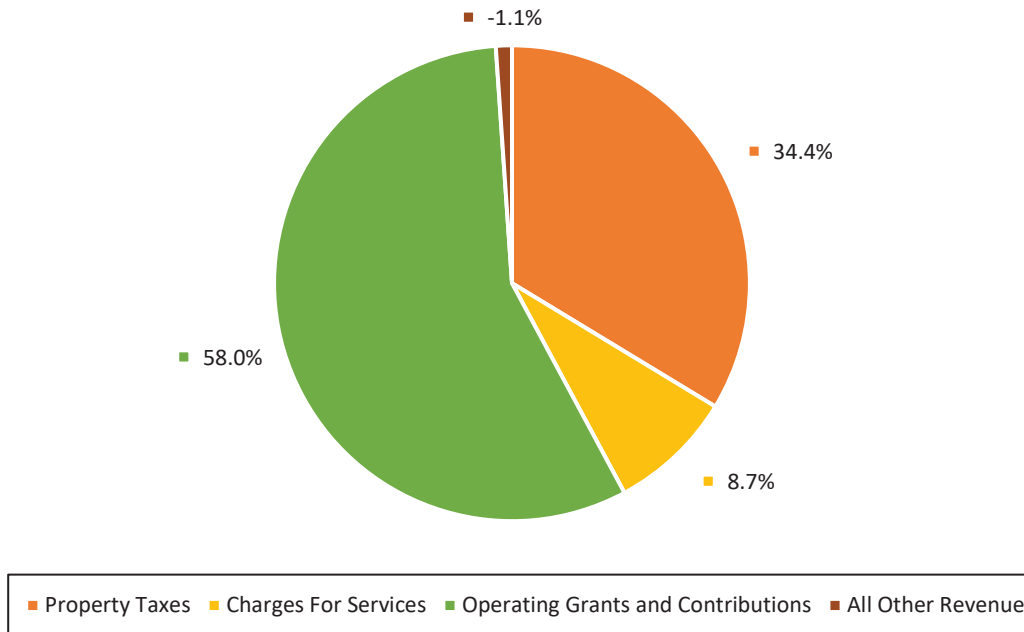
## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Governmental Activities

**Program Revenues and Expenses**



**Revenues by Source**



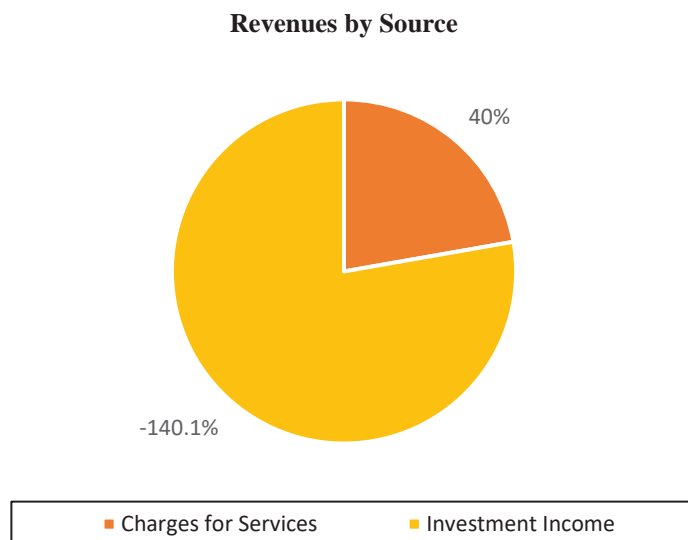
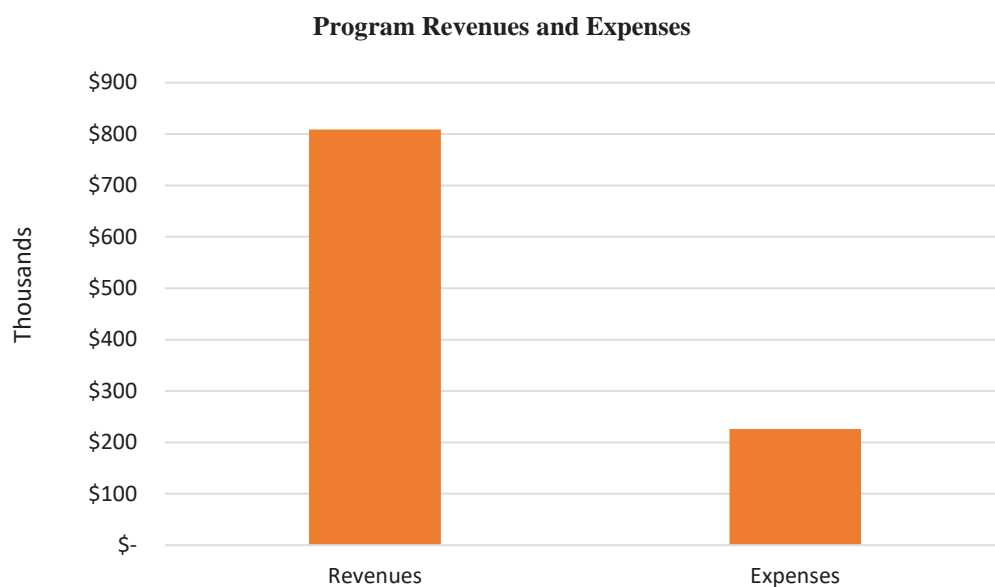


# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Business-type Activities

Business-type activities decreased the County's net position by \$2,919,027 due to a decrease in investment earnings. The revenues for these activities are penalties and interest on delinquent taxes and proceeds from property sales. Investment income decreased by \$2,319,541 due to a change in the valuation of investments at year end and an increase in interest rates on investments. The investments are held until maturity and any gains or losses from recording investments at market value will not be realized.



# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### FUND STATEMENT FINANCIAL ANALYSIS

#### Governmental Funds

Of the \$124,749,284 combined governmental fund balances as of the end of the current fiscal year, \$45,240,516 (36%) is considered non-spendable or restricted because it is either in a non-spendable form (inventory or prepaid expenses) or is unavailable because it is a long-term advance to component units and other funds or due to legal restrictions. Those amounts are \$950,159 and \$44,290,357 respectively. The remaining \$79,508,768 (64%) is considered spendable fund balance, of which \$56,242,648 has been committed by the Board for specific purposes, \$2,159,202 has been assigned by the County Administrator for specific purposes, and \$21,106,918 is unassigned fund balance and is available for spending at the County's discretion. Unassigned fund balance represents 17% percent of total General Fund expenditures and transfers out, which may be a useful measurement of the General Fund's liquidity. The County's fund balance is still higher than the normal 10-15% range.

The General Fund is the chief operating fund of the County and on September 30, 2022, had a total fund balance of \$77,253,088. In accordance with GASB 54, the County consolidates 6 sub-funds with the General Fund. The sub-funds represent resources designated for specific purposes and, during the year, increased reserves in the amount of \$8,099,457. The sub-funds additions to reserves combined with the increase of \$21,771,515 from on-going operations resulted in the net increase of \$29,870,972 from the previous year, which is largely attributable of the use of ARPA funds.

The Community Mental Health Fund (2220) had a decrease to fund balance of \$6,848 as result of a cost settlement with the Michigan Department for Health and Human Services for Medicaid.

The American Rescue Plan Act Fund (2860) received an additional \$28,342,378 in federal monies as of September 30, 2022, in which \$29,785,292 was applied to offset personnel expenditures for Public Safety, Judicial and General Government and the remaining \$19,248,782 was reported as unearned revenue.

The Building Authority Fund (4690) had an increase to fund balance of \$24,439,674 as a result of receiving \$30,000,000 in bond proceeds to construct a 56,000 square foot Family Justice Center.

#### **General Fund Budgetary Highlights**

The original revenue and expenditure budgets (including transfers in/out) for the General Fund (1010) were \$90,244,537 and \$91,465,351, respectively. The amended revenue budget was \$92,964,151, and the amended expenditure budget was \$105,735,698.

The revenue budget (including transfers in) increased overall by \$2,719,613, spread throughout the County in various departments with no area having a material increase. Revenues and transfers were \$2,097,073 under budget.

The budget for General Fund expenditures (including transfers out) increased \$14,270,347 in total. Expenditures and transfers out as a whole were \$36,640,135 under budget, which is attributable to the use of ARPA funds to cover personnel expenses for Public Safety, Judicial and General Government.

#### **Capital Asset and Debt Administration**

##### **Capital Assets**

The County's investment in capital assets net of accumulated depreciation was \$149,356,567 as of September 30, 2022. This investment in capital assets includes land and construction in progress. The County's total net investment in land improvements, building and improvements, and equipment decreased in FY22 due to depreciation exceeding the cost of new additions. The global supply chain crisis was also a major contributing factor to the decrease.

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

Major capital asset events during the current fiscal year included the following:

- Approximately \$4,018,000 was spent on the construction of the Family Justice Center project, which was still in progress at the close of the fiscal year.
- Approximately \$1,991,000 was spent on the Idema Explorer's Trail expansion.
- Approximately \$708,000 was spent on the purchase of Reenders Farm.

### Capital Assets (net of depreciation)

Additional information on the County's capital assets can be found in Note 5 of this report.

	2022	2021
Land	\$ 66,676,772	\$ 65,710,977
Construction in progress	12,898,831	5,389,933
Land improvements	13,409,612	14,576,551
Buildings and improvements	47,835,406	51,503,768
Equipment	8,535,946	8,989,470
Total	<u>\$ 149,356,567</u>	<u>\$ 146,170,699</u>

### Long-term Debt

At the end of the current fiscal year, the County had total general obligation bonds backed by the full faith and credit of the County outstanding of \$54,170,000, which increased by \$23,800,000 from the prior year which is attributable to the issuance of bonds to construct the Family Justice Center project.

### General Obligation Bonds Outstanding

Additional information on debt can be found in Note 8 of this report.

	2022	2021
General obligation bonds	\$ 46,370,000	\$ 21,265,000
General obligation bonds - Refunding	5,590,000	6,530,000
Private Placements	2,210,000	2,575,000
Total	<u>\$ 54,170,000</u>	<u>\$ 30,370,000</u>

The County has a "AAA" rating from Fitch for general obligation limited tax bonds, as well as a "AAA" rating from Moody's and a "AA" rating from Standard and Poor's for general obligation unlimited and limited tax bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue up to 10% of its total assessed valuation. As of September 30, 2022, the debt limitation for the County is \$1,856,846,275, which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found on Note 8 in the notes to the financial statements section of this report.

# COUNTY OF OTTAWA

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### ECONOMIC FACTORS AND THEIR IMPACT ON FUTURE BUDGETS

The following factors were considered in preparing the County's budget for the 2022 fiscal year:

- Property values have increased an average of 5% over the last 6 years. The changes in taxable value over the last six years are as follows:

2017	2018	2019	2020	2021	2022
3.73%	4.08%	5.42%	5.02%	4.43%	7.29%

- In November 2018, Ottawa County residents authorized a fixed allocation and reset the maximum County Operating Millage to 4.4400. The Headlee Rollback for 2020 reduced the maximum allowable millage to 4.3814. The FY2022 budget is based on the same millage rate, .3 mill still committed to pay down the unfunded liability from the closed defined benefit plan.
- The unemployment rate for the County was 2.9% in December 2022, which is the 3rd lowest in the state. Industry initiatives discussed in the transmittal letter have continued to improve the employment outlook for the County.
- The County continues to see sustained population growth, as it has the last five years.

### REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those who are interested. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to:

Fiscal Services Director  
12220 Fillmore Street, Room 331  
West Olive, Michigan 49460



## **BASIC FINANCIAL STATEMENTS**

**COUNTY OF OTTAWA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Current assets				
Cash and pooled investments (Note 3)	168,563,624	\$ 15,576,877	\$ 184,140,501	\$ 89,111,394
Investments	42,586,936	-	42,586,936	-
Receivables (net of allowance for estimated uncollectibles)				
Taxes	8,795,327	2,259,706	11,055,033	-
Accrued interest and penalties on delinquent taxes	-	419,790	419,790	16,563,445
Accounts	1,358,223	22,291	1,380,514	-
Accrued interest on investments	274,862	-	274,862	-
Advances to component units (Note 6)	325,000	-	325,000	-
Due from other governments	10,699,452	449,661	11,149,113	2,047,031
Inventory of supplies	459,507	-	459,507	1,216,525
Prepaid items	1,295,445	-	1,295,445	507,356
Total current assets	234,358,376	18,728,325	253,086,701	109,445,751
Noncurrent assets				
Net other post-employment benefits asset (Note 12)	2,528,237	-	2,528,237	-
Due from other governments	-	-	-	106,507,661
Leases Receivable	6,110,038	-	6,110,038	-
Notes Receivable	-	-	-	60,783
Capital assets not being depreciated (Note 5)	79,575,603	-	79,575,603	4,449,328
Capital assets being depreciated, net (Note 5)	69,780,964	-	69,780,964	335,083,479
Total noncurrent assets	157,994,842	-	157,994,842	446,101,251
<b>Total assets</b>	<b>392,353,218</b>	<b>18,728,325</b>	<b>411,081,543</b>	<b>555,547,002</b>
<b>Deferred outflows of resources</b>				
Unamortized deferred bond refunding costs	179,553	-	179,553	2,076,376
Pension Plan/OPEB (Note 10 & 12)	17,331,178	-	17,331,178	3,803,575
Total deferred outflows of resources	17,510,731	-	17,510,731	5,879,951
<b>Liabilities</b>				
Current liabilities				
Accounts payable	15,808,287	4,068	15,812,355	7,990,822
Interest payable	850,391	-	850,391	838,156
Due to component units	-	-	-	453,108
Due to other governments	7,204,137	240	7,204,377	-
Current portion of long-term debt (Note 8)	13,527,854	-	13,527,854	10,613,909
Advances from primary government (Note 6)	-	-	-	325,000
Advances from other governments	-	-	-	1,070,939
Unearned revenue	20,037,761	-	20,037,761	642,134
Total current liabilities	57,428,430	4,308	57,432,738	21,934,068
Noncurrent liabilities				
Noncurrent portion of long-term obligations (Note 8)	70,182,759	-	70,182,759	130,931,141
Net OPEB liability (Note 12)	-	-	-	2,167,781
Net pension liability (Note 10)	63,492,233	-	63,492,233	22,892,826
Total noncurrent liabilities	133,674,992	-	133,674,992	155,991,748
<b>Total liabilities</b>	<b>191,103,422</b>	<b>4,308</b>	<b>191,107,730</b>	<b>177,925,816</b>

(Continued)

**COUNTY OF OTTAWA**  
**STATEMENT OF NET POSITION**  
**SEPTEMBER 30, 2022**

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Deferred inflows of resources</b>				
Aggregate deferred inflows (Note 4)	6,110,038	-	6,110,038	-
Pension Plan/OPEB (Note 10 & 12)	<u>24,932,642</u>	<u>-</u>	<u>24,932,642</u>	<u>3,380,315</u>
	<u>31,042,680</u>	<u>-</u>	<u>31,042,680</u>	<u>3,380,315</u>
<b>Net position (Note 1)</b>				
Net investment in capital assets	135,442,301	-	135,442,301	276,813,425
Restricted for				
Capital projects	6,502,719	-	6,502,719	39,487,406
Donations	687,589	-	687,589	-
Grants	670,853	-	670,853	-
Infrastructure maintenance	-	-	-	1,557,104
State of Michigan public act restrictions	10,868,922	2,164,015	13,032,937	-
Unrestricted	<u>33,545,463</u>	<u>16,560,002</u>	<u>50,105,465</u>	<u>62,262,887</u>
<b>Total net position</b>	<u>\$ 187,717,847</u>	<u>\$ 18,724,017</u>	<u>\$ 206,441,864</u>	<u>\$ 380,120,822</u>

(Concluded)

**COUNTY OF OTTAWA**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Indirect Expenses Allocation</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue</u>
			<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	
<b>Primary government</b>						
Governmental activities						
Legislative	\$ 347,681	\$ 3,856	\$ -	\$ 1,085	\$ -	\$ (350,452)
Judicial	21,704,785	3,154,990	3,779,241	13,767,768	-	(7,312,766)
General government	28,214,461	(7,707,826)	8,366,520	9,098,683	-	(3,041,432)
Public safety	43,304,450	1,096,905	1,384,663	28,483,426	-	(14,533,266)
Public works	9,032,834	41,251	550,992	224,856	-	(8,298,237)
Health and welfare	85,725,558	2,866,077	2,820,288	70,677,592	-	(15,093,755)
Community and economic development	1,680,606	190,058	206,477	598,655	-	(1,065,532)
Culture and recreation	5,678,630	354,689	1,323,965	449,280	-	(4,260,074)
Interest on long-term debt	1,321,021	-	-	-	-	(1,321,021)
Total governmental activities	197,010,026	-	18,432,146	123,301,345	-	(55,276,535)
Business-type activities						
Delinquent tax collection	226,176	-	808,730	-	-	582,554
<b>Total primary government</b>	<b>\$ 197,236,202</b>	<b>\$ -</b>	<b>\$ 19,240,876</b>	<b>\$ 123,301,345</b>	<b>\$ -</b>	<b>\$ (54,693,981)</b>
<b>Component units</b>	<b>\$ 71,639,723</b>	<b>\$ -</b>	<b>\$ 38,342,586</b>	<b>\$ 41,659,108</b>	<b>\$ 14,972,825</b>	<b>\$ 23,334,796</b>

(Continued)



**COUNTY OF OTTAWA**

**STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Primary Government</b>			
	<b>Governmental Activities</b>	<b>Business-type Activities</b>	<b>Total</b>	<b>Component Units</b>
<b>Changes in net position</b>				
<b>Net (expense) revenue</b>	<u>\$ (55,276,535)</u>	<u>\$ 582,554</u>	<u>\$ (54,693,981)</u>	<u>\$ 23,334,796</u>
General revenues				
Property taxes, levied for general purposes	53,282,533	-	53,282,533	14,120
Property taxes, levied for park development	4,047,127	-	4,047,127	-
Property taxes, levied for E-911 Central Dispatch	5,707,030	-	5,707,030	-
Property taxes, levied for Road Commission and Cities	6,482,502	-	6,482,502	-
Property taxes, levied for CMH Millage Fund	3,654,244	-	3,654,244	-
Grants and contributions not restricted to specific programs	4,999,629	-	4,999,629	196,344
Investment earnings	(7,375,030)	(2,827,587)	(10,202,617)	198,336
Gain from disposal of capital assets	-	-	-	1,325,651
Miscellaneous	6,670	-	6,670	583,738
Transfers - internal activities	<u>673,994</u>	<u>(673,994)</u>	<u>-</u>	<u>-</u>
Total general revenues and transfers	<u>71,478,699</u>	<u>(3,501,581)</u>	<u>67,977,118</u>	<u>2,318,189</u>
Change in net position	16,202,164	(2,919,027)	13,283,137	25,652,985
<b>Net position, beginning of year</b>	<u>171,515,683</u>	<u>21,643,044</u>	<u>193,158,727</u>	<u>354,467,837</u>
<b>Net position, end of year</b>	<u>\$ 187,717,847</u>	<u>\$ 18,724,017</u>	<u>\$ 206,441,864</u>	<u>\$ 380,120,822</u>

(Concluded)

# COUNTY OF OTTAWA

## GOVERNMENTAL FUNDS BALANCE SHEET

SEPTEMBER 30, 2022

(with comparative totals for year ended September 30, 2021)

		Community Mental Health	American Rescue Plan Act	Building Authority	Nonmajor Governmental Funds	Total Governmental Funds	
	General					2022	2021
<b>Assets</b>							
Cash and pooled investments	\$ 71,380,838	4,115,169	\$ 19,248,782	\$ 26,978,688	\$ 25,052,219	\$ 146,775,696	\$ 93,912,747
Receivables (net of allowance for estimated uncollectibles)							
Taxes	8,790,509	-	-	-	4,818	8,795,327	6,753,943
Accounts	529,921	147,111	-	-	673,376	1,350,408	1,143,099
Leases	6,110,038	-	-	-	-	6,110,038	-
Accrued interest on investments	223,565	-	-	-	-	223,565	191,708
Due from other funds	42,262	-	-	-	47,019	89,281	192,278
Due from other governmental units	1,967,837	1,810,102	-	-	6,917,913	10,695,852	7,195,443
Interfund receivable	1,896,066	-	-	-	-	1,896,066	850,863
Advances to component units	325,000	-	-	-	-	325,000	325,000
Inventory of supplies	78,210	2,612	-	-	232,607	313,429	270,231
Prepaid expenditures	248,409	266	-	-	63,055	311,730	271,555
<b>Total assets</b>	<b>91,592,655</b>	<b>6,075,260</b>	<b>19,248,782</b>	<b>26,978,688</b>	<b>32,991,007</b>	<b>176,886,392</b>	<b>111,106,867</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>							
<b>Liabilities</b>							
Accounts payable	4,650,820	4,588,439	-	1,418,413	2,959,163	13,616,835	10,110,231
Due to other governmental units	380,573	1,438,586	-	-	5,384,978	7,204,137	7,917,594
Due to other funds	58,141	-	-	-	-	58,141	-
Interfund payable	-	-	-	-	1,859,430	1,859,430	850,863
Unearned revenue	473,973	26,072	19,248,782	-	288,934	20,037,761	20,805,477
<b>Total liabilities</b>	<b>5,563,507</b>	<b>6,053,097</b>	<b>19,248,782</b>	<b>1,418,413</b>	<b>10,492,505</b>	<b>42,776,304</b>	<b>39,684,165</b>
<b>Deferred inflows of resources</b>							
Aggregate deferred inflows (Note 4)	8,776,060	-	-	-	584,744	9,360,804	2,852,269
<b>Fund balances (Note 1)</b>							
Nonspendable	651,619	2,878	-	-	295,662	950,159	866,786
Restricted	9,563,032	19,285	-	25,560,275	9,147,765	44,290,357	18,926,619
Committed	43,772,317	-	-	-	12,470,331	56,242,648	20,511,243
Assigned	2,159,202	-	-	-	-	2,159,202	7,000,598
Unassigned	21,106,918	-	-	-	-	21,106,918	21,265,187
<b>Total fund balances</b>	<b>77,253,088</b>	<b>22,163</b>	<b>-</b>	<b>25,560,275</b>	<b>21,913,758</b>	<b>124,749,284</b>	<b>68,570,433</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 91,592,655</b>	<b>\$ 6,075,260</b>	<b>\$ 19,248,782</b>	<b>\$ 26,978,688</b>	<b>\$ 32,991,007</b>	<b>\$ 176,886,392</b>	<b>\$ 111,106,867</b>

## COUNTY OF OTTAWA

### RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

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<b>Total Fund Balances - Governmental Funds</b>	<b>\$ 124,749,284</b>
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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.

Capital assets not being depreciated - land	79,575,603
Capital assets being depreciated, net of accumulated depreciation	64,148,111

Certain assets are not current financial resources and are not reported in the funds.

Net other post-employment benefits asset	2,528,237
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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.

Total net position of internal service funds	48,068,522
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Certain deferred inflows reported in the funds are not available but are recognized in the governmental activities.

Unavailable deferred inflows	3,250,766
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Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Bonds and notes payable	(54,170,000)
Landfill reclamation liability	(5,963,395)
Accrued interest payable	(850,391)
Unamortized bond premium	(2,704,746)
Unamortized deferred bond refunding loss	179,553
Deferred Inflows for Pension and OPEB	(24,932,642)
Net pension liability	(63,492,233)
Deferred outflows for pension and OPEB plans	17,331,178

<b>Net Position of Governmental Activities</b>	<b><u>\$ 187,717,847</u></b>
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**COUNTY OF OTTAWA**

**GOVERNMENTAL FUNDS**

**STATEMENT OF REVENUES, EXPENDITURES**

**AND CHANGES IN FUND BALANCES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**(with comparative totals for year ended September 30, 2021)**

	<b>General</b>	<b>Community Mental Health</b>	<b>American Rescue Plan Act</b>	<b>Building Authority</b>	<b>Nonmajor Governmental Funds</b>	<b>Total Governmental Funds</b>	
						<b>2022</b>	<b>2021</b>
<b>Revenues</b>							
Taxes	\$ 64,401,437	\$ -	\$ -	\$ -	\$ 7,709,978	\$ 72,111,415	\$ 68,439,273
Intergovernmental revenues	11,640,853	48,898,697	29,785,292	-	37,056,635	127,381,477	97,045,758
Charges for services	9,907,656	63,565	-	-	2,708,905	12,680,126	12,964,888
Fines and forfeits	113,882	-	-	-	-	113,882	83,598
Investment earnings	391,833	28,724	-	8,727	103,390	532,674	407,632
Licenses and permits	356,164	-	-	-	1,105,961	1,462,125	1,427,543
Rental income	2,494,683	4,550	-	-	5,800	2,505,033	2,423,827
Other	1,084,050	58,719	-	-	2,117,076	3,259,845	3,433,880
<b>Total revenues</b>	<b>90,390,558</b>	<b>49,054,255</b>	<b>29,785,292</b>	<b>8,727</b>	<b>50,807,745</b>	<b>220,046,577</b>	<b>186,226,399</b>
<b>Expenditures</b>							
Current operations							
Legislative	670,309	-	-	-	-	670,309	544,737
Judicial	7,611,319	-	6,526,177	-	6,135,387	20,272,883	18,829,460
General government	12,288,940	-	4,508,076	-	3,939,310	20,736,326	22,272,764
Public safety	14,435,923	-	18,751,039	-	10,055,857	43,242,819	40,547,518
Public works	7,210,284	-	-	-	1,127,440	8,337,724	7,634,477
Health and welfare	1,254,608	49,593,189	-	-	35,110,342	85,958,139	76,600,698
Community and economic development	1,736,663	-	-	-	4,089	1,740,752	1,237,811
Culture and recreation	-	-	-	-	4,492,110	4,492,110	4,294,574
Other governmental functions	220,476	-	-	-	-	220,476	158,233
Debt service	-	-	-	-	5,062,369	5,062,369	4,706,728
Capital projects	708,226	-	-	4,018,819	5,053,409	9,780,454	8,179,291
<b>Total expenditures</b>	<b>46,136,748</b>	<b>49,593,189</b>	<b>29,785,292</b>	<b>4,018,819</b>	<b>70,980,313</b>	<b>200,514,361</b>	<b>185,006,291</b>
Revenues over (under) expenditures	<b>44,253,810</b>	<b>(538,934)</b>	<b>-</b>	<b>(4,010,092)</b>	<b>(20,172,568)</b>	<b>19,532,216</b>	<b>1,220,108</b>
<b>Other financing sources (uses)</b>							
Transfers from other funds	6,645,401	532,086	-	-	24,366,146	31,543,633	27,795,436
Transfers to other funds	(21,028,239)	-	-	(1,550,000)	(2,318,525)	(24,896,764)	(21,095,421)
Issuance of bonds	-	-	-	27,845,000	-	27,845,000	-
Premium on bonds	-	-	-	2,154,766	-	2,154,766	-
<b>Total other financing sources (uses)</b>	<b>(14,382,838)</b>	<b>532,086</b>	<b>-</b>	<b>28,449,766</b>	<b>22,047,621</b>	<b>36,646,635</b>	<b>6,700,015</b>
Net change in fund balances	29,870,972	(6,848)	-	24,439,674	1,875,053	56,178,851	7,920,123
<b>Fund balances, beginning of year</b>	<b>47,382,116</b>	<b>29,011</b>	<b>-</b>	<b>1,120,601</b>	<b>20,038,705</b>	<b>68,570,433</b>	<b>60,650,310</b>
<b>Fund balances, end of year</b>	<b>\$ 77,253,088</b>	<b>\$ 22,163</b>	<b>\$ -</b>	<b>\$ 25,560,275</b>	<b>\$ 21,913,758</b>	<b>\$ 124,749,284</b>	<b>\$ 68,570,433</b>



## COUNTY OF OTTAWA

### RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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<b>Net Change in Fund Balances - Governmental Funds</b>	<b>\$ 56,178,851</b>
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Amounts reported for governmental activities in the statement of net position 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.

Capital outlay	9,930,078
Depreciation expense	(6,558,895)
Net book value of disposed assets	(26,432)

Certain receivables are long-term in nature and are collectable over several years. However only the current year's receipts are reflected as revenues in the fund statements.

Change in unavailable revenues	398,497
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Bond or note proceeds provide 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.

Principal payments on debt	4,045,000
Issuance of Debt	(29,999,766)

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.

Change in landfill reclamation liability	(586,408)
Change in accrued interest payable	(402,530)
Amortization of bond premium	135,482
Amortization of deferred bond refunding costs	(36,603)
Change in net pension liability	4,665,642
Change in deferred outflow for pension plan	(439,883)
Change in deferred inflow for pension plan	(10,352,414)
Change in OPEB asset	(1,510,938)
Change in OPEB deferred outflow	149,180
Change in OPEB deferred inflow	1,769,443

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.

Change in net position of internal service funds	(11,156,140)
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<b>Change in Net Position of Governmental Activities</b>	<b><u>\$ 16,202,164</u></b>
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**COUNTY OF OTTAWA**

**PROPRIETARY FUNDS**

**STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**

	<b>Business-type Activities Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Delinquent Tax Revolving Fund</b>	<b>Internal Service Funds</b>
<b>Assets</b>		
Current assets		
Cash and pooled investments	\$ 15,576,877	\$ 21,787,928
Investments	-	42,586,936
Receivables		
Delinquent taxes receivable	2,259,706	-
Accrued interest and penalties on delinquent taxes	419,790	-
Accounts	22,291	7,815
Accrued interest on investments	-	51,297
Due from other governmental units	449,661	3,600
Due from other funds	-	3,613,807
Inventory of supplies	-	146,078
Prepaid expenses	-	983,715
Total current assets	<u>18,728,325</u>	<u>69,181,176</u>
Noncurrent assets		
Capital assets		
Office furniture and equipment	-	10,958,576
Copy machines	-	370,674
Telephone equipment	-	2,138,396
Vehicles	-	7,145,716
Less accumulated depreciation	-	(14,980,509)
Net capital assets	<u>-</u>	<u>5,632,853</u>
<b>Total assets</b>	<u>18,728,325</u>	<u>74,814,029</u>
<b>Liabilities</b>		
Current liabilities		
Accounts payable	4,068	2,191,452
Interfund payable	-	36,636
Current Portion of long-term debt	-	6,249,444
Due to other funds	-	3,644,947
Due to other governmental units	240	-
Total Current liabilities	<u>4,308</u>	<u>12,122,479</u>
Total Noncurrent liabilities	<u>-</u>	<u>14,623,028</u>
<b>Total liabilities</b>	<u>4,308</u>	<u>26,745,507</u>
<b>Net position</b>		
Invested in capital assets	-	5,632,853
Restricted for land foreclosure	2,164,015	-
Unrestricted	<u>16,560,002</u>	<u>42,435,669</u>
<b>Total net position</b>	<u>\$ 18,724,017</u>	<u>\$ 48,068,522</u>

# COUNTY OF OTTAWA

## PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-type Activities Enterprise Fund	Governmental Activities
	Delinquent Tax Revolving Fund	Internal Service Funds
<b>Operating revenues</b>		
Charges for services	\$ 77,039	\$ 43,846,479
Penalties and interest in delinquent taxes	731,524	-
Other revenue	167	564,730
<b>Total operating revenues</b>	<b>808,730</b>	<b>44,411,209</b>
<b>Operating expenses</b>		
Personnel services	164,193	3,482,829
Contractual services	48,528	1,203,610
Supplies	13,455	604,238
Depreciation	-	2,028,920
Building and equipment rental	-	344,883
Claims and legal	-	3,935,141
Miscellaneous	-	30,739,968
<b>Total operating expenses</b>	<b>226,176</b>	<b>42,339,589</b>
Operating income	582,554	2,071,620
<b>Nonoperating revenues (expenses)</b>		
Investment earnings	115,350	1,850,469
Net change in the fair value of investments	(2,942,937)	(9,673,012)
Gain on sale of capital assets	-	567,658
<b>Total nonoperating revenues</b>	<b>(2,827,587)</b>	<b>(7,254,885)</b>
Income before transfers	(2,245,033)	(5,183,265)
<b>Transfers</b>		
Transfers in	756	117,726
Transfers out	(674,750)	(6,090,601)
<b>Total transfers</b>	<b>(673,994)</b>	<b>(5,972,875)</b>
Change in net position	(2,919,027)	(11,156,140)
<b>Total net position, beginning of year</b>	<b>21,643,044</b>	<b>59,224,662</b>
<b>Total net position, end of year</b>	<b>\$ 18,724,017</b>	<b>\$ 48,068,522</b>

**COUNTY OF OTTAWA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Business-type Activities Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Delinquent Tax Revolving Fund</b>	<b>Internal Service Funds</b>
<b>Cash flows from operating activities</b>		
Cash received from interfund services provided	\$ -	\$ 44,447,278
Cash receipts from customers	167	-
Cash received from penalties and interest on delinquent taxes	793,467	-
Cash payments to suppliers for goods and services	(66,202)	(31,331,754)
Cash payments for self-funded insurance claims	-	(1,454,260)
Cash payments to employees for services	(164,193)	(4,829,734)
Purchase of delinquent tax rolls	2,544,830	-
Collection of delinquent tax rolls	(2,259,706)	-
<b>Net cash provided by (used for) operating activities</b>	<u>848,363</u>	<u>6,831,530</u>
<b>Cash flows from noncapital financing activities</b>		
Due from other funds	-	(24,213)
Transfers in from other funds	756	117,726
Transfers out to other funds	(674,750)	(6,090,601)
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>(673,994)</u>	<u>(5,997,088)</u>
<b>Cash flows from capital and related financing activities</b>		
Acquisition of capital assets	-	(1,870,036)
Proceeds from sale of equipment	-	567,658
<b>Net cash provided by (used for) capital and related financing activities</b>	<u>-</u>	<u>(1,302,378)</u>
<b>Cash flows from investing activities</b>		
Purchase of investments	-	(13,484,706)
Interest on investments	115,350	1,804,239
Net change in the fair value of investments	(2,942,937)	-
Proceeds from sale of investments	-	14,158,588
<b>Net cash provided by (used for) investing activities</b>	<u>(2,827,587)</u>	<u>2,478,121</u>
Net increase (decrease) in cash and pooled investments	(2,653,218)	2,010,185
<b>Cash and pooled investments, beginning of year</b>	<u>18,230,095</u>	<u>19,777,743</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 15,576,877</u>	<u>\$ 21,787,928</u>

(Continued)



**COUNTY OF OTTAWA**  
**PROPRIETARY FUNDS**  
**STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Business-type Activities Enterprise Fund</b>	<b>Governmental Activities</b>
	<b>Delinquent Tax Revolving Fund</b>	<b>Internal Service Funds</b>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</b>		
Operating income (loss)	\$ 582,554	\$ 2,071,620
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities		
Depreciation	-	2,028,920
Change in assets and liabilities not affecting cash provided by (used for) operating activities		
(Increase) decrease in receivables	268,839	(3,614)
(Increase) decrease in prepaid expenses	-	303,490
Increase (decrease) in unpaid claims liability	-	2,480,881
Increase (decrease) in accounts payable	(3,030)	53,948
Increase (decrease) in current portion of long-term debt	-	23,345
Increase (decrease) in due to other funds	-	(67,292)
<b>Net cash provided by (used for) operating activities</b>	<b>\$ 848,363</b>	<b>\$ 6,831,530</b>

**Noncash investing activities**

The change in fair value of investments for the internal service funds was (\$9,673,012)

(Concluded)

**COUNTY OF OTTAWA**  
**FIDUCIARY FUNDS**  
**STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**  
**(with comparative totals at September 30, 2021)**

	<b>Other Post-Employment Benefit Plan</b>		<b>Custodial Funds</b>	
	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Assets</b>				
Cash and pooled investments	\$ 685,649	\$ 226,431	\$ 45,980,792	\$ 43,378,660
U.S. Government securities	1,147,697	1,034,590	-	-
Corporate bonds	746,826	855,734	-	-
Mutual funds				
Money market mutual funds	40,610	458,216	-	-
Fixed income	101,464	162,918	-	-
Domestic equity	1,219,501	1,768,684	-	-
Exchange traded	2,489,664	3,424,848	-	-
International equity	72,523	138,860	-	-
<b>Total assets</b>	<b><u>6,503,934</u></b>	<b><u>8,070,281</u></b>	<b><u>45,980,792</u></b>	<b><u>43,378,660</u></b>
<b>Liabilities</b>				
Due to other governmental units				
Due to State of Michigan	-	-	45,503,204	42,955,239
Fines and fees due to local libraries	-	-	243,915	210,865
Custodial deposits	-	-	158,314	147,557
<b>Total liabilities</b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>\$ 45,905,433</u></b>	<b><u>\$ 43,313,661</u></b>
<b>Net position</b>				
Restricted for:				
Inland Lakes	-	-	75,359	64,999
Other post-employment benefits	6,503,934	8,070,281	-	-
<b>Total Net Position</b>	<b><u>\$ 6,503,934</u></b>	<b><u>\$ 8,070,281</u></b>	<b><u>\$ 75,359</u></b>	<b><u>\$ 64,999</u></b>

**COUNTY OF OTTAWA**

**FIDUCIARY FUNDS**

**STATEMENT OF CHANGES IN NET POSITION**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Other Post-Employment Benefit Plan</b>		<b>Custodial Funds</b>	
	<b><u>2022</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Additions</b>				
Contributions				
Employer	\$ 46,805	\$ 78,291	\$ -	\$ -
Plan member	446,530	440,066	-	-
Investment income (loss)	(1,071,889)	1,373,586	-	-
Custodial Deposits	-	-	105,545,030	98,533,017
<b>Total additions</b>	<b>(578,554)</b>	<b>1,891,943</b>	<b>105,545,030</b>	<b>98,533,017</b>
<b>Deductions</b>				
Administrative expense	68,619	69,740	-	-
Premiums	919,174	494,200	-	-
Custodial Payments	-	-	105,534,670	98,547,697
<b>Total deductions</b>	<b>987,793</b>	<b>563,940</b>	<b>105,534,670</b>	<b>98,547,697</b>
Total net increase (decrease)	(1,566,347)	1,328,003	10,360	(14,680)
<b>Net position, beginning of year</b>	<b>8,070,281</b>	<b>6,742,278</b>	<b>64,999</b>	<b>79,679</b>
<b>Net position, end of year</b>	<b>\$ 6,503,934</b>	<b>\$ 8,070,281</b>	<b>\$ 75,359</b>	<b>\$ 64,999</b>

# COUNTY OF OTTAWA

## COMPONENT UNITS COMBINING STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Brownfield Redevelopment Authority	Ottawa County Economic Development Corporation	Total
<b>Assets</b>								
Current assets								
Cash and pooled investments	\$ 61,674,146	\$ 6,307,471	\$ 17,910,049	\$ 49,996	\$ 3,043,924	\$ 115,926	\$ 9,882	\$ 89,111,394
Accounts	6,619,333	-	2,871,668	-	7,072,444	-	-	16,563,445
Due from other governments	1,520,599	526,432	-	-	-	-	-	2,047,031
Inventory of supplies	1,202,234	-	14,291	-	-	-	-	1,216,525
Prepaid items	270,182	237,174	-	-	-	-	-	507,356
Total current assets	71,286,494	7,071,077	20,796,008	49,996	10,116,368	115,926	9,882	109,445,751
Noncurrent assets								
Due from other governments	-	-	106,507,661	-	-	-	-	106,507,661
Notes receivable	-	-	-	-	-	60,783	-	60,783
Capital assets not being depreciated	4,449,328	-	-	-	-	-	-	4,449,328
Capital assets being depreciated, net	275,553,684	14,290,559	-	-	45,239,236	-	-	335,083,479
Total noncurrent assets	280,003,012	14,290,559	106,507,661	-	45,239,236	60,783	-	446,101,251
<b>Total assets</b>	351,289,506	21,361,636	127,303,669	49,996	55,355,604	176,709	9,882	555,547,002
<b>Deferred outflows of resources</b>								
Unamortized bond refunding costs	-	-	2,076,376	-	-	-	-	2,076,376
Deferred for pension/opeb plans	3,689,731	113,844	-	-	-	-	-	3,803,575
	3,689,731	113,844	2,076,376	-	-	-	-	5,879,951
<b>Liabilities</b>								
Current liabilities								
Accounts payable	4,539,685	143,368	2,756,210	-	509,643	41,916	-	7,990,822
Interest payable	-	-	790,084	-	48,072	-	-	838,156
Due to component units	177,440	-	275,668	-	-	-	-	453,108
Current portion of long-term debt	1,293,871	865,977	7,210,000	-	1,244,061	-	-	10,613,909
Advances from primary government	-	-	150,000	-	175,000	-	-	325,000
Advances from other governments	1,070,939	-	-	-	-	-	-	1,070,939
Unearned revenue	-	-	310,714	-	331,420	-	-	642,134
Total current liabilities	7,081,935	1,009,345	11,492,676	-	2,308,196	41,916	-	21,934,068

(Continued)



# COUNTY OF OTTAWA

## COMPONENT UNITS COMBINING STATEMENT OF NET POSITION

SEPTEMBER 30, 2022

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Brownfield Redevelopment Authority	Ottawa County Economic Development Corporation	Total
Noncurrent liabilities								
Noncurrent portion of long-term obligations	3,469,881	6,142,638	116,032,700	-	5,225,139	60,783	-	130,931,141
Net OPEB liability	2,167,781	-	-	-	-	-	-	2,167,781
Net pension liability	22,654,113	238,713	-	-	-	-	-	22,892,826
Total noncurrent liabilities	28,291,775	6,381,351	116,032,700	-	5,225,139	60,783	-	155,991,748
<b>Total liabilities</b>	<b>35,373,710</b>	<b>7,390,696</b>	<b>127,525,376</b>	<b>-</b>	<b>7,533,335</b>	<b>102,699</b>	<b>-</b>	<b>177,925,816</b>
<b>Deferred inflows of resources</b>								
Deferred for pension/opeb plans	3,304,696	75,619	-	-	-	-	-	3,380,315
<b>Net position</b>								
Net investment in capital assets	276,813,425	-	-	-	-	-	-	276,813,425
Restricted for								
Capital projects	39,487,406	-	-	-	-	-	-	39,487,406
Infrastructure maintenance	-	-	1,557,104	-	-	-	-	1,557,104
Unrestricted	-	14,009,165	297,565	49,996	47,822,269	74,010	9,882	62,262,887
<b>Total net position</b>	<b>\$ 316,300,831</b>	<b>\$ 14,009,165</b>	<b>\$ 1,854,669</b>	<b>\$ 49,996</b>	<b>\$ 47,822,269</b>	<b>\$ 74,010</b>	<b>\$ 9,882</b>	<b>\$ 380,120,822</b>

(Concluded)

**COUNTY OF OTTAWA**

**COMPONENT UNITS**

**COMBINING STATEMENT OF ACTIVITIES**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

Functions/Programs Component units	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Ottawa County Road Commission	\$36,185,074	\$13,579,458	\$ 35,422,067	\$ 9,283,855	\$ 22,100,306
Ottawa County Central Dispatch Authority	6,081,966	18,803	6,234,365	-	171,202
Ottawa County Public Utilities	24,627,831	24,741,384	-	-	113,553
Ottawa County Land Bank Authority	125	-	-	-	(125)
Ottawa County Office of the Water Resources Commissioner	4,526,787	-	-	5,688,970	1,162,183
Ottawa County Brownfield Redevelopment Authority	217,940	2,941	2,676	-	(212,323)
Ottawa County Economic Development Corporation	-	-	-	-	-
Total component units	<u>71,639,723</u>	<u>38,342,586</u>	<u>41,659,108</u>	<u>14,972,825</u>	<u>23,334,796</u>

(Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Brownfield Redevelopment Authority	Ottawa County Economic Development Corporation	Total
<b>Changes in net position</b>								
<b>Net (expense) revenue</b>	\$ 22,100,306	\$ 171,202	\$ 113,553	\$ (125)	\$ 1,162,183	\$ (212,323)	\$ -	\$ 23,334,796
General revenues								
Property taxes, levied for general purposes	-	-	-	-	-	14,120	-	14,120
Grants and contributions not restricted to specific programs	-	-	-	-	-	196,344	-	196,344
Investment earnings/(loss)	279,943	(98,597)	2,465	-	14,525	-	-	198,336
Gain from disposal of capital assets	1,325,651	-	-	-	-	-	-	1,325,651
Miscellaneous	583,738	-	-	-	-	-	-	583,738
<b>Total general revenues</b>	<b>2,189,332</b>	<b>(98,597)</b>	<b>2,465</b>	<b>-</b>	<b>14,525</b>	<b>210,464</b>	<b>-</b>	<b>2,318,189</b>
Change in net position	24,289,638	72,605	116,018	(125)	1,176,708	(1,859)	-	25,652,985
<b>Net position, beginning of year</b>	<b>292,011,193</b>	<b>13,936,560</b>	<b>1,738,651</b>	<b>50,121</b>	<b>46,645,561</b>	<b>75,869</b>	<b>9,882</b>	<b>354,467,837</b>
<b>Net position, end of year</b>	<b>\$ 316,300,831</b>	<b>\$ 14,009,165</b>	<b>\$ 1,854,669</b>	<b>\$ 49,996</b>	<b>\$ 47,822,269</b>	<b>\$ 74,010</b>	<b>\$ 9,882</b>	<b>\$ 380,120,822</b>

(Concluded)

## **NOTES TO THE FINANCIAL STATEMENTS**



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The County of Ottawa, Michigan (the "County") was incorporated in 1837 and covers an area of approximately 565 square miles with the County seat located in the City of Grand Haven. The County operates under an 11 member-elected Board of Commissioners (the "Board") and provides services to its estimated 299,157 residents in many areas including law enforcement, administration of justice, community enrichment and development and human services.

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

**Reporting entity**

The accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable. 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, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Blended and discretely presented component units are shown based on their year-end indicated below.

**Blended component units**

**The Building Authority** is governed by a three-member board appointed by the Ottawa County Board of Commissioners. Its sole purpose is to finance and construct the County's public buildings. It is reported in the appropriate fund categories of debt service and capital projects and has a September 30 year-end.

**The Ottawa County, Michigan Insurance Authority ("OCIA")** is a separate legal entity organized for the purpose of providing insurance coverage and risk management and related services to public entities in the County of Ottawa, Michigan pursuant to State of Michigan Act No. 36 of the Public Acts of 1988. The governing board consists of one appointed and four elected officials of the County and one appointed official from each other participating public entity. The County and the Building Authority are currently the only participating entities. The OCIA is reported in an internal service fund and has a September 30 year-end.

A separate report for the Building Authority and complete financial statements for the OCIA can be obtained from:

Fiscal Services Director, Ottawa County  
12220 Fillmore Street  
West Olive, MI 49460

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Reporting entity (continued)**

**Discretely presented component units**

**The Ottawa County Road Commission ("Road Commission")** was established pursuant to the County Road Law (MCL 224.1). The governing board is appointed by the Ottawa County Board of Commissioners. It may not issue debt or levy a tax without the approval of the County Board of Commission. Road Commission property taxes are levied under the taxing authority of the County, as approved by the County electors, and are included as part of the County's total tax levy. The Road Commission has a September 30 year-end.

Complete financial statements for the Road Commission can be obtained from:

Finance Director, Ottawa County Road Commission  
P.O. Box 7392  
Grand Haven, MI 49417

**The Ottawa County Central Dispatch Authority ("OCCDA")** is governed by an eight-member board with two members appointed by the Ottawa County Board of Commissioners. The OCCDA is fiscally dependent upon the County because it cannot levy taxes or issue bonded debt without approval of the Board. OCCDA property taxes are levied under the taxing authority of the County, as approved by the County electors, and are included as part of the County's total tax levy. Additionally, the economic resources of the OCCDA are almost entirely for the benefit of the Ottawa County residents and it would be misleading to exclude the activity. The OCCDA has a December 31 year-end.

Complete financial statements for the OCCDA can be obtained from:

Director, Ottawa County Central Dispatch Authority  
12101 Stanton Street  
West Olive, MI 49460

**The Ottawa County Public Utilities System ("System")** is governed by a board appointed by the Ottawa County Board of Commissioners. The System deposits receipts with and invests through the County. It is fiscally dependent upon the County because the Board must approve debt issuances of Public Act 342 bonds. The System has a December 31 year-end.

Complete financial statements for the System can be obtained from:

Finance Director, Ottawa County Road Commission  
P.O. Box 7392  
Grand Haven, MI 49417

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Reporting entity (continued)**

**Discretely presented component units (continued)**

**The Ottawa County Land Bank Authority (“Authority”)** was established pursuant to the Michigan Land Bank Fast Track Act, 2003 P.A. 258, 124.751 and the intergovernmental agreement by and between the Michigan Land Bank Fast Track Authority and the Treasurer of the County of Ottawa. The governing board consists of the Treasurer of the County of Ottawa and eight additional members appointed by the Ottawa County Board of Commissioners. The Authority has the power to contract, to sue and be sued, to hold, manage and dispose of property, etc. Although funding for the Authority is designed to come from the eventual sale of properties, the County Board of Commission has enabled the Authority to borrow up to \$50,000 from the County’s Delinquent Tax Revolving fund as needed, interest free. The Authority has a September 30 year-end.

Complete financial statements for the Authority can be obtained from:

Fiscal Services Director, Ottawa County  
12220 Fillmore Street  
West Olive, MI 49460

**The Ottawa County Office of the Water Resources Commissioner (“WR Commissioner”)** manages the drainage districts established pursuant to the Drain Code of 1956 which 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 WR Commissioner is considered to be a component unit of the County because the County has the ability to significantly influence operations and has accountability for fiscal matters, by formally approving the WR Commissioner’s budget and performing all financial management functions. The statutory drainage board of Chapter 20 drainage districts consists of the Water Resources Commissioner, the Chair of the County Board of Commissioners and one other member of the Board of Commissioners. The statutory drainage board of Chapter 6 and 21 drainage districts consists of the State Director of Agriculture and the Water Resources Commissioner of each county involved in the project. The Water Resources Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapter 4 and 8 of the Drain Code. The drainage board or Water Resources Commissioner, on behalf of the drainage district, may issue debt and levy special assessments authorized by the Drain Code without the prior approval of the Board. The full faith and credit of the County may be pledged for the debt of the drainage district. The Office of the Water Resources Commissioner has a September 30 year-end.

Complete financial statements for the WR Commissioner can be obtained from:

Fiscal Services Director, Ottawa County  
12220 Fillmore Street  
West Olive, MI 49460

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Reporting entity (continued)**

**Discretely presented component units (continued)**

**The Economic Development Corporation of the County of Ottawa (“EDC”)** was established pursuant to the Economic Development Corporations Act (Act 338, Public Acts of 1974, as amended) and is a separate legal entity. The EDC’s governing board is appointed by the Ottawa County Board of Commissioners. The County was required to hold a public hearing and approve the bonds issued in compliance with the Internal Revenue Code. Neither the EDC nor the County is obligated in any way for the payment of these bonds. The EDC has a September 30 year-end.

Complete financial statements for the EDC can be obtained from:

Fiscal Services Director, Ottawa County  
12220 Fillmore Street  
West Olive, MI 49460

**The Ottawa County Brownfield Redevelopment Authority (the “BRA”)** was established pursuant to the Brownfield Redevelopment Financing Act (Act 381, Public Acts of 1996, as amended) and is separate legal entity. The BRA’s governing board is appointed by the Ottawa County Board of Commissioners. The primary government appoints the voting majority and imposes its will through the approval of all BRA projects. The BRA has a September 30 year-end.

Complete financial statements for the BRA can be obtained from:

Fiscal Services Director, Ottawa County  
12220 Fillmore Street  
West Olive, MI 49460

**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. However, exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort costs and program revenues 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.



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Government-wide and fund financial statements**

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 are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect expenses* are charged based upon a County-wide cost allocation plan which allocates costs based upon the number of full time equivalents, number of transactions, and other pertinent information. *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.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund statements. The fiduciary fund financial statements are reported using the *accrual basis of accounting* and the *economic resources measurement focus*. Revenues are recorded when earned and expenses are recorded when 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. After March 1 of the following year, the Delinquent Tax Revolving Fund pays the County for any real outstanding taxes as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

**Measurement focus, basis of accounting, and financial statement presentation**

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 property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, landfill closure costs and compensated absences are recorded only when payment is due.

Intergovernmental revenue, charges for services, grants 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. The County considers these to be available if received within 180 days of year-end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement focus, basis of accounting, and financial statement presentation (continued)**

The County reports the following major governmental funds:

**General Fund** is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. With the implementation of GASB Statement No.54, *Fund balance Reporting and governmental Fund definitions*, certain funds which had been special revenue funds have been combined with the general fund. These funds include:

**Cell Towers Fund (1060)** – This fund was established to account for the Cell Tower activities. The monies are mainly used for the maintenance of the cell towers. Rent in excess of expenses is committed to technology improvements.

**Board Initiatives (1070)** – This fund was established to account for the projects that will be funded by the budgetary savings resulting from the use of American Rescue Plan Act (ARPA) funds which the Board has committed.

**Solid Waste Clean-Up Fund (2271)** – This fund was established to account for monies received from settlement of a claim. The monies are mainly used for the clean-up of the Southwest Ottawa Landfill.

**Infrastructure Fund (2444)** – This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

**Stabilization Fund (2570)** – This fund was established to assure the continued solid financial condition of the County in case of emergency.

**DBDC Fund (2970)** – This fund is used to account for the property tax revenue committed by the Board of Commissioners to pay the unfunded liability for the Municipal Employees Defined Benefit Retirement Plan.

**Community Mental Health Fund (2220)** – This fund is used to account for monies to provide mental health services within the County. Monies are provided by federal, state and county appropriations, contributions and charges for services.

**American Rescue Plan Act (ARPA) Fund (2860)** – The American Rescue Plan Act of 2021 (ARPA) established the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) to provide state, local and Tribal governments with the resources needed to respond to the COVID-19 pandemic and its economic effects and to build a stronger, more equitable economy during the recovery. Funds are provided and allocated through federal legislation via the Department of Treasury. This fund is used to account for those monies.

**Building Authority Fund (4690)** – this fund was established to record receipts and expenditures for capital projects financed by the Building Authority.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Measurement focus, basis of accounting, and financial statement presentation (continued)**

The County reports the following major proprietary fund:

**Delinquent Tax Revolving Fund (5160)** – This Enterprise Fund is used to pay each local governmental unit, including the County general fund, the respective amount of delinquent taxes not collected as of March 1 of each year. Financing is provided by subsequent collection of delinquent property taxes by the County Treasurer.

The County also reports the following fund types:

**Special Revenue Funds** account for revenue from specific revenue sources (other than fiduciary or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

The **Debt Service Funds** account for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

**Capital Projects Funds** accounts for construction projects performed on existing County facilities, the purchase of capital equipment and for the construction of County buildings.

**Internal Service Funds** account for data processing, equipment purchases, and insurance coverage provided to County departments on a cost reimbursement basis.

The **OPEB Trust Fund** is used to account for the activity of the County's other post-employment benefit program.

**Custodial Funds** account for assets held for the benefit of external organizations and individuals including other governments. The majority of the balances in the custodial funds represent payments collected on behalf of the State of Michigan and other governmental agencies.

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 delinquent tax revolving enterprise fund are interest and penalties on delinquent taxes. The principal operating revenues of the County's internal service funds are charges to County departments for equipment amortization, employee benefit programs and insurance coverage. Operating expenses for the enterprise fund include costs associated with the collection of delinquent taxes. Operating expenses for the internal service funds include the cost of services (including premiums and claims), administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

**Assets, liabilities, and net position or equity**

**Cash and pooled investments**

For purposes of the statement of cash flows, the County considers all assets held in the cash and investment pool to be cash equivalents because the investments are not identifiable to specific funds and the assets can be withdrawn at any time, similar to a demand deposit account. The investments of the County investment pool consist primarily of U.S. treasuries, U.S. government agency securities, commercial paper, certificates of deposit, local government investment pools, and mutual funds.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Assets, liabilities, and net position or equity (continued)**

**Receivables, payables, and due from other governments**

Investments of the Insurance Authority and other post-employment benefit plan trust also consist of government and corporate debt and equity securities. All investments are recorded at fair value.

During the course of operations, numerous transactions occur between individual funds and/or between the primary government and component units for goods provided or services rendered. These receivables and payables are classified as "due from other funds/component units" or "due to other funds/component units" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Other accounts receivable is shown net of the allowance for estimated uncollectible. For the mental health fund receivables, an allowance of \$184,219 has been established. For the jail and inmate housing receivable and various other receivables an allowance of \$313,282 has been established. The health fund receivables also has an allowance of \$64,891.

**Property taxes**

Property taxes for general County operations are levied as of July 1 (lien date) on property values assessed as of the same date. Property taxes for Parks and Recreation, Community Mental Health, the OCCDA, the Road Commission and Cities are levied December 1 (lien date) on property values assessed as of the same date. The taxes levied July 1 are due on September 14 and taxes levied December 1 are due on February 14 of the following year. After the due dates, the applicable property is subject to penalties and interest.

**Advances to other funds**

Noncurrent portions of long-term interfund loans receivable in governmental funds are reported as advances and are offset by non-spendable fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

**Inventories and prepaids**

Inventories are valued at cost on the first-in / first-out (FIFO) method. Inventories are recorded as expenditures when consumed rather than when purchased. Payments made to vendors for services that will benefit periods beyond a fund's fiscal year-end are recorded as prepaid in both government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.



# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Assets, liabilities, and net position or equity (continued)

##### Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. For the County, infrastructure exists in the Road Commission and the Office of the Water Resources Commissioner component units. The capitalization threshold ranges from \$1,000 – \$25,000. Capital assets are defined by the primary government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated capital assets are valued at acquisition value (the amount that would be paid to acquire an asset with an equivalent potential in an ordinary market transaction) on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. 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.

Interest is not capitalized or included in the value of capital assets. Depreciation of the capital assets (including infrastructure) of the primary government, as well as the component units, is computed using the straight-line method over the estimated useful lives.

	<u>Years</u>
Land improvements	25
Buildings and improvements	25 - 50
Office furniture and equipment	3 - 20
Vehicles	3 - 10
Infrastructure	30

##### Self-insurance claims incurred but not reported

At September 30, 2022 the County had several Internal Service funds which account for various uninsured risks. The County is self-insured up to certain limits, which vary by type of risk, and purchases reinsurance to cover claims in excess of those limits. The County records estimates of self-insurance claims incurred but not reported as of September 30 based on historical trend information, claims reported subsequent to year-end, actuarial valuations and/or professional judgment. Such estimates are included in accounts payable and long-term debt.

##### Compensated absences

Substantially all County employees are granted vacation and sick leave in varying amounts based on length of service. Vacation pay is fully vested when earned and accrued in the proprietary funds and the government-wide financial statements. Employees are granted varying amounts of sick days annually and may accumulate up to various maximums. Unused sick leave accumulated under the current plan is forfeited upon termination or retirement. Therefore, no liability for unpaid accumulated sick leave is recorded. All employees except judges and elected officials are covered under short and long-term disability benefits if an illness lasts longer than 10 working days or six months, respectively.

Employees who accumulated sick days under the County's prior sick leave policy before moving into the current plan have been allowed to bank up to 120 hours of their sick days accumulated under the prior plan

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Assets, liabilities, and net position or equity (continued)**

**Compensated absences (continued)**

in a holding account at the pay rate in effect when they entered the current plan. Employees' accounts earn interest annually at the average rate earned by the County Treasurer. Eligible employees with at least ten years of continuous service are paid for banked sick days in full upon death or retirement and at the rate of 50% of accumulated benefits upon termination for reasons other than death or retirement.

A liability for this amount is accrued and reported in the government-wide financial statements. The County estimates that the maximum liability for unpaid and unused sick leave would be \$9,273 at September 30, 2022 if all employees who accumulated sick leave under the prior plan retired. Only the portion of this liability that has matured is recognized as a current liability. The liability for this balance is recorded in the internal service funds. The County has fully funded its vacation pay liability. The vacation pay expenditure/expense was recorded in each fund, and this amount was recorded in the compensated absence internal service fund.

Under the Road Commission's personnel policy and contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the policy and contracts. Accumulated leave of the General Fund is recorded on the statement of net position.

The OCCDA's personnel policy and employment agreements provide employees a vested right to receive payments for unused vacation leave under formulas and conditions specified in the policy and agreements. Accumulated leave of the General Fund is recorded on the statement of net position.

**Employee retirement plans**

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

**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 governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported including bond premiums or net of discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expense regardless of fund or activity.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Assets, liabilities, and net position or equity (continued)**

**Restricted net position**

Under Act 30, Public Acts of 1978, the use of the fund balance of the Stabilization Fund (consolidated with the General Fund) is restricted to 1) cover a deficit, 2) prevent a reduction in the level of public services or number of employees in the current or next fiscal year, or 3) cover expenses arising from a natural disaster.

**Fund equity**

The County implemented the provisions of GASB Statement No.54, *Fund Balance Reporting and Governmental Fund Definitions*, in the 2011 financial statements. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

In the fund financial statements, governmental funds report fund balance in five categories:

1. Nonspendable fund balance cannot be spent because it is either a) not in spendable form or b) legally or contractually required to be maintained intact.
2. Restricted fund balance can only be spent for specific purposes due to a) externally imposed by grantors, creditors, and contributors, of laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balance can only be spent for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.
4. Assigned fund balance is constrained by the government's intent to be used for specific purposes but has not been formally committed by Board action or restricted in any way. Through the County's fund balance policy, the Board has delegated the authority to assign fund balance to the County Administrator.
5. Unassigned fund balance is the residual classification for the General Fund. Except for funds with negative fund balance, only the General Fund has unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the County's policy to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the County's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

In addition, it is the County's policy to maintain a fund balance in the General Fund of not less than 20% and not more than 25% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Assets, liabilities, and net position or equity (continued)**

**Fund equity (continued)**

Details on the County's fund balance amounts follow:

	General	Community Mental Health	Building Authority	Nonmajor Governmental Funds	Total
Nonspendable:					
Inventory and prepaid expenditures	\$ 326,619	\$ 2,878	\$ -	\$ 295,662	\$ 625,159
Long-term advances to component units	325,000	-	-	-	325,000
Total Nonspendable	<b>\$ 651,619</b>	<b>\$ 2,878</b>	<b>\$ -</b>	<b>\$ 295,662</b>	<b>\$ 950,159</b>
Restricted:					
Special Millage/Bonds					
Parks and Recreation millage - Fund 2081	\$ -	\$ -	\$ -	\$ 2,759,796	\$ 2,759,796
CMH Millage - Fund 2221	-	-	-	3,742,923	3,742,923
Building Authority - 4690	-	-	25,560,275	-	25,560,275
Donations:					
Canines	1,190	-	-	-	1,190
Circuit Court Learning Center	11,755	-	-	-	11,755
Dive Team	1,375	-	-	-	1,375
HAZMAT	17,521	-	-	-	17,521
Non-motorized Pathw ays	24,270	-	-	-	24,270
Sheriff Honor Guard	1,372	-	-	-	1,372
Sheriff Monument	10,591	-	-	-	10,591
Sheriff Victim's Advocates	9,630	-	-	-	9,630
Cold Case	2,633	-	-	-	2,633
DEI Office Donations	5,200	-	-	-	5,200
Pathw ays to Better Health - Fund 2210	-	-	-	602,052	602,052
Grants:					
IRS Asset Forfeiture - Fund 2620	-	-	-	9,634	9,634
Marriage Counseling	168,637	-	-	-	168,637
Road Salt Management	1,944	-	-	-	1,944
Sheriff Training	10,683	-	-	-	10,683
Community Mental Health - Fund 2220	-	19,285	-	-	19,285
Substance Use Disorder - Fund 1010 & 2225	-	-	-	248,372	248,372
Other Governmental Grants - Fund 2180	-	-	-	212,298	212,298
State of Michigan Public Act Restrictions:					
Jail Booking Fees	10,094	-	-	-	10,094
Stabilization - Fund 2570	9,255,217	-	-	-	9,255,217
Concealed Pistol Licensing - Fund 2631	-	-	-	414,510	414,510
Homestead Property Tax - Fund 2550	-	-	-	55,063	55,063
Register of Deeds Technology - Fund 2560	-	-	-	1,103,117	1,103,117
In Lieu of Petition	30,921	-	-	-	30,921
Total Restricted	<b>\$ 9,563,032</b>	<b>\$ 19,285</b>	<b>\$ 25,560,275</b>	<b>\$ 9,147,765</b>	<b>\$ 44,290,357</b>



**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Assets, liabilities, and net position or equity (continued)**

**Fund equity (continued)**

	General	Community Mental Health	Building Authority	Nonmajor Governmental Funds	Total
<b>Committed</b>					
Infrastructure - Fund 2444	\$ 514,156	\$ -	\$ -	\$ -	\$ 514,156
Innovation Fund	668,868	-	-	-	668,868
Mental Health Programs	581,275	-	-	-	581,275
Red Pine Timber Sales	167,909	-	-	-	167,909
Solid Waste Clean-Up - Fund 2271	2,671,355	-	-	-	2,671,355
Substance Abuse	799,480	-	-	-	799,480
Technology Improvements	75,000	-	-	-	75,000
Voting Machines	313,617	-	-	-	313,617
Defined Benefit Retirement Plan Closure Fund 2970	473,688	-	-	-	473,688
Capital Improvement - Fund 4020/4080	-	-	-	8,262,341	8,262,341
Farmland Preservation - Fund 2340	-	-	-	97,081	97,081
Board Initiatives	29,785,292	-	-	-	29,785,292
Board Initiatives - Fund 1070	7,132,232	-	-	-	7,132,232
Cell Tower - Fund 1060	589,445	-	-	-	589,445
Child Care - Fund 2920	-	-	-	786,108	786,108
Health - Fund 2210	-	-	-	2,574,078	2,574,078
Landfill Tipping Fees - Fund 2272	-	-	-	599,819	599,819
Sheriff Contracts - Fund 2630	-	-	-	150,904	150,904
<b>Total Committed</b>	<b>\$ 43,772,317</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 12,470,331</b>	<b>\$ 56,242,648</b>
<b>Assigned</b>					
4 C Program	\$ 164,105	\$ -	\$ -	\$ -	\$ 164,105
Community Corrections	106,695	-	-	-	106,695
M231 Race	25,563	-	-	-	25,563
Memorial Garden	1,302	-	-	-	1,302
Planning Commission	134,888	-	-	-	134,888
Strategic Planning Consultant Fees	250	-	-	-	250
Succeeding Year's Budget Deficit	1,000,000	-	-	-	1,000,000
Technology Forum	6,266	-	-	-	6,266
Family Justice Center	500,000	-	-	-	500,000
EDC	195,800	-	-	-	195,800
Digital Inclusion Strategy	24,333	-	-	-	24,333
<b>Total Assigned</b>	<b>\$ 2,159,202</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,159,202</b>

**Comparative data**

Presentation of comparative total data for the prior year have been presented when available in order to provide an understanding of the changes in the financial position and operations of these funds.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**Budgetary information**

The General, Special Revenue, Debt Service, and Capital Projects funds are under formal budgetary control. Formal budgetary integration is used as a management control device during the year for governmental funds. While formal budget integration is not used for other funds, informational summaries are prepared and presented to the Board for consideration for internal service and proprietary fund types. The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act, which mandates an annual budget process and an annual appropriation act to implement the budget. Budgets, as presented for these funds in the accompanying financial statements, were prepared on the modified accrual basis of accounting.

The Fiscal Services Director presents the budget requests for the succeeding fiscal year to the County Administrator in July. The County Administrator, Fiscal Services Director and Assistant Fiscal Services Director meet with department heads and elected officials during July to review and discuss the requested revenue and expenditures levels. A proposed budget with balancing options for all funds is presented to the Finance Committee in August, then made available to the public to review. A public hearing and formal budget presentation is held at the first board meeting in September to provide any county resident with the opportunity to discuss the budget with the Board prior to approval. The budget, and an appropriation ordinance implementing it, is approved by the Finance Committee and forwarded to the Board for approval at the last Board meeting in September.

Budgetary control over expenditures is maintained on a departmental basis, which is the legal level of control. Expenditures may not legally exceed budgeted amounts and certain Special Revenue fund expenditures must be in accordance with the respective agreements with Federal and State grantor agencies. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.

Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations may not be made without review by the Finance Committee and approval by the Board, with certain exceptions. The Board has delegated authority to the County Administrator to approve budget transfers between departments within a fund if the amount to be transferred does not exceed \$50,000. The Board amends the general appropriation act as soon as it becomes apparent this action is necessary. The budgetary information as presented herein has been amended by official actions of the Board.

**Excess of expenditures over appropriations**

During the year ended September 30, 2022, the County incurred the following expenditures in budgetary funds which were in excess of the amounts appropriated:

	Final Budget	Actual	Variance
General Fund			
Public Works	\$ 6,871,550	\$ 7,210,284	\$ (338,734)

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS**

**Primary government**

Deposit and investment balances at year-end are as follows:

	Primary Government	Component Units	Fiduciary Funds	Total
Statement of net position				
Cash and pooled investments	\$184,140,501	\$ 89,111,394	\$ 46,666,441	\$319,918,336
Investments	42,586,936	-	5,818,285	48,405,221
Total	226,727,437	89,111,394	52,484,726	368,323,557
Separate disclosure				
Ottawa County Road Commission	-	(61,674,146)		(61,674,146)
Ottawa County Central Dispatch Authority	-	(6,307,471)	-	(6,307,471)
Ottawa County Other Post- Employment Benefit Plan	-	-	(5,818,285)	(5,818,285)
Ottawa County Insurance Authority	(43,273,328)	-	-	(43,273,328)
Ottawa County Public Utilities System	-	(17,910,049)	-	(17,910,049)
Balance	\$183,454,109	\$ 3,219,728	\$ 46,666,441	233,340,278
Cash on hand				15,527
Deposits				175,062,009
Investments				58,262,742
Total				\$ 233,340,278

**Deposits**

*Custodial Credit Risk* Deposits Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. It is County policy to review and verify a bank's credit worthiness through a system of ratio analysis and from information provided by several third party sources. The County policy also places maximum limits on percent of portfolio, per issuer and duration. The County places concentration limits on banks based on bank size and credit worthiness analysis. As of September 30, 2022, the County's bank balance (including certificates of deposit) was \$176,290,176 and of that \$174,285,980 was uninsured and uncollateralized.

# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED SEPTEMBER 30, 2022

#### 3. DEPOSITS AND INVESTMENTS (continued)

##### Investments

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 September 30, 2022:

- The Ottawa County Investment Pool investments are valued using either quoted market prices (Level 1 inputs) or a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investment fund/pool (Level 2 inputs).
- The County does not have any investments which are valued based on significant unobservable inputs (Level 3 inputs).

Michigan statutes authorize the County to invest in bonds, other direct obligations and repurchase agreements of the United States, certificates of deposit, savings accounts, deposit accounts or receipts of a bank which is a member of the FDIC, commercial paper, bankers' acceptances of United States banks, obligations of the State of Michigan and its political subdivisions, external investment pools, and certain mutual funds. The County's investment policy, last amended in March 3, 2022, allows for all of these types of investments.

The County chooses to disclose its investments by weighted average maturity. As of September 30, 2022, the County had the following investments:

#### As of September 30, 2022 the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Moody's or S&amp;P Rating</u>	<u>Weighted Avg Maturity (year)</u>	<u>Level</u>
MiClass	\$ 5,294,091	AAAm	N/A	2
Agency-FAMCA	955,525	N/A	4.6493	2
Agency-FFCB	2,453,578	Aaa	3.4877	2
Agency-FHLB	5,566,566	Aaa	1.7836	2
Agency-FHLMC	3,628,129	Aaa	2.4904	2
Agency-FNMA	2,809,396	Aaa	2.9945	2
Municipal Bond	5,942,133	AA, AA-, Aaa, Aa1, Aa2	1.6356	2
Treasury Bills	4,985,818	Aaa	0.2466	2
Treasury Notes	26,627,506	Aaa	2.274	2
<b>Total</b>	<b>\$ 58,262,742</b>			



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Primary Government (continued)**

*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. The County's investment policy requires that investment securities be held in third-party safekeeping by an institution designated as primary agent. To reduce custodial risk further, the County's investment policy requires that all trades of marketable securities be executed by delivery versus payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. As of September 30, 2022, the County's investments in treasuries, U.S. government agency securities, marketable CDs and municipal bonds were held in third-party safekeeping in the County's name. The \$5,294,091 MiClass investment listed in the Ottawa County Investments as of September 30, 2022 is a pooled account similar to a mutual fund for which the County's custodial credit risk exposure cannot be determined because the investment does not consist of specifically identifiable securities.

*Credit Risk* . State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations with a maximum maturity of 270 days. The County's investment policy further limits its investment choices by limiting the maturity to A-1 270 days. The County's investment policy is silent on the use of rated vs. unrated money market funds. In addition, there is no rating level requirement for those money market funds that are rated. Investment ratings are identified in the chart on the previous page.

*Concentration of Credit Risk* The County's investment policy specifies a plan to diversify and set concentration limits to further manage credit risk. The policy sets maximum percentages of the pooled portfolio by investment type with additional maximums by issuer. A minimum of 15% is to be invested in U.S. Treasuries. The policy sets a maximum of 50% in U.S. agencies with a maximum of 20% in any one issuer. Certificates of deposit have a 50% maximum with concentration limits set at 5% of the issuer's net worth. Investment balances by investment type are identified in the chart on the previous page.

*Interest Rate Risk* The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The policy sets the maximum maturity by specific type of security and by specific issuer with the maximum of 10 years. The weighted average maturity of each type of investment are identified in the chart on the previous page.

*Foreign Currency Risk* . The County's investment policy is silent regarding foreign currency risk. Management believes the County's exposure to foreign currency risk is immaterial.

**Ottawa County Other Post-Employment Benefit Plan ("OPEB Plan")**

The Ottawa County Other Post-Employment Benefit Plan can utilize all investment options allowed for the County as well as equity, corporate securities, and foreign investment. The OPEB Plan held the following investments as of September 30, 2022:

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Other Post-Employment Benefit Plan ("OPEB Plan")**

OPEB PLAN HOLDINGS AS OF:	September 30, 2022				
	Market Value (Fair Value)	Investment Maturities (fair value by years)			
		Less than 1	1-5	6-10	over 10
Corporate Bonds	\$ 746,826	\$ 149,146	\$ 574,980	\$ 22,699	\$ -
US Gov't Notes & Bonds	1,147,697	73,064	529,582	545,052	-
<b>Total Notes &amp; Bonds</b>	<b>1,894,523</b>	<b>222,210</b>	<b>1,104,562</b>	<b>567,751</b>	<b>-</b>
<b>Mutual Funds</b>					
Exchange Traded Fds-Equit	\$ 2,489,664				
MF-Equity	1,219,501				
MF-Equity Intl	72,523				
MF-Fixed Income	101,464				
MM Funds-Taxable	40,611				
<b>Total Mutual Funds</b>	<b>3,923,762</b>				
<b>Total held by OPEB</b>	<b>\$ 5,818,285</b>				

*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. Of the \$5,818,285 of investments, the County has custodial credit risk of \$1,894,523 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 investments, \$3,923,762 is invested in mutual funds for which the County's custodial credit risk exposure cannot be determined because the mutual funds do not consist of specifically identifiable securities.

*Credit Risk* . At September 30, 2022, U.S. Government Notes & Bonds, Corporate Bonds and Mutual Fund-Fixed Income were rated by Standard & Poors as follows:

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Other Post-Employment Benefit Plan (OPEB Plan) (continued)**

<b>OPEB RATED INVESTMENTS</b>	
	<b>Market Value</b>
<b>S&amp;P Rating</b>	<b>(Fair Value)</b>
AAA	\$ -
AA, AA-, AA+	1,318,490
A, A-, A+	257,864
BBB, BBB-, BBB+	419,632
<b>Total Rated Inv</b>	<b>\$ 1,995,987</b>

*Concentration of Credit Risk* The County's investment policy for the OPEB Plan provides for no more than 50% fixed income securities, 70% equities, 20% international securities, 15% commodities and 50% cash and equivalents. Investments at year-end comply with policy.

*Foreign Currency Risk* . The County's investment policy is silent regarding foreign currency risk. The OPEB Plan has mutual funds with a fair value of \$101,464 containing international equities involving numerous currencies. Management believes the County's exposure to foreign currency risk from these equities is immaterial.

The OPEB Plan 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 OPEB Plan has the following recurring fair value measurements as of September 30, 2022:

- The money market accounts, fixed income, domestic equity, exchange traded, and equity mutual funds are valued using quoted market prices (Level 1 inputs).
- The US Government Notes & Bonds and Corporate Bonds are valued based on significant other observable inputs (Level 2 inputs).
- The OPEB Plan had no investments which are valued based on significant unobservable inputs (Level 3 inputs).

The valuation techniques used in the fair value measurement for Level 2 inputs include: (a) quoted prices for similar assets and liabilities in active markets, (b) quoted prices for identical or similar assets and liabilities in markets that are not active, and (c) other inputs that are observable or can be corroborated by observable market data.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Blended Component Units**

**Ottawa County Insurance Authority ("OCIA")**

The OCIA's investments, including its cash and cash equivalents, are held in a trust account at local banks. Public Act 218 of 1956 (the Insurance Code of 1956) establishes asset requirements for domestic insurers. Qualified assets as defined thereunder include investments in domestic and foreign stocks, bonds, and other indebtedness of solvent corporations as approved by the insurer's governing body entrusted with its investments, subject to certain percentage of portfolio limitations. Generally, the statute does not prohibit investments in any asset otherwise permitted to be held by any other person or corporation under Michigan laws. All of the OCIA's investments comply with State statutes.

*Custodial Credit Risk* . The OCIA's cash and cash equivalents are money market funds that amounted to \$686,392 at September 30, 2022, before considering any outstanding checks. The money market funds are rated AAAM by S&P and are not subject to custodial risk categorization because they are not evidenced by a specific security. At September 30, 2022, the OCIA did not have any custodial credit risk on its remaining investments.

The cost and estimated fair values of unrestricted investments in debt securities and mutual funds at September 30, 2022 are summarized as follows:

	Cost	Unrealized		Fair Value
		Gains	Losses	
Debt securities				
Federal agency mortgage-backed	\$ 45,875	\$ -	\$ 4,051	\$ 41,824
U.S. Treasury notes	2,846,389	-	157,868	2,688,521
Asset-backed securities	1,456,164	-	55,256	1,400,908
Commercial paper	247,973	1,214	-	249,187
Corporate notes	4,176,801	-	314,439	3,862,362
Land	747,366	-	-	747,366
Mutual funds				
Bond	9,475,190	-	1,555,729	7,919,461
Equity	3,674,080	-	677,074	2,997,006
Other	2,638,741	-	450,892	2,187,849
Exchange-traded funds				
Bond	1,614,761	-	280,104	1,334,657
Equity	16,272,536	-	1,863,997	14,408,539
Total	\$ 43,195,876	\$ 1,214	\$ 5,359,410	\$ 37,837,680

The calculation of realized gains and losses is independent of the calculation of net change in the fair value of investments. Unrealized gains and losses on investments sold in the current year that had been held for more than one year were included in the net change reported in the current and prior years.



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Insurance Authority (OCIA) (continued)**

*Interest Rate Ris* The OCIA does not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The OCIA had the following investments and maturities in debt securities (none of which were callable) as of September 30, 2022:

	<u>Cost</u>	<u>Fair Value</u>	<u>Investment Maturities (fair value by year)</u>			
			<u>Less than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Over 10</u>
Federal agency mortgage-backed	\$ 45,875	\$ 41,824	\$ -	\$ 41,824	\$ -	\$ -
U.S. Treasury notes	2,846,389	2,688,521	-	2,688,521	-	-
Asset-backed	1,456,164	1,400,908	-	1,400,908	-	-
Mutual funds - bonds	9,475,190	7,919,461	-	4,058,481	3,860,980	-
Exchange-traded - bonds	1,614,761	1,334,657	-	564,359	770,298	-
Commercial paper	247,973	249,187	249,187	-	-	-
Corporate notes	4,176,801	3,862,362	122,377	3,739,985	-	-
Total	\$ 19,863,153	\$ 17,496,920	\$ 371,564	\$ 12,494,078	\$ 4,631,278	\$ -

*Credit Ris* . Credit risk is the risk that an issuer or other counter-party to an investment will not fulfill its obligation. The OCIA's investment policy prohibits investments in notes or bonds rated below investment grade. As of September 30, 2022, the OCIA's investments in federal agency mortgage-backed securities, federal agency collateralized mortgage obligations, federal agency notes, U.S. Treasury notes, and asset-backed securities were rated AAA by Moody's. Bond mutual funds of \$5,496,895 and \$2,422,566 were rated three stars and four stars, respectively, by Morningstar. Exchange-traded bond funds of \$1,334,657 and were rated 3 stars Morning Star. The OCIA's investments in corporate notes were rated by Moody's as follows (unless otherwise noted):

<u>Rating</u>	<u>Fair Value</u>
AAA	\$ 355,220
AA3	21,956
AA2	67,066
AA1	-
A3	597,708
A2	1,346,278
A1	924,098
BAA2	240,883
BAA1	260,650
BAA3	48,503
	<u>\$ 3,862,362</u>

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Insurance Authority (OCIA) (continued)**

*Concentration of Credit Risk* Concentration of credit risk is the risk of loss attributed to the magnitude of the OCIA's investment in a single issuer. The OCIA's investment policy stipulates that investment managers may not invest more than 5% of the domestic equity, international equity or fixed income portfolio assets in the securities of one issuer at time of purchase, nor in more than 5% of the outstanding securities of one issuer. Excluding U.S. government guaranteed investments, mutual funds, and pooled investments, the OCIA had no investment in a single issuer that exceeded 5% of total investments at September 30, 2022.

*Foreign Currency Risk* Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of an investment or deposit. The OCIA's investment policy permits investing in foreign publicly held stocks, mutual funds, ETFs and other pooled investments. At September 30, 2022, the OCIA had International Equity mutual funds with a total fair market value of \$1,788,727 and international equity exchange traded funds with a total fair market value of \$3,660,538.

The OCIA 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 OCIA has the following recurring fair value measurements as of September 30, 2022:

- The money market accounts, bond mutual funds, and equity mutual funds are valued using quoted market prices (Level 1 inputs).
- The debt securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investments fund/pool (Level 2 inputs).
- The OCIA investments in real estate are valued based on significant unobservable inputs (Level 3 inputs).

*Restricted Investments*

In 1998, to comply with Michigan Insurance Bureau regulations, the OCIA transferred certain investments – i.e., U.S. Treasury Notes – to the Michigan Department of Treasury as security for the benefit of the OCIA's policyholders. As these investments mature, they are replaced with comparable investments to maintain a face value balance of \$5.0 million. Such investments held by the State Treasurer as of September 30, 2022, are as summarized below:

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Insurance Authority (OCIA) (continued)**

Description	Maturity Date	Interest Rate	Face Value	Fair Value	
				2022	2021
U.S. Treasury Notes	10/31/2021	1.250%	\$ 440,000	\$ -	\$ 440,407
U.S. Treasury Notes	11/15/2021	2.000%	340,000	-	340,804
U.S. Treasury Notes	4/30/2022	1.875%	1,000,000	-	1,010,498
U.S. Treasury Notes	12/31/2022	2.125%	1,360,000	1,355,644	1,393,474
U.S. Treasury Notes	5/31/2023	1.625%	1,390,000	1,367,630	1,422,362
U.S. Treasury Notes	6/30/2024	2.000%	470,000	451,934	489,683
U.S. Treasury Notes	12/31/2025	0.375%	1,780,000	1,574,048	-
				<u>\$ 4,749,256</u>	<u>\$ 5,097,228</u>

**Discretely Presented Component Units**

**Ottawa County Road Commission ("Road Commission")**

The Road Commission reported cash and pooled investments of \$61,674,146 at September 30, 2022. All cash and pooled investment accounts are managed by the Ottawa County Treasurer in the name of the Road Commission. The balance consisted of the following:

	<b>Cash and Investments</b>
Governmental fund	
Deposits	\$14,848,380
Investments	46,825,766
Total	<u>\$61,674,146</u>

**Deposits**

The deposits are in financial institutions located in Michigan in varying amounts. State law and Ottawa County policy limits the Road Commission's investing options to financial institutions located in Michigan. All accounts are in the name of the Road Commission. They are recorded in Road Commission records at fair value. Interest is recorded when earned.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Road Commission ("Road Commission") (continued)**

***Deposit risk***

*Custodial Credit Risk* *deposits.* Custodial credit risk is the risk that in the event of a bank failure, the Commission's deposits may not be returned. State law does not require, and Ottawa County does not have, a policy for deposit custodial credit risk. As of year-end, \$14,684,996 of the Road Commission's bank balance of \$14,934,996 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

**Investments**

The Road Commission chooses to disclose its investments by specifically identifying each. As of year-end, the Commission had the following investment:

	<u><b>Maturity</b></u>	<u><b>Fair Value</b></u>	<u><b>Rating</b></u>	<u><b>Source</b></u>
MBIA Michigan Class	N/A	\$41,905,226	AAAm	S&P
FHLB	9/13/24	4,920,540	AA+	S&P

***Investment risk***

*Interest Rate Risk* State law and Ottawa 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. Ottawa 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. There is no stated maturity date for the Road Commission's investment in MBIA Michigan Class identified above.

*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. Ottawa County's 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 Road Commission 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 Ottawa County does not have, a policy for investment custodial credit risk. Of the above \$46,926,705 of investments, the Road Commission has custodial credit risk of \$4,920,540 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 investments in MBIA Michigan Class, the Road Commission's custodial credit risk exposure cannot be determined because the investment fund does not consist of specifically identifiable securities.

*Concentration of Credit Risk* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. Ottawa County's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Road Commission (“Road Commission”) (continued)**

The Road Commission 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 Road Commission has the following recurring fair value measurements as of year-end.

- The Road Commission does not have any investments valued using quoted market prices (Level 1 inputs).
- The MBIA Michigan Class and FHLB investments are valued using a pricing model utilizing observable fair value measures of fund investments and other observable inputs to determining the fair value of the securities making up the investment fund (Level 2 inputs).
- The Road Commission does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

**Ottawa County Central Dispatch Authority (“OCCDA”)**

OCCDA reported cash and pooled investments of \$6,307,471 at December 31 2021. The balance consisted of the following:

Deposits	\$2,349,419
Investments	3,957,952
Petty cash	<u>100</u>
<b>Total</b>	<b><u>\$6,307,471</u></b>

**Deposits**

The deposits are in financial institutions located in Michigan. State policy limits the OCCDA's investing options to financial institutions located in Michigan. All accounts are in the name of the OCCDA. They are recorded in OCCDA 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 OCCDA's deposits may not be returned. State law does not require, and the OCCDA does not have, a policy for deposit custodial credit risk. As of year-end, \$1,894,344 of the OCCDA's bank balance of \$2,394,344 was uninsured and uncollateralized.

**Investments**

The OCCDA chooses to disclose its investments by specifically identifying each. As of year-end, the OCCDA had the following investments:

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Central Dispatch Authority ("OCCDA") (continued)**

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
Michigan CLASS pool	n/a	\$ 3,602	AAAm	S&P
Federated govt. obligations				
money market fund	n/a	102,370	AAAm	S&P
Dreyfus govt. money market fund	n/a	301,222	Aaa	Moody's
Asset backed securities:				
Uniform MBS pool	06/01/23	55,609	Unrated	
GNMA 3.00%	07/16/40	41,707	Unrated	
FNMA 3.00%	03/25/42	48,940	Unrated	
FNMA 2.00%	12/25/42	36,648	Unrated	
FNMA 3.00%	03/25/44	131,731	Unrated	
FHLMC 2.00%	10/15/46	43,830	Unrated	
GNMA 2.50%	03/20/47	21,624	Unrated	
GNMA 2.25%	03/20/47	24,911	Unrated	
FHLMC 2.50%	07/15/47	97,330	Unrated	
FNMA 2.25%	11/25/47	56,532	Unrated	
FNMA 2.50%	11/25/47	24,832	Unrated	
GNMA 2.50%	12/20/48	24,525	Unrated	
GNMA 2.00%	02/20/49	44,375	Unrated	
GNMA 2.75%	03/20/49	137,692	Unrated	
FHLMC 1.25%	06/25/49	589,892	Unrated	
FHLMC 2.00%	07/25/49	117,507	Unrated	
FNMA 1.00%	02/25/50	890,783	Unrated	
FHLMC 1.00%	12/25/1950	607,260	Unrated	
FHLMC 1.00%	7/25/1951	555,030	Unrated	
Total		<u>\$ 3,957,952</u>		

The OCCDA 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 OCCDA has the following recurring value measurements as of year-end.

- The money market account and Michigan CLASS pool are valued using quoted market prices (Level 1 inputs).
- The remaining securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investments fund/pool (Level 2 inputs).

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Central Dispatch Authority ("OCCDA") (continued)**

- The OCCDA has no investments that report fair value based on significant unobservable inputs (Level 3 inputs).

The aforementioned investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

***Investment risk***

*Interest Rate Risk* State law and OCCDA 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 OCCDA'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 securities as identified in Note 1 of 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 OCCDA 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 OCCDA does not have a policy for investment custodial credit risk. The OCCDA had custodial credit risk totaling \$3,495,149 at year-end because the related securities were held by the government's brokerage firm which is also the counterparty. At year-end, the OCCDA had \$462,803 invested in money market mutual funds for which custodial credit risk exposure could not be determined because the mutual funds did not consist of specifically identifiable securities.

*Concentration of Credit Risk* State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The OCCDA's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

**Ottawa County Public Utilities System ("System")**

All cash and temporary investment accounts are managed by the Ottawa County Treasurer. Balances reported on the financial statements consist of the following at year-end:

	<b>Cash and Investments</b>
Deposits	\$ 11,440,545
Temporary investments	<u>6,469,504</u>
Total cash and temporary investments	<u><u>\$ 17,910,049</u></u>

# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

### 3. DEPOSITS AND INVESTMENTS (continued)

#### Ottawa County Public Utilities System ("System") (continued)

##### Deposits

The deposits are in financial institutions located in Michigan in varying amounts. State law and Ottawa County policy limits the System's investing options to financial institutions located in Michigan. All accounts are in the name of the System and are recorded in the System's records at fair value. Interest is recorded when earned.

##### *Deposit risk*

**Custodial Credit Risk – Deposits.** Custodial credit risk is the risk that in the event of a bank failure, the System's deposits may not be returned. State law does not require, and Ottawa County does not have, a policy for deposit custodial credit risk. As of year-end, \$12,720,969 of the System's bank balance of \$12,970,969 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

##### Investments

The System chooses to disclose its investments by specifically identifying each. As of year-end, the System had the following investment:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
MBIA Michigan Class	N/A	\$6,469,504	AAAm	S&P

Investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

##### *Investment risk*

**Interest Rate Risk.** State law and Ottawa 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. Ottawa 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 rate for each investment is identified above for investments held at year-end. There is no stated maturity date for the System's investment in MBIA Michigan Class identified above.

**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. Ottawa County's 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 System 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 Ottawa County does not have, a policy for investment custodial credit risk. Of the above investments in MBIA Michigan Class, the System's custodial credit risk exposure cannot be determined because the investment fund does not consist of specifically identifiable securities.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Ottawa County Public Utilities System ("System") (continued)**

*Concentration of Credit Risk* . State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. Ottawa County's investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

The System 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 System has the following recurring fair value measurements as of year-end.

- The System does not have any investments valued using quoted market prices (Level 1 inputs).
- The MBIA Michigan Class investment is valued using a pricing model utilizing observable fair value measures of fund investments and other observable inputs to determining the fair value of the securities making up the investment fund (Level 2 inputs).
- The System does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

**Remaining Discretely Presented Component Units**

The remaining component units reported cash and pooled investments of \$3,219,728 at their year-ends. All cash and pooled investment accounts are in the name of the Ottawa County Treasurer and a specific fund or common account at component unit year-ends. Cash and pooled investments are recorded in component unit records at fair value. Reported balances of cash and pooled investments were as follows:

<b>Component unit</b>	<b>Amount</b>
Ottawa County Land Bank Authority – 9/30/22	\$ 49,996
Ottawa County Office of the Water Resources Commissioner – 9/30/22	3,043,924
Ottawa County Brownfield Redevelopment Authority – 9/30/22	115,926
Ottawa County Economic Development Corporation – 9/30/22	<u>9,882</u>
 Total	 <u><u>\$3,219,728</u></u>

The remaining component units categorize their fair value measurements of cash and pooled investments with the Ottawa County Treasurer 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.



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**3. DEPOSITS AND INVESTMENTS (continued)**

**Discretely Presented Component Units (continued)**

The remaining component units have the following recurring fair value measurements for their participation in the Ottawa County cash and pooled investments as of their year-ends:

- The Ottawa County cash and pooled investments are valued using either quoted market prices (Level 1 inputs) or a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investment fund/pool (Level 2 inputs).
- The Ottawa County cash and pooled investments does not consist of any investments which are valued based on significant unobservable inputs (Level 3 inputs).

*Deposit and Investment Risk.* For remaining component unit cash and pooled investments held by Ottawa County, the deposit and investment risks can be determined for Ottawa County as a whole, but cannot be separately identified for the remaining component units. The Ottawa County investment pool is unrated. Specific disclosure regarding Ottawa County deposits and investments is provided above.

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**4. DEFERRED INFLOWS OF RESOURCES**

On the governmental funds balance sheet, the aggregate deferred inflows represent items that will be recognized as an inflow of resources (revenue) in future periods. They are as follows:

	General	Nonmajor Governmental Funds
2022 Property Taxes:		
Primary Government	\$ 1,898,697	\$ -
Ottawa County Road Commission	-	-
Ottawa County Central Dispatch Authority	-	-
Delinquent Property Taxes:		
Primary Government	43,988	4,818
Ottawa County Road Commission	6,565	-
Ottawa County Central Dispatch Authority	6,554	-
Survey & Remonumentation	349,812	-
Cell Tower Leases	6,110,038	
Unavailable Receivables	360,406	579,926
Balance per fund statements	8,776,060	584,744
Adjustment for modified accrual to full accrual	(2,666,022)	(584,744)
Balance per government-wide statements	\$ 6,110,038	\$ -

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**5. CAPITAL ASSETS**

Capital asset activity for the year ended September 30, 2022 was as follows:

**Primary government**

	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land	\$ 65,710,977	\$ 965,796	\$ -	\$ 66,676,773
Construction in progress	5,389,933	8,578,422	1,069,525	12,898,830
Total capital assets, not being depreciated	71,100,910	9,544,218	1,069,525	79,575,603
Capital assets, being depreciated:				
Land improvements	33,068,632	186,795	-	33,255,427
Buildings and improvements	107,881,004	253,149	-	108,134,153
Equipment	34,240,609	2,903,642	1,112,474	36,031,777
Total capital assets, being depreciated	175,190,245	3,343,586	1,112,474	177,421,357
Less accumulated depreciation for:				
Land improvements	18,492,081	1,353,733	-	19,845,814
Buildings and improvements	56,377,236	3,921,511	-	60,298,747
Equipment	25,251,139	3,312,571	1,067,878	27,495,832
Total accumulated depreciation	100,120,456	8,587,815	1,067,878	107,640,393
Net capital assets, being depreciated	75,069,789	(5,244,229)	(44,596)	69,780,964
Net governmental activities capital assets	\$ 146,170,699	\$ 4,299,989	\$ 1,024,929	\$ 149,356,567

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

Governmental activities:

Judicial	\$ 106,687
General Government	4,556,811
Public Safety	86,071
Public Works	138,807
Health and Welfare	238,222
Culture and Recreation	1,432,296
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the net position	<u>2,028,920</u>

Total depreciation expense - governmental activities \$ 8,587,815

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**5. CAPITAL ASSETS (continued)**

Discretely presented component units

	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land	\$ 3,461,915	\$ -	\$ -	\$ 3,461,915
Construction in progress	338,985	987,413	338,985	987,413
Total capital assets, not being depreciated	3,800,900	987,413	338,985	4,449,328
Capital assets, being depreciated:				
Buildings	26,105,462	195,448	403,000	25,897,910
Equipment	47,977,702	1,790,168	1,232,907	48,534,963
Infrastructure	535,772,716	26,631,120	-	562,403,836
Total capital assets, being depreciated	609,855,880	28,616,736	1,635,907	636,836,709
Less accumulated depreciation for:				
Buildings	6,077,513	501,178	383,713	6,194,978
Equipment	32,482,890	2,742,532	1,232,907	33,992,515
Infrastructure	245,164,933	16,400,804	-	261,565,737
Total accumulated depreciation	283,725,336	19,644,514	1,616,620	301,753,230
Net capital assets, being depreciated	326,130,544	8,972,222	(19,287)	335,083,479
Net component units capital assets	\$ 329,931,444	\$ 9,959,635	\$ 319,698	\$ 339,532,807

**Commitments**

The Ottawa County Road Commission had construction and contract commitments of approximately \$1,610,783 at their September 30, 2022 year-end. The Ottawa County Public Utilities System had construction and contract commitments of approximately \$3,830,000 at their December 31, 2021 year-end.

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**6. INTERFUND, RECEIVABLES, PAYABLES, AND TRANSFERS**

Interfund balances as of September 30, 2022 are as follows:

**Amounts due to and from other funds**

	Due from Other Funds	Due to Other Funds
Primary Government		
General Fund	\$ 42,262	\$ 58,141
Nonmajor Governmental	47,019	-
Internal Service Funds	3,613,807	3,644,947
	<u>\$ 3,703,088</u>	<u>\$ 3,703,088</u>

Included in the Internal Service funds is \$3,644,947 which represents funds from the worker's compensation program that are invested by the Ottawa County Insurance Authority.

**Receivable and Payable**

As of September 30, 2022, certain funds that are a part of the County's pooled cash report negative cash balances. Accordingly, an interfund payable is established in the amount of the negative cash balance and a corresponding interfund receivable is established in the General Fund.

	Interfund Receivable	Interfund Payable
General Fund	\$ 1,896,066	\$ -
Nonmajor Governmental Funds	-	1,859,430
Internal Service Funds	-	36,636
	<u>\$ 1,896,066</u>	<u>\$ 1,896,066</u>



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**6. INTERFUND, RECEIVABLES, PAYABLES, AND TRANSFERS (continued)**

**Long-term advances to and from component units and primary government**

	Advances to Component Units	Advances from Primary Government
Primary Government		
Major Governmental Funds:		
General Fund	\$ 325,000	\$ -
Component Units:		
Ottawa County Public Utilities	-	150,000
Ottawa County Office of the Water Resources Commissioner	-	175,000
Total	<u>\$ 325,000</u>	<u>\$ 325,000</u>

**Interfund transfers within the primary government**

	General Fund	Community Mental Health	Nonmajor Governmental Funds	Delinquent Tax Revolving Fund	Internal Service Funds	Total
Primary Government						
Transfer out:						
Major Funds:						
General Fund	\$ 784,680	\$ 532,086	\$ 19,711,473	\$ -	\$ -	\$ 21,028,239
Delinquent Tax Revolving Fund	-	-	674,750	-	-	674,750
Building Authority	1,550,000	-	-	-	-	1,550,000
Internal Service Funds	4,310,721	-	1,662,154	-	117,726	6,090,601
Nonmajor Governmental Funds	-	-	2,317,769	756	-	2,318,525
TOTAL	<u>\$ 6,645,401</u>	<u>\$ 532,086</u>	<u>\$ 24,366,146</u>	<u>\$ 756</u>	<u>\$ 117,726</u>	<u>\$ 31,662,115</u>

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and move revenues from the fund that is required to collect them to the fund required, or allowed, to expend them.

Significant transfers include the following

- General Fund transfer to Nonmajor Funds included \$5.8m to the Health Fund to support operations, \$4.2m to the Capital Improvement Fund to support projects and \$3.8m to the DBDC Fund for the unfunded liability for the retirement plan
- Retirement Benefit Fund, an Internal Service Fund, transferred \$3.3m to the Debt Service Fund for debt repayment

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**7. LEASES**

The County has entered into several lease arrangements for the use of County Cell Towers and other facilities.

The terms of the leases are as follows:

- Initial five-year term ending 2014, with options to extend for additional four five-year terms through 2034; current monthly payments of \$2,448 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.
- Initial five-year term ending 2014, with options to extend for additional four five-year terms through 2034; current monthly payments of \$2,947 with 3% annual increases. The lessee may terminate the lease upon 90 days prior written notice for any reason.
- Initial five-year term ending 2026, with options to extend for additional four five-year terms through 2042; current monthly payments of \$2,100 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.
- Initial five-year term ending 2017, with options to extend for additional four five-year terms through 2037; current monthly payments of \$2,013 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.
- Initial ten-year term ending 2022, with options to extend for additional four five-year terms through 2042; current monthly payments of \$1,700 with 3% annual increases. The lessee may terminate the lease upon 180 days prior written notice for any reason.
- Initial five-year term ending 2010, with options to extend for additional five five-year terms through 2035; current monthly payments of \$3,378 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.
- Initial five-year term ending 2009, with options to extend for additional four five-year terms through 2029; current monthly payments of \$2,837 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.
- Initial fourteen-year term ending 2014, with options to extend for additional three five-year terms through 2034; current monthly payments of \$37,500 with 3% annual increases. The lessee may terminate the lease upon 30 days prior written notice for any reason.

Lease revenue for the year ended September 30, 2022 was \$634,032.

# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

### 8. LONG-TERM DEBT

The County issues and guarantees bonds for governmental activities and component units to provide funds for the construction of water and sewage disposal systems, drains and buildings, and to refund previously issued bonds. The Primary Government bonds are repaid through designated general funding sources. The private placement bonds for the primary government are secured by the limited tax, full faith and credit pledge of the County. The bonds issued for the component units are generally being repaid from funds received from local municipalities in the County, from drain assessments levied and gas and weight tax. Under the terms of the bond agreements with local municipalities, the local municipalities have pledged their full faith and credit to pay the amounts sufficient to make principal and interest payments on the bonds each year. The County has also pledged its full faith and credit for payment on the bonds but has not established a reserve or sinking fund to cover defaults by property owners or local units. These bonds generally are issued as 20-year serial bonds with varying amounts of principal maturing each year.

The original issue amount of the primary government's bonds is \$75,380,000.

Bonds outstanding for which the County has pledged its full faith and credit are as follows:

Purpose	Primary Government	Component Units		Total Ottawa County
		Ottawa County Public Utilities System	Ottawa County Office of the Water Resources Commissioner	
Governmental activities	\$46,370,000	\$ 53,601,968	\$ 1,290,000	\$ 101,261,968
Governmental activities-refunding	5,590,000	63,160,000	-	68,750,000
Private Placements	2,210,000	-	-	2,210,000
Total	<u>\$54,170,000</u>	<u>\$ 116,761,968</u>	<u>\$ 1,290,000</u>	<u>\$ 172,221,968</u>

Interest is payable on all bond obligations semi-annually, and principal payments are made annually. The annual debt service requirements to maturity for the bonds outstanding (including component unit notes and installment purchases) at year-end are as follows:

#### Governmental Activities

Current Year	Primary Government				Component Units	
Plus	Bond Principal	Bond Interest	Private Placement Principal	Private Placement Interest	Principal	Interest
one year	\$ 5,040,000	\$ 1,956,953	\$ 365,000	\$ 83,980	\$ 9,841,425	\$ 3,961,091
two years	4,505,000	1,865,594	365,000	70,110	11,313,614	3,691,483
three years	4,180,000	1,699,004	370,000	56,240	9,328,773	3,303,229
four years	4,215,000	1,531,204	370,000	42,180	9,372,882	2,959,390
five years	3,725,000	1,376,991	370,000	28,120	8,837,763	10,022,022
years 6-10	9,645,000	5,268,224	370,000	14,060	72,409,651	3,592,510
years 11-15	5,560,000	3,911,255	-	-	306,917	580,105
years 16-20	15,090,000	3,503,596	-	-	11,595,000	-
years 21-25	-	-	-	-	-	-
Total	<u>\$ 51,960,000</u>	<u>\$ 21,112,821</u>	<u>\$ 2,210,000</u>	<u>\$ 294,690</u>	<u>\$ 133,006,025</u>	<u>\$ 28,109,830</u>

**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**8. LONG-TERM DEBT (continued)**

**Changes in long-term liabilities**

Long-term liability activity for the year ended September 30, 2022 was as follows:

Primary Government	Balance October 1 2021	Additions	Reductions	Balance September 30 2022	Due Within One Year
Governmental activities:					
General obligation bonds					
QECB 2013 bonds	\$ 2,575,000	\$ -	\$ 365,000	\$ 2,210,000	\$ 365,000
Pension 2014 bonds	20,505,000	-	2,705,000	17,800,000	3,345,000
2015 Refunding bonds	6,530,000	-	940,000	5,590,000	990,000
2020 Marina bond	760,000	-	35,000	725,000	35,000
2022 Bldg Auth bonds	-	27,845,000	-	27,845,000	670,000
Bond premium	685,462	2,154,766	135,482	2,704,746	-
Landfill reclamation	5,376,987	586,408	-	5,963,395	1,873,410
Compensated absences	3,765,739	3,789,084	3,765,739	3,789,084	3,789,084
Claims Payable	-	17,083,388	-	17,083,388	2,460,360
Total	<u>\$ 40,198,188</u>	<u>\$ 51,458,646</u>	<u>\$ 7,946,221</u>	<u>\$ 83,710,613</u>	<u>\$ 13,527,854</u>

Compensated absences are liquidated by the Compensated Absences internal service fund and landfill reclamation is liquidated by the Solid Waste Clean-up fund, a sub-fund of the General Fund. All accrued vacation days are required to be taken within one year.

The reporting entity's legal debt margin at September 30, 2022 is \$1,856,846,275.

**Discretely Presented Component Units**

	Beginning of Year	Additions	Reductions	End of Year	Due within One Year
Governmental activities:					
General obligation bonds	\$ 116,912,731	\$ 12,065,000	\$ 12,015,763	\$ 116,961,968	\$ 7,235,000
Special assessment bonds	1,185,000	-	95,000	1,090,000	95,000
Bond premium	6,594,612	1,120,607	954,900	6,760,319	-
Notes payable	7,555,796	2,265,000	1,670,813	8,149,983	1,839,061
Claims payable	-	-	-	-	-
Compensated absences	2,018,808	662,153	902,255	1,778,706	783,412
Installment purchase	7,444,341	-	640,267	6,804,074	661,436
Total	<u>\$ 141,711,288</u>	<u>\$ 16,112,760</u>	<u>\$ 16,278,998</u>	<u>\$ 141,545,050</u>	<u>\$ 10,613,909</u>

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**8. LONG-TERM DEBT (continued)**

**Changes in long-term liabilities (continued)**

**Conduit debt**

In 2011, the Economic Development Corporation of Ottawa County ("EDC"), a discretely presented component unit, issued \$10 million in limited obligation refunding revenue bonds on behalf of Hope College. Although this debt bears the name of the EDC, the EDC has no obligation for such debt beyond the resources provided by a lease or loan with Hope College. The proceeds were used to advance refund a portion of the \$16,385,000 in outstanding bond principal of the Michigan Higher Education Facilities Authority Limited Obligation Bonds, series 2002A. At September 30, 2022, \$130,000 was still outstanding. The EDC has also issued \$5.44 million in limited obligation revenue bonds series 2015 on behalf of the North Ottawa Community Health System. the EDC has no obligation for such debt beyond the resources provided by a lease or loan with North Ottawa Community Health System. At September 30, 2022, \$4,885,000 was still outstanding. On July 21, 2022 the EDC has also issued \$78.3 million in limited obligation revenue bonds series 2022B on behalf of Resthaven, a Michigan nonprofit corporation. the EDC has no obligation for such debt beyond the resources provided by a lease or loan with Resthaven. At September 30, 2022 \$78.3 million was still outstanding.



**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**9. LANDFILL RECLAMATION**

The County owns the Southwest Ottawa County Refuse Disposal Center ("SOCRDC") otherwise known as the Southwest Ottawa County Landfill. Waste Management operated the landfill from the early 1970's until it was closed in 1981. The landfill was closed per the terms of the "1981 closure agreement" between the County and the Department of Natural Resources ("DNR"). The agreement outlined a plan to cap the landfill and install a pump and carbon filtration system. Waste Management installed the cap in the mid 1980's; the pump and carbon filtration system was built by the County in 1987, as per the terms of the closure agreement. The County has been operating the pump and filter system 24 hours a day, 7 days a week since beginning operation in 1987.

The pump and filter system were not effective in containing the plume of contaminants in the groundwater down gradient from the landfill. As a result, contaminants have escaped past the outer purge wells and are migrating southwest towards Lake Michigan. Even though the contaminated water meets drinking water standards, the County provided municipal water infrastructure to property owners in the path of the plume, and is working with the local unit of government to place institutional controls on future users moving into the area. The County has completed negotiations with the Michigan Department of Environmental Quality ("MDEQ"), formerly known as the DNR, with a revised plan to contain the contamination. The County recapped the landfill and enhanced the water filtration system with a project started in 2006. The County is reviewing the feasibility of a soil/bentonite onsite slurry wall and treatment system improvements to minimize additional contamination. Landfill post closure cost estimates are subject to change based on inflation, deflation, technology or changes to applicable laws or regulations.

The County's estimate of the costs of operating, maintaining and improvements to the landfill containment and treatment system are as follows:

Year Ending September 30	Present Value of Estimated Cost
2023	\$ 1,873,410
2024	368,249
2025	514,865
2026	388,767
2027	499,463
2028-2032	<u>2,318,641</u>
Total	<u>\$5,963,395</u>

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**10. DEFINED BENEFIT PENSION PLAN**

**County of Ottawa**

**Plan description**

The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

**Benefits provided**

Benefits provided include plans with multipliers ranging from 1.70 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, 2021):

Inactive employees or beneficiaries currently receiving benefits	711
Inactive employees entitled but not yet receiving benefits	448
Active employees	<u>373</u>
Total	<u><u>1,532</u></u>

**Contributions**

The County is required to contribute at an actuarially determined rate, which for the current year was \$343 to \$358,261 per month depending on position and classification. Participating employees are required to contribute from 0.00% to 6.99% percent of gross wages to the plan based on position and classification. The contribution requirements of the County are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

**Net pension liability**

The employer's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date. Amounts due for pension liabilities are liquidated by the Governmental or Proprietary funds from which the related employees' compensation is paid.

The total pension liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 3.0% (3-4% for 2014)

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0-11% based on age) (4.5% for 2014)

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**County of Ottawa (continued)**

**Net pension liability (continued)**

Investment rate of return: 7.00%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% male and 50% female blend. Mortality rates for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% male and 50% female blend.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money Weighted Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
Inflation			2.50%
Administrative fee			0.25%
			7.25%

Discount rate. The discount rate used to measure the total pension liability is 7.25%, which changed from 7.60% in the prior year. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**County of Ottawa (continued)**

**Changes in the net pension liability**

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/20	\$347,287,700	\$279,129,825	\$68,157,875
Changes for the year:			
Service cost	3,302,053	-	3,302,053
Interest	25,848,817	-	25,848,817
Change in benefits	-	-	-
Differences between expected and actual experience	(2,275,284)	-	(2,275,284)
Change in assumptions	14,460,429	-	14,460,429
Employer contributions	-	10,175,495	(10,175,495)
Employee contributions	-	1,128,568	(1,128,568)
Net investment income	-	35,139,943	(35,139,943)
Benefit payments, including refunds	(17,645,423)	(17,645,423)	-
Administrative expense	-	(442,347)	442,347
Other changes	2	-	2
Net changes	23,690,594	28,356,236	(4,665,642)
Balance at 12/31/21	\$370,978,294	\$307,486,061	\$63,492,233

Pension liabilities are liquidated in all funds with pension expense but primarily by the General Fund, the Public Health Fund and the Mental Health Fund.

**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 7.25%, as well as what the employer's net pension liability would be using a discount rate that is 1.00% lower (6.25%) or 1.00% higher (8.25%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total Pension Liability	\$417,899,352	\$370,978,294	\$331,978,164
Fiduciary Net Position	307,486,061	307,486,061	307,486,061
Net Pension Liability	\$110,413,291	\$ 63,492,233	\$ 24,492,103

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**County of Ottawa (continued)**

**Pension expense and deferred outflows and deferred inflows of resources related to pensions**

For the year ended September 30, 2022, the employer recognized pension expense of \$17,848,054. 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	\$ -	\$ 1,137,642
Differences in assumptions	7,230,215	-
Excess(deficit) investment returns	-	19,972,839
Contributions subsequent to the measurement date*	7,892,303	-
Total	<u>\$ 15,122,518</u>	<u>\$ 21,110,481</u>

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

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

2023	\$ 3,385,468
2024	(8,394,770)
2025	(6,034,192)
2026	(2,836,772)
Thereafter	<u>-</u>
Total	<u>\$ (13,880,266)</u>



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Road Commission**

**Plan description**

The employer's defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

**Benefits provided**

Benefits provided include plans with multipliers ranging from 1.7 to 2.50. Vesting period of 6-10 years. Normal retirement age is 60. Final average compensation is calculated based on a 3 years average. This plan is closed to new entrants.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2021):

Inactive employees or beneficiaries currently receiving benefits	145
Inactive employees entitled but not yet receiving benefits	18
Active employees	<u>60</u>
Total	<u><u>223</u></u>

**Contributions**

The Commission is required to contribute a fixed monthly amount of \$174,628 for some employee groups and at an actuarially determined rate of 70.32% of annual covered payroll for other groups depending on position and classification. Participating employees are required to contribute from 3% to 5% percent of gross wages to the plan based on position and classification. 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.

**Net pension liability**

The employer's net pension liability was measured as of December 31, 2021, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0-6.7% based on age)

Investment rate of return: 7.00%, net of investment expense, including inflation

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Road Commission (continued)**

**Net pension liability (continued)**

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2019 mortality tables of a 50% male and 50% female blend. Mortality rates for disabled plan member were based on a blend of RP-2019 disabled retire mortality tables of a 50% male and 50% female blend.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money Weighted Rate of Return
Global Equity	60.00%	4.50%	2.70%
Global Fixed Income	20.00%	2.00%	0.40%
Private Investments	20.00%	7.00%	1.40%
Inflation			2.50%
Administrative fee			0.25%
Discount rate			7.25%

Discount rate. The discount rate used to measure the total pension liability is 7.25%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Road Commission (continued)**

**Changes in the net pension liability**

	<b>Increase (Decrease)</b>		
	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a)-(b)</b>
Balance at January 1, 2021	\$60,474,179	\$36,717,544	\$23,756,635
Changes for the year:			
Service cost	376,179	-	376,179
Interest	4,446,543	-	4,446,543
Change in benefits	-	-	-
Differences between expected and actual experience	143,510	-	143,510
Change in assumptions	1,992,014	-	1,992,014
Contributions : employer	-	2,837,809	(2,837,809)
Contributions: employee	-	189,441	(189,441)
Net investment Income	-	5,091,926	(5,091,926)
Benefit payments, including refunds	(4,310,264)	(4,310,264)	-
Administrative expense	-	(58,409)	58,409
Other changes	(1)	-	(1)
Net changes	2,647,981	3,750,503	(1,102,522)
Balance at December 31, 2021	\$63,122,160	\$40,468,047	\$22,654,113

**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 7.25%, as well as what the employer's net pension liability would be using a discount rate that is 1.00% lower (6.25%) or 1.00% higher (8.25%) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1 % Increase</b>
Total pension liability	\$69,453,570	\$63,122,160	\$57,700,818
Fiduciary net position	40,468,047	40,468,047	40,468,047
Net pension liability	\$28,985,523	\$22,654,113	\$17,232,771

**COUNTY OF OTTAWA, MICHIGAN**  
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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Road Commission (continued)**

**Pension expense and deferred outflows and deferred inflows of resources related to pensions**

For the year ended September 30, 2022 the employer recognized pension expense of \$3,942,535. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ 71,755	\$ -
Differences in assumptions	996,007	-
Excess(deficit) investment returns	-	2,407,085
Contributions subsequent to the measurement date*	2,063,178	-
Total	<u>\$3,130,940</u>	<u>\$2,407,085</u>

\*The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2023.

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

2023	\$ 830,675
2024	(1,022,007)
2025	(677,516)
2026	(470,475)
Thereafter	<u>-</u>
Total	<u><u>\$(1,339,323)</u></u>

**Ottawa County Central Dispatch Authority**

**Plan description**

The Authority participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at [www.mersofmich.com](http://www.mersofmich.com).

The defined benefit pension plan is closed to new entrants.

**COUNTY OF OTTAWA, MICHIGAN**  
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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Central Dispatch Authority (continued)**

**Benefits provided**

Benefits provided include a multiplier of 2% per year of service times final average compensation with a vesting period of 10 years. Normal retirement age is 60 with early retirement at 50 with 25 years of service with various benefits. Benefits are calculated using final average compensation of 5 years. Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2020):

Active plan members	2
Inactive employees entitled but not yet receiving benefits	4
Inactive employees or beneficiaries currently receiving benefits	<u>13</u>
Total	19

**Contributions**

The Authority is required to contribute at an actuarially determined rate of \$3,440 per month for members of the general employee division. General division employees are required to contribute at a rate from 0% to 2% of annual covered payroll to the plan. The contribution requirements of the Authority are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by employment and labor agreements.

**Net pension liability**

The employer's net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

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

Inflation:	2.5% (3-4% for 2014)
Salary Increases:	3.0% (4.5% for 2014)
Investment rate of return:	7.35%, net of investment expense, including inflation (8.25% for 2014)

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% male and 50% female blend. Mortality rates used for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% male and 50% female blend of disabled retirees. (1994 group annuity tables is 2014)

The actuarial assumptions used in the valuation were based on the results of the most recent experience study.



**COUNTY OF OTTAWA, MICHIGAN**

**NOTES TO THE FINANCIAL STATEMENTS**

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Central Dispatch Authority (continued)**

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by 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:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	60.0%	7.75%	3.15%
Global Fixed Income	20.0%	3.75%	0.25%
Private Investment	20.0%	9.75%	1.45%
Inflation			2.50%
Administrative Fee			<u>0.25%</u>
Discount Rate			<u>7.60%</u>

Discount rate. The discount rate used to measure the total pension liability is 7.6% which is the same rate as was utilized in the prior year. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Central Dispatch Authority (continued)**

**Changes in the Net Pension Liability**

	<b>Total Pension Liability (a)</b>	<b>Plan Fiduciary Net Position (b)</b>	<b>Net Pension Liability (a) - (b)</b>
Balance at 12/31/20	\$2,470,433	\$2,147,487	322,946
Changes for the Year:			
Service Cost	9,123	-	9,123
Interest	181,203	-	181,203
Change in benefits	-	-	-
Differences between expected and actual experience	(5,158)	-	(5,158)
Change in assumptions	113,438	-	113,438
Contributions: employer	-	113,844	(113,844)
Contributions: employee	-	2,301	(2,301)
Net Investment income	-	270,991	(270,991)
Benefit payments, incl refunds	(181,485)	(181,485)	-
Administrative expense	-	(4,296)	4,296
Other Changes	1	-	1
Net Changes	117,122	201,355	(84,233)
Balance at 12/31/21	\$2,587,555	\$2,348,842	\$238,713

**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 7.6%, as well as what the employer's net pension liability would be using a discount rate that is 1% lower (6.6%) or 1% higher (8.6%) than the current rate.

	<b>1% Decrease</b>	<b>Current Discount Rate</b>	<b>1% Increase</b>
Total Pension Liability	\$ 2,819,602	\$ 2,587,555	\$ 2,386,664
Fiduciary Net Position	2,348,842	2,348,842	2,348,842
Net Pension Liability	\$ 470,760	\$ 238,713	\$ 37,822

**Pension expense and deferred outflows of resources related to pensions**

For the year ended December 31, 2021 the employer recognized pension expense of \$112,768. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

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**10. DEFINED BENEFIT PENSION PLAN (continued)**

**Ottawa County Central Dispatch Authority (continued)**

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ -	\$ -
Differences in assumptions	-	-
Excess (deficit) investment returns	-	75,619
Contributions subsequent to the measurement date*	113,844	-
Total	<u>\$ 113,844</u>	<u>\$ 75,619</u>

\* The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending December 31, 2022.

Amounts reported as deferred outflows and inflows of resources related to pensions (excluding contributions subsequent to the measurement date) will be recognized in pension expense as follows:

2021	\$ 14,979
2022	(5,386)
2023	43,941
2024	22,085
2025	-
Thereafter	<u>-</u>
Total	<u>\$ 75,619</u>

**COUNTY OF OTTAWA, MICHIGAN**  
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**11. DEFINED CONTRIBUTION PENSION PLAN**

**Primary government**

The County's defined contribution pension plans provide pension benefits for certain employee groups hired after January 1, 2012 who are eligible for MERS membership and those hired before January 1, 2012 electing participation in the defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employer and plan member contributions are recognized in the period that the contributions are due. Plan investments are excluded from this report as the fiduciary responsibility for this plan rests with MERS.

Participation in the defined contribution plan is mandatory for all eligible employees. The County contributes 3% of each participant's base salary to the plan. Employees are required to contribute a minimum of 3% of base pay to the plan. The County also matches employee contributions another 3% for a maximum County contribution of 6%. Participating employees are vested 50% after 3 years of service, 75% after 4 years of service, and 100% after 5 years of service. The plan provisions and contribution amounts were established by the Board and may be amended by the Board. The plan is administered by MERS. The County and member contributions were \$1,979,048 and \$2,042,668, respectively, for the current year.

**Deferred compensation plan**

The County offers to their employees several different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to County employees with various options and employer contribution requirements depending on which bargaining unit the employee is a member. All plans permit employees to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County employee contributions for the year ended September 30, 2022 were \$2,186,751 and the County match was \$469,375.

**Discretely presented component units**

The Ottawa County Central Dispatch Authority's ("OCCDA") defined contribution pension plan provides pension benefits for employees hired after January 1, 2000 who work 30 or more hours per week and those hired before January 1, 2000 electing participation in the defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate immediately upon employment. The OCCDA contributes 2% of each participant's base salary to the plan. The Authority also matches employee contributions up to a total OCCDA contribution of 5%. Employees are required to contribute a minimum of 2% of base pay to the plan. Participating employees are immediately 100% vested in the member's accumulated balance. The plan provisions and contribution amounts were established by the OCCDA Board and may be amended by the OCCDA Board. The plan is administered by MERS. The OCCDA and member contributions were \$98,780 and \$98,780 respectively, for the current year.

The Ottawa County Road Commission ("Commission") provides a defined contribution pension plan for eligible employees excluded from the defined benefit pension plan (externally managed), which provides pension benefits to qualified employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Commission's contribution for employees eligible to participate in the plans vests immediately. The Commission and employees contribute 5% of participant coverage wages. Commission contributions were \$150,035 and participant contributions were \$150,035 to the plan during the year. The plan provisions and contribution amounts were established and may be amended by the Commission.

**COUNTY OF OTTAWA, MICHIGAN**  
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**11. DEFINED CONTRIBUTION PENSION PLAN**

**Deferred compensation plan**

The OCCDA offers to their employees several different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to OCCDA employees with various options and employer contribution requirements depending on which bargaining unit the employee is a member. All plans permit employees to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The OCCDA employee contributions were \$161,385 and OCCDA match was \$32,063 for the current year.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of participants and their beneficiaries. Investments are managed by the plans' trustees, under one of several investment options, or combination thereof. The choice of the investment option(s) is made by the participants or the investment manager at the option of the employee. As the assets of the trust are managed by the plans trustees, and the County does not have fiduciary responsibility. The plan assets are not recorded in the financial statements of the County.

The Commission offers its employees a deferred compensation plan created in accordance with IRS section 457. The plan, available to all Commission employees, permits them to defer a portion of their current salary until future years. A trust has been established for the plan assets and the related assets and liability are not included in the Commission's financial statements.



**COUNTY OF OTTAWA, MICHIGAN**  
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**12. OTHER POST-EMPLOYMENT BENEFITS**

**County of Ottawa**

**Plan description**

The County of Ottawa Retiree Medical Plan (The "Plan") is a single-employer plan established and administered by the County of Ottawa and can be amended at its discretion. The Plan is included as an Other Post-Employment Benefits ("OPEB") trust fund in the County's financial statements; a stand-alone financial report has not been issued, but a legal trust has been established for the plan.

**Benefits provided**

Benefit provisions are established through negotiations between the County and bargaining units and employee groups. Retirees under age 65 hired before January 1, 2008 contribute an amount equal to the Priority Health insured premium rate (which is a combined rate for active and pre-65 retirees). Retirees under 65, hired after January 1, 2008 pay the actuarially determined cost of medical and prescription drug benefits for retirees under age 65. All retirees over 65 pay the insured premium rate applicable to retirees over 65. In addition, retirees under age 65 in certain benefit groups receive a monthly credit that is used to reduce the amount of their contribution. The credit amount for the years of service range from \$4 - \$10 for each year of service with a maximum of \$100 - \$250 per month.

**Summary of participants**

Membership of the Plan consisted of the following as October 1, 2020:

Retired Plan Members	61
Active Plan Members	<u>879</u>
Total Participants	940

**Contributions**

The Plan was established and is being funded under the authority of the County Board of Commissioners and under agreements with the unions representing various classes of employees. The Plan's funding policy is that the employer will contribute any required amounts as determined by an annual actuarial valuation. 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 September 30, 2022. The total OPEB liability was determined by an actuarial valuation as of October 1, 2020 and rolled forward to September 30, 2022. The following actuarial assumptions applied to all periods included in the measurement:

Inflation	2.2
Salary increases	2.0%
Investment rate of return	5.87% including inflation
Mortality	Pub-2010 Headcount weighted mortality table for General and Public Safety, annuitant and non-annuitant, sex distinct with improvement scale MP-2018

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**12. OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Net OPEB Liability (continued)**

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense 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. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocations of September 30, 2022 are summarized in the following table:

Asset Class	Target Allocation	Expected Rate of Return
Equity	65%	4.6%
Fixed Income	30%	2.0%
Cash Equivalent	5%	1.5%

The sum of each target allocation times its long-term expected rate is 5.87%.

**Discount rate**

The discount rate used to measure the total OPEB liability was 5.87%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the most recent recommend contribution expressed as a percentage of covered payroll. Based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all 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. The discount rate used for September 30, 2021 actuarial liability was 5.87%.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**12. OTHER POST-EMPLOYMENT BENEFITS (continued)**

**Changes in the Net OPEB Liability**

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
<b>Balance at September 30, 2021</b>	\$3,433,459	\$7,472,634	\$(4,039,175)
<b>Changes during the year</b>			
Service cost	16,553	-	16,553
Interest	187,246	-	187,246
Experience (gains)/losses	173,080	-	173,080
Change in plan terms	-	-	-
Change in actuarial assumptions	-	-	-
Contributions-employer, including receivable to OPEB trust	-	-	-
Contributions-employee	-	-	-
Contribution to OPEB trust	-	-	-
Contributions/expenses paid from general operating funds	-	-	-
Contributions/benefit paid from general operating funds	-	-	-
Net investment income	-	(1,071,085)	1,071,085
Benefit payments; including refunds of employee contributions	(520,289)	(520,289)	-
Administrative expenses	-	(60,319)	60,319
Other changes	-	(2,655)	2,655
<b>Total changes</b>	<b>(143,410)</b>	<b>(1,654,348)</b>	<b>1,510,938</b>
<b>Balance at September 30, 2022</b>	<b>\$3,290,049</b>	<b>\$5,818,286</b>	<b>\$(2,528,237)</b>

**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 5.87%, as well as using a discount rate that is 1% higher and lower than base assumptions.

	1% Decrease 4.87%	Current Discount Rate 5.87%	1% Increase 6.87%
<u>Discount</u>			
Total OPEB Liability	\$3,508,641	\$3,290,049	\$ 3,091,824
Plan Fiduciary Net Position	5,818,285	5,818,286	5,818,285
Net OPEB Liability	<u>\$(2,309,644)</u>	<u>\$(2,528,237)</u>	<u>\$(2,726,461)</u>

# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

### 12. OTHER POST-EMPLOYMENT BENEFITS (continued)

#### Sensitivity of the net OPEB liability to changes in the health cost trend rate

The following presents the net OPEB liability of the County, calculated using the trend rate, as well using a trend rate that is 1% higher and lower than base assumptions.

<u>Trend</u>	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 3,041,030	\$ 3,290,049	\$ 3,569,785
Plan Fiduciary Net Position	5,818,285	5,818,286	5,818,285
Net OPEB Liability	<u>\$ (2,777,255)</u>	<u>\$ (2,528,237)</u>	<u>\$ (2,248,500)</u>

#### Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended September 30, 2022 the County recognized OPEB expense of \$(407,685). The County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ 1,470,721	\$ 2,548,857
Differences in assumptions	273,941	1,273,304
Excess (deficit) invest returns	463,998	-
Total	<u>\$ 2,208,660</u>	<u>\$ 3,822,161</u>

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

<u>Year Ended Sept 30</u>	<u>Amount Recognized</u>
2023	\$ (207,143)
2024	(226,172)
2025	(169,294)
2026	(118,612)
2027	(432,877)
Thereafter	<u>(459,403)</u>
	<u>\$ (1,613,501)</u>

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**12. OTHER POST EMPLOYMENT BENEFITS (continued)**

**Ottawa County Road Commission**

***Plan Description and Benefits Provided***

The Commission administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides of health insurance premiums for retirees until age 65 (Medicare eligible). The plan was closed to non-bargaining employees hired after September 12, 2013 and bargaining employees hired after May 31, 2016. Benefit provisions are established through negotiations between the Commission and bargaining units and employee groups. The Commission makes 80% of the premium payment to the plan. The Retiree Health Plan does not issue a publicly available financial report but a legal trust has not been established for the plan.

Membership of the Retiree Health plan consisted of the following at the date of the latest actuarial valuation (October 1, 2021):

Inactive employees or beneficiaries currently receiving benefits	21
Active plan members	55
	<hr/>
Total	76
	<hr/>

***Contributions***

The contribution requirements of Plan members and the Commission are established and may be amended by the Commission. The actuarially determined contributions are based on the actuarial valuation of the plan. The actual contributions to the plan include benefit costs (80% and 20% made by the Commission and employees respectively) and a contribution to the trust which is made at the discretion of Commission.

***Net OPEB Liability***

The employer's net OPEB liability was measured as of September 30, 2022 using a method of rolling forward the October 1, 2021 valuation. The total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability in the October 1, 2021 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: 4.0%

Investment rate of return: 7.0%

20-year Aa Municipal bond rate: 4.77% (S&P Municipal Bond 20-Year High Grade Rate Index)

Healthcare cost trend rates: 8.0 initially going down 0.5% per year, reaching a long-term rate of 5.0%

Mortality: Public General 2010 Employee and Healthy Retiree, Headcount weighted

Improvement Scale: MP-2021



# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

### 12. OTHER POST EMPLOYMENT BENEFITS (continued)

#### Ottawa County Road Commission (continued)

Discount rate. The discount rate used to measure the total OPEB liability is 7.00%. The Road Commission has committed to a Corrective Action Plan which will fully fund the plan. The retirement plan's fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long term expected rate would be used to discount the projected benefits. From the year projected benefits are not projected to be covered by the projected assets (the "depletion date"), projected benefits would be 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. The discount rate utilized for the 2021 valuation was 7.35%.

#### Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
	(a)	(b)	(a)-(b)
Balance at October 1, 2021	\$2,318,446	\$ 97,459	\$2,220,987
Changes for the year:			
Service cost	48,597	-	48,597
Interest	171,137	-	171,137
Experience (Gains)/Losses	(89,142)	-	(89,142)
Change in plan terms	-	-	-
Change in assumptions	(103,000)	-	(103,000)
Contributions to OPEB trust	-	20,000	(20,000)
Contributions/benefits paid from general operating funds	-	77,318	(77,318)
Contributions: employer	-	-	-
Contributions: employee	-	-	-
Net investment Income	-	(16,320)	16,320
Benefit payments, including refunds	(77,318)	(77,318)	-
Administrative expense	-	(200)	200
Other changes	-	-	-
Net changes	(49,726)	3,480	(53,206)
Balance at September 30, 2022	\$2,268,720	\$100,939	\$2,167,781

#### 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 7.00%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease	Current Discount Rate	1 % Increase
Total OPEB liability	\$2,265,659	\$2,167,781	\$2,074,454

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**12. OTHER POST EMPLOYMENT BENEFITS (continued)**

**Ottawa County Road Commission (continued)**

**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 rate that is 1 percentage point lower or 1% higher than the current rate.

	<b>1% Decrease</b>	<b>Current Healthcare Rate</b>	<b>1 % Increase</b>
Total OPEB liability	\$2,018,135	\$2,167,781	\$2,336,153

For the year ended September 30, 2022 the employer recognized OPEB expense of \$186,230.

**Deferred outflows of resources and deferred inflows of resources related to OPEB**

For the year ended September 30, 2022 the employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Differences in experience	\$ -	\$603,308
Differences in assumptions	543,339	294,303
Excess(deficit) investment returns	15,452	-
Total	<u>\$558,791</u>	<u>\$897,611</u>

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

2023	\$ (25,447)
2024	(25,439)
2025	(24,213)
2026	(136,138)
2027	(101,083)
Thereafter	<u>(26,500)</u>
Total	<u><u>\$(338,820)</u></u>

# COUNTY OF OTTAWA, MICHIGAN

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED SEPTEMBER 30, 2022

#### 13. SELF-INSURANCE

##### Primary government

The County is self-funded for liability, worker's compensation, and unemployment insurance. The claims liabilities reported at September 30, 2022 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 Ottawa County, Michigan Insurance Authority ("OCIA") blended component unit accounts for the self-insurance program for municipal excess liability, law enforcement liability, professional liability, and property liability. The OCIA's participating members include the County of Ottawa and the Ottawa County Building Authority blended component unit.

The OCIA records unpaid claims liabilities based on estimates of the ultimate cost of claims, including future claim adjustment expenses that have been reported but not settled, and of claims that have been incurred but not reported. Because actual claims depend on such complex factors as inflation, damage awards and changes in legal liability doctrines, the process used in computing claims liabilities does not necessarily result in an exact amount, particularly for coverages such as general liability. Claims liabilities are (or will be) recomputed periodically using a variety of claims frequency and other economic and societal factors. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The OCIA purchases municipal excess liability, auto liability, professional liability, and property coverage. Property coverage carries a \$50,000 deductible and the liability coverages attach above a \$1 million self-insured retention for all other coverages. The liability policy provides coverage of up to \$5 million for liability protection. In addition, the OCIA provides coverage above the \$5 million for total aggregate coverage of \$20 million. The property coverage, including loss of income, is \$197,500 which is \$42,900 more than the prior year. Coverage was adjusted to reflect updated property values.

The revenues for this fund's operation are reimbursements from various funds. The funds are charged based on the number of full-time equivalents, number of vehicles and other pertinent information. Losses, damages, and administrative expenses are all paid from this fund. Administrative expenses are first paid from Internal Service fund 6770, Protected Self-Funded Insurance Programs and then invoiced to the OCIA. The claim liability for known claims and incurred but not reported claims are determined by an actuary. No annuity contracts have been purchased to satisfy claim liabilities. Settled claims have not exceeded insurance coverage in the history of the self-insurance program.

The changes in the claims liability for the fiscal year ended September 30, 2022, and the fiscal year ended September 30, 2021 as recorded in the OCIA are as follows:

	Current Year			
	Beginning of Year	Claims and Changes	Claim	End of Year
	Liability	in Estimates	Payments	Liability
2022	\$14,602,507	\$3,935,141	\$1,454,260	\$17,083,388
2021	\$13,107,438	\$2,153,029	\$657,960	\$14,602,507

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**13. SELF-INSURANCE (continued)**

The County's self-insured worker's compensation program provides Michigan statutorily required coverage for worker's compensation claims. It also provides employer's liability coverage of \$5 million excess above the \$750,000 self-insured retention. An independent third-party administrator administers the program for an annual fee. The claim liability for known claims and incurred but not reported claims are determined by an actuary. The changes in worker's compensation liability for the fiscal year ended September 30, 2022 and the fiscal year ended September 30, 2021:

	Beginning of Year	Current Year		
	Liability	Claims and Changes	Claim	End of Year
		in Estimates	Payments	Liability
2022	\$661,116	\$265,210	\$339,207	\$587,119
2021	\$730,714	\$229,169	\$298,767	\$661,116

Beginning January 1, 2011, the County purchased commercial insurance for health, dental and optical coverage for employees. Premiums and associated costs are recorded in the Employee Benefits internal service fund (6771). This fund allocates the cost of the insurance program to departments based on full time equivalents. The County has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

The self-insurance program for unemployment is accounted for in the Unemployment internal service fund (6772). Unemployment claims are reimbursed to the Michigan Employment Security Commission based on actual claims annually and were \$11,446 and \$11,271 for the fiscal year ended September 30, 2021 and the fiscal year ended September 30, 2022 respectively.

**Discretely presented component units**

The Ottawa County Central Dispatch Authority (OCCDA), 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. The Authority carried commercial insurance to cover risks of losses. The Authority had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

Ottawa County Public Utilities System (System) is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees and natural disasters. In order to minimize its exposure to these risks, the System participates in the Michigan County Road Commission Self Insurance Pool. Settled claims relating to participation in Michigan County Road Commission Self Insurance Pool have not exceeded the amount of insurance coverage in any of the past three fiscal years. There were no reductions in insurance coverage from prior years.

The Ottawa County Road Commission (Commission) is exposed to lawsuits and claims. In response to this exposure, the Commission participates in the Michigan County Road Commission Self Insurance Pool (MCRCSIP). Participation in the MCRCSIP requires payment of premiums to the pool. The pool purchases commercial reinsurance on behalf of its members. Due to the Commission's participation in this pool, the liability of the Commission relative to claims covered by the pool is limited to \$10,000 per occurrence.

The Commission is a group for workers compensation coverage through the County Road Association Self Insurance fund (CRASIF). Through membership of this group fund, the Commission's liability is covered up to \$1,000,000 per employee.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**14. LITIGATION**

In the normal course of its activities, the County is a party to various legal actions and subject to certain asserted and unasserted claims. The County refers these actions and claims to the Ottawa County, Michigan Insurance Authority (an internal service fund of the County) which has sufficient expertise, reserves, excess insurance coverage and available surplus to defend against or, if necessary, satisfy any of these claims.



**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**15. RELATED PARTY TRANSACTIONS**

During the year ended September 30, 2022, the County provided OCCDA operating grants of \$5,708,134 from the 2021 levy.

During the year ended September 30, 2022, the County provided OCRC operating grants of \$5,006,463 from the 2021 levy.

Ottawa County Public Utilities System ("System") incurred expenses of approximately \$1,134,000 for wages and equipment provided by the Ottawa County Road Commission, which also provides fiscal and managerial services to the System. At their year-end, the System owed the Ottawa County Road Commission \$270,571 for these goods and services.

**COUNTY OF OTTAWA, MICHIGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

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**16. TAX ABATEMENTS**

The County receives reduced property tax revenues as a result of Industrial Facilities Tax exemptions. Industrial Facilities Tax Exemptions (IFT), entered into under the Plant Rehabilitation and Industrial Development Districts Act PA 198 of 1974, as amended, provide 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 IFT 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 and is computed at half the local property tax millage rate, amounting to a reduction in property taxes of approximately 50%. The amount of IFT Exemptions for the year ended September 30, 2022 was approximately \$786,000. Of the \$786,000 abated, approximately \$504,000 of the abatements were initiated by various townships in the County and \$283,000 were initiated by various cities in the County.

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## **SUPPLEMENTARY**

# COUNTY OF OTTAWA

## REQUIRED SUPPLEMENTARY INFORMATION

### GENERAL FUND

#### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	Original	Final	Amount	Positive (Negative)	Actual
<b>Revenues</b>					
Taxes	\$ 60,334,104	\$ 60,334,104	\$ 60,374,253	\$ 40,149	\$ 57,089,981
Intergovernmental revenues	10,834,180	12,326,410	11,640,853	(685,557)	11,545,745
Charges for services	10,278,502	10,424,134	9,907,656	(516,478)	10,007,675
Fines and forfeits	73,100	73,100	113,882	40,782	83,598
Investment earnings (loss)	339,411	339,411	376,508	37,097	213,879
Licenses and permits	372,485	372,485	356,164	(16,321)	368,654
Rental income	2,124,818	2,418,601	2,310,651	(107,950)	1,999,086
Other	577,341	760,730	1,084,050	323,320	825,908
<b>Total revenues</b>	<b>84,933,941</b>	<b>87,048,975</b>	<b>86,164,017</b>	<b>(884,958)</b>	<b>82,134,526</b>
<b>Expenditures</b>					
Current operations					
Legislative	585,811	682,145	670,309	11,836	544,737
Judicial	14,486,711	15,083,922	7,611,319	7,472,603	13,013,918
General government	17,403,495	17,712,956	11,088,940	6,624,016	14,902,834
Public safety	33,731,717	34,801,050	14,435,923	20,365,127	23,607,163
Public works	6,871,550	6,871,550	7,210,284	(338,734)	6,516,792
Health and welfare	1,232,852	1,364,386	1,254,608	109,778	1,830,671
Community and economic development	1,636,679	2,431,817	1,587,856	843,961	1,227,993
Other expenditures	1,275,476	294,355	220,476	73,879	158,233
Capital projects	45,000	748,910	708,226	40,684	-
<b>Total expenditures</b>	<b>77,269,290</b>	<b>79,991,092</b>	<b>44,787,941</b>	<b>35,203,151</b>	<b>61,802,341</b>
Revenues over (under) expenditures	7,664,651	7,057,882	41,376,076	34,318,194	20,332,185
<b>Other financing sources (uses)</b>					
Transfers from other funds	5,310,596	5,915,176	4,703,061	(1,212,115)	3,408,353
Transfers to other funds	(14,196,061)	(25,744,606)	(24,307,622)	1,436,984	(15,779,709)
<b>Total other financing sources (uses)</b>	<b>(8,885,465)</b>	<b>(19,829,430)</b>	<b>(19,604,561)</b>	<b>224,869</b>	<b>(12,371,356)</b>
Net change in fund balance	(1,220,814)	(12,771,547)	21,771,515	34,543,062	7,960,829
<b>Fund balance, beginning of year</b>	<b>34,466,694</b>	<b>34,466,694</b>	<b>34,466,694</b>	<b>-</b>	<b>26,505,865</b>
<b>Fund balance, end of year</b>	<b>\$ 33,245,880</b>	<b>\$ 21,695,147</b>	<b>\$ 56,238,209</b>	<b>\$ 34,543,062</b>	<b>\$ 34,466,694</b>



# COUNTY OF OTTAWA

## NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

### FOR THE YEAR ENDED SEPTEMBER 30, 2022

#### 1. Budgets and budgetary accounting

The County adopts an annual budget for the General, special revenue, debt service and capital projects funds following the the GAAP basis of accounting. Unexpended appropriations lapse at year-end.

#### 2. Reconciliation between the general fund schedule of revenues, expenditures and changes in fund balance - budget and actual and the statement of revenues, expenditures and changes in fund balance

The adjustments necessary to reconcile actual revenues and expenditures reported on a budgetary basis to actual revenues and expenditures reported in accordance with generally accepted accounting principals are as follows:

	<u>Revenues and other sources</u>	<u>Expenditures and other uses</u>	<u>Net change in fund balance</u>
<b>General fund:</b>			
Schedule of revenues, expenditures and changes in fund balance - budget and actual	\$ 90,867,078	\$ 69,095,563	\$ 21,771,515
Funds classified with the general fund for purposes of GASB Statement #54			
Cell Towers (1060)	612,342	22,897	589,445
Board Initiatives (1070)	7,650,482	518,250	7,132,232
Solid Waste Clean-up (2271)	1,061,539	-	1,061,539
Infrastructure (2444)	503,786	125,000	378,786
Stabilization (2570)	-	-	-
DBDC (2970)	4,027,184	5,089,729	(1,062,545)
Eliminations	<u>(7,686,452)</u>	<u>(7,686,452)</u>	<u>-</u>
Statement of revenues, expenditures and changes in fund balance	<u>\$ 97,035,959</u>	<u>\$ 67,164,987</u>	<u>\$ 29,870,972</u>

# COUNTY OF OTTAWA

## REQUIRED SUPPLEMENTARY INFORMATION

### COMMUNITY MENTAL HEALTH (2220)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b>Original</b>	<b>Final</b>	<b>Amount</b>	<b>Positive (Negative)</b>	<b>Actual</b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 45,401,940	\$ 52,521,809	\$ 48,898,697	\$ (3,623,112)	\$ 41,831,961
Charges for services	203,000	203,000	63,565	(139,435)	172,914
Fines and forfeits	-	-	-	-	-
Investment earnings (loss)	22,293	22,293	28,724	6,431	61,852
Licenses and permits	-	-	-	-	-
Rental income	-	-	4,550	4,550	-
Other	50,000	50,000	58,719	8,719	38,867
<b>Total revenues</b>	<b>45,677,233</b>	<b>52,797,102</b>	<b>49,054,255</b>	<b>(3,742,847)</b>	<b>42,105,594</b>
<b>Expenditures</b>					
Current operations					
Personnel services	12,083,232	13,297,255	12,466,108	831,147	10,406,368
Supplies	268,422	211,899	193,439	18,460	153,715
Other services and charges	34,151,771	40,114,140	36,933,642	3,180,498	32,108,907
<b>Total expenditures</b>	<b>46,503,425</b>	<b>53,623,294</b>	<b>49,593,189</b>	<b>4,030,105</b>	<b>42,668,990</b>
Revenues over (under) expenditures	(826,192)	(826,192)	(538,934)	287,258	(563,396)
<b>Other financing sources (uses)</b>					
Transfers from other funds	826,192	832,086	532,086	300,000	525,618
Transfers to other funds	-	-	-	-	(968,283)
<b>Total other financing sources (uses)</b>	<b>826,192</b>	<b>832,086</b>	<b>532,086</b>	<b>300,000</b>	<b>(442,665)</b>
Net change in fund balance	-	5,894	(6,848)	587,258	(1,006,061)
<b>Fund balance, beginning of year</b>	<b>29,011</b>	<b>29,011</b>	<b>29,011</b>	<b>-</b>	<b>1,035,072</b>
<b>Fund balance, end of year</b>	<b>\$ 29,011</b>	<b>\$ 34,905</b>	<b>\$ 22,163</b>	<b>\$ 587,258</b>	<b>\$ 29,011</b>

# COUNTY OF OTTAWA

## REQUIRED SUPPLEMENTARY INFORMATION

### AMERICAN RESCUE PLAN ACT (2860) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Intergovernmental revenues	\$ -	\$ 32,092,148	\$ 29,785,292	\$ (2,306,856)	\$ 7,650,482
Investment earnings	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	32,092,148	29,785,292	(2,306,856)	7,650,482
<b>Expenditures</b>					
Current operations					
Personnel services	-	32,092,148	29,785,292	2,306,856	7,650,482
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
<b>Total expenditures</b>	-	32,092,148	29,785,292	2,306,856	7,650,482
Revenues over (under) expenditures	-	-	-	-	-
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
<b>Fund balance, beginning of year</b>	-	-	-	-	-
<b>Fund balance, end of year</b>	\$ -	\$ -	\$ -	\$ -	\$ -

# COUNTY OF OTTAWA

## BUILDING AUTHORITY (4690)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	-	234	8,727	8,493	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>234</u>	<u>8,727</u>	<u>8,493</u>	<u>-</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	31,570,600	4,018,819	27,551,781	301,381
<b>Total expenditures</b>	<u>-</u>	<u>31,570,600</u>	<u>4,018,819</u>	<u>27,551,781</u>	<u>301,381</u>
Revenues over (under) expenditures	<u>-</u>	<u>(31,570,367)</u>	<u>(4,010,092)</u>	<u>27,560,275</u>	<u>(301,381)</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	27,845,000	27,845,000	-	-
Premium on bonds issued	-	2,154,766	2,154,766	-	-
Transfers from other funds	-	2,000,000	-	(2,000,000)	1,050,000
Transfers to other funds	-	(1,550,000)	(1,550,000)	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>30,449,766</u>	<u>28,449,766</u>	<u>(2,000,000)</u>	<u>1,050,000</u>
Net change in fund balance	-	(1,120,600)	24,439,674	25,560,275	748,619
<b>Fund balance, beginning of year</b>	<u>1,120,601</u>	<u>1,120,601</u>	<u>1,120,601</u>	<u>-</u>	<u>371,982</u>
<b>Fund balance, end of year</b>	<u>\$ 1,120,601</u>	<u>\$ -</u>	<u>\$ 25,560,275</u>	<u>\$ 25,560,275</u>	<u>\$ 1,120,601</u>

# COUNTY OF OTTAWA

## REQUIRED SUPPLEMENTARY INFORMATION

### DEFINED BENEFIT PENSION PLAN SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION LIABILITY AND RELATED RATIOS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	2022	2021	2020	2019	2018	2017
<b>Total pension liability</b>						
Service cost	\$ 3,302,053	\$ 3,875,267	\$ 3,911,248	\$ 4,134,129	\$ 4,292,728	\$ 4,405,425
Interest	25,848,817	23,659,631	23,176,263	22,495,130	21,530,960	20,559,652
Changes in benefit terms			-	(1,199,051)	-	-
Difference between expected and actual experience	(2,275,284)	4,525,878	(599,287)	(2,566,233)	(314,505)	(375,877)
Changes in assumptions	14,460,429	13,906,131	10,554,788	-	-	-
Benefit payments including employee refunds	(17,645,423)	(16,105,001)	(14,729,757)	(13,746,995)	(13,008,781)	(11,773,976)
Other	2	(2)	(2)	2	11	1
<b>Net change in total pension liability</b>	23,690,594	29,861,904	22,313,253	9,116,982	12,500,413	12,815,225
<b>Total pension liability, beginning of year</b>	347,287,700	317,425,796	295,112,543	285,995,561	273,495,148	260,679,923
<b>Total pension liability, ending of year</b>	<u>\$ 370,978,294</u>	<u>\$ 347,287,700</u>	<u>\$ 317,425,796</u>	<u>\$ 295,112,543</u>	<u>\$ 285,995,561</u>	<u>\$ 273,495,148</u>
<b>Plan Fiduciary Net Position</b>						
Contributions-employer	\$ 10,175,495	\$ 11,896,991	\$ 10,604,402	\$ 7,103,170	\$ 5,820,947	\$ 4,962,722
Contributions-employee	1,128,568	1,266,461	1,283,336	1,337,895	1,749,987	1,927,913
Net Investment income	35,139,943	34,694,804	29,922,304	(9,184,975)	28,190,453	22,309,475
Benefit payments including employee refunds	(17,645,423)	(16,105,001)	(14,729,757)	(13,746,995)	(13,008,781)	(11,773,976)
Administrative expense	(442,347)	(496,315)	(515,451)	(456,006)	(446,433)	(440,498)
<b>Net change in plan fiduciary net position</b>	28,356,237	31,256,940	26,564,834	(14,946,911)	22,306,173	16,985,636
<b>Plan fiduciary net position, beginning of year</b>	279,129,825	247,872,885	221,308,051	236,254,962	213,948,789	196,963,153
<b>Plan fiduciary net position, ending of year</b>	<u>\$ 307,486,061</u>	<u>\$ 279,129,825</u>	<u>\$ 247,872,885</u>	<u>\$ 221,308,051</u>	<u>\$ 236,254,962</u>	<u>\$ 213,948,789</u>
<b>Employer net pension liability</b>	<u>\$ 63,492,233</u>	<u>\$ 68,157,875</u>	<u>\$ 69,552,911</u>	<u>\$ 73,804,492</u>	<u>\$ 49,740,599</u>	<u>\$ 59,546,359</u>
<b>Plan fiduciary net position as a percentage of the total pension liability</b>	83%	80%	78%	75%	83%	78%
<b>Covered payroll</b>	<u>\$ 25,804,031</u>	<u>\$ 29,913,006</u>	<u>\$ 30,438,340</u>	<u>\$ 32,079,263</u>	<u>\$ 33,373,122</u>	<u>\$ 34,396,609</u>
<b>Employer's net pension liability as a percentage of covered payroll</b>	246%	228%	229%	230%	149%	173%

#### Notes to schedule:

Above amounts are based on December 31 of the prior year measurement dates.  
This schedule is being accumulated prospectively until ten years of data is presented.



**COUNTY OF OTTAWA**

**REQUIRED SUPPLEMENTARY INFORMATION**

**DEFINED BENEFIT PENSION PLAN**

**SCHEDULE OF EMPLOYER CONTRIBUTIONS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	2022	2021	2020	2019	2018	2017
Actuarially determined contributions	\$ 8,721,402	\$ 9,332,767	\$ 7,880,199	\$ 7,296,615	\$ 6,685,320	\$ 5,606,562
Contributions in relation to the actuarially determined contribution	<u>11,721,402</u>	<u>12,332,767</u>	<u>10,880,199</u>	<u>7,296,615</u>	<u>6,685,320</u>	<u>5,606,562</u>
Contribution deficiency (excess)	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 26,345,551</u>	<u>\$ 28,762,136</u>	<u>\$ 30,554,828</u>	<u>\$ 32,292,727</u>	<u>\$ 33,302,626</u>	<u>\$ 34,764,334</u>
Contributions as a percentage of covered payroll	44%	43%	36%	23%	20%	16%
<b>Notes to schedule</b>						
Actuarial cost method	Entry Age					
Amortization method	Level percentage of payroll, closed					
Remaining amortization period	12-15 years					
Asset valuation method	5 year smoothed					
Inflation	3.0% (2.5% for 2019)					
Salary increases	3.75% (4.50% for 2021)					
Investment rate of return	7.0% (7.75% for 2019)					
Retirement age	Varies depending on plan adoption					
Mortality	50% female/ 50% male RP-2014 mortality table					

This schedule is being accumulated prospectively until ten years of data is presented.

**COUNTY OF OTTAWA**

**REQUIRED SUPPLEMENTARY INFORMATION**

**OTHER POST-EMPLOYMENT BENEFIT PLAN**

**SCHEDULE OF CHANGES IN EMPLOYERS LIABILITY AND RELATED RATIOS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	2022	2021	2020	2019	2018
<b>Total OPEB liability</b>					
Service cost	\$ 16,553	\$ 50,565	\$ 46,742	\$ 72,568	\$ 76,635
Interest	187,246	304,352	298,361	379,207	381,186
Changes in benefit terms	-	(73,263)	-	-	-
Difference between expected and actual experience	173,080	(2,352,689)	(144,260)	(916,876)	(381,561)
Changes in assumptions	-	(325,115)	487,403	(936,918)	-
Benefit payments including employee refunds	(520,289)	(413,780)	(97,766)	(108,923)	(110,442)
Other	-	-	-	-	-
<b>Net change in total OPEB liability</b>	<b>(143,410)</b>	<b>(2,809,930)</b>	<b>590,480</b>	<b>(1,510,942)</b>	<b>(34,182)</b>
<b>Total OPEB liability, beginning of year</b>	<b>3,433,459</b>	<b>6,243,389</b>	<b>5,652,909</b>	<b>7,163,851</b>	<b>7,198,033</b>
<b>Total OPEB liability, ending of year</b>	<b>\$ 3,290,049</b>	<b>\$ 3,433,459</b>	<b>\$ 6,243,389</b>	<b>\$ 5,652,909</b>	<b>\$ 7,163,851</b>
<b>Plan Fiduciary Net Position</b>					
Contributions-employer	\$ -	\$ 50,565	\$ 1,539	\$ 113,888	\$ 174,677
Contributions-employee	-	-	-	111,423	112,850
Net Investment income	(1,071,085)	1,373,586	602,108	215,713	508,448
Benefit payments including employee refunds	(520,289)	(413,780)	(97,766)	(108,923)	(110,442)
Administrative expense	(60,319)	(75,140)	(68,084)	(61,534)	(61,690)
Other	(2,655)	-	-	-	-
<b>Net change in plan fiduciary net position</b>	<b>(1,654,348)</b>	<b>935,231</b>	<b>437,797</b>	<b>270,567</b>	<b>623,843</b>
<b>Plan fiduciary net position, beginning of year</b>	<b>7,472,634</b>	<b>6,537,403</b>	<b>6,099,606</b>	<b>5,829,039</b>	<b>5,205,196</b>
<b>Plan fiduciary net position, ending of year</b>	<b>\$ 5,818,286</b>	<b>\$ 7,472,634</b>	<b>\$ 6,537,403</b>	<b>\$ 6,099,606</b>	<b>\$ 5,829,039</b>
<b>Employer net OPEB liability</b>	<b>\$ (2,528,237)</b>	<b>\$ (4,039,175)</b>	<b>\$ (294,014)</b>	<b>\$ (446,697)</b>	<b>\$ 1,334,812</b>
<b>Plan fiduciary net position as a percentage of the total OPEB liability</b>	<b>176.8%</b>	<b>217.6%</b>	<b>104.7%</b>	<b>107.9%</b>	<b>81.4%</b>
<b>Covered payroll</b>	<b>\$ 26,461,532</b>	<b>\$ 26,586,938</b>	<b>\$ 28,946,550</b>	<b>\$ 30,780,553</b>	<b>\$ 27,536,712</b>
<b>Employer's net OPEB asset as a percentage of employee payroll</b>	<b>-10%</b>	<b>-15%</b>	<b>-1%</b>	<b>-1%</b>	<b>5%</b>

This schedule is being accumulated prospectively until ten years of data is presented.

# COUNTY OF OTTAWA

## REQUIRED SUPPLEMENTARY INFORMATION

### OTHER POST-EMPLOYMENT BENEFIT PLAN SCHEDULE OF EMPLOYER CONTRIBUTIONS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	2022	2021	2020	2019	2018
Actuarially determined contributions	\$ -	\$ 14,682	\$ 1,539	\$ 225,311	\$ 287,527
Contributions in relation to the actuarially determined contribution	-	50,566	1,539	225,311	287,527
Contribution deficiency (excess)	\$ -	\$ (35,884)	\$ -	\$ -	\$ -
Covered payroll	\$ 26,461,532	\$ 26,586,938	\$ 28,946,550	\$ 30,780,553	\$ 27,536,712
Contributions as a percentage of covered payroll	0.00%	0.19%	0.01%	0.73%	1.04%
<b>Notes to schedule</b>					
Actuarial cost method	Entry Age				
Amortization method	Level percentage of compensation				
Remaining amortization period	12 year level percentage of payroll				
Asset valuation method	Equal to market value of assets				
Inflation	Included in rate of return				
Salary increases	2.00%				
Investment rate of return	5.87% (including inflation)				
Retirement age	Varies depending on plan adoption				
Mortality	50% female/ 50% male RP-2014 mortality table				
Annual money-weighted rate of return net of investment expense	-14.70%	9.37%	3.62%	9.24%	26.07%

This schedule is being accumulated prospectively until ten years of data is presented.

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**COUNTY OF OTTAWA**  
**GENERAL FUND - SUBFUNDS**  
**COMBINING BALANCE SHEET SCHEDULE**  
**SEPTEMBER 30, 2022**

	<b>General Fund (1010)</b>	<b>Cell Towers (1060)</b>	<b>Board Initiatives (1070)</b>	<b>Solid Waste Clean-Up (2271)</b>
<b>Assets</b>				
Cash and pooled investments	\$ 50,358,609	\$ 596,795	\$ 7,132,232	\$ 2,671,355
Receivables (net of allowance for estimated uncollectibles)				
Taxes	8,790,509	-	-	-
Accounts	529,921	-	-	-
Leases	3,517,352	2,592,686	-	-
Accrued interest on investments	223,565	-	-	-
Due from other funds	42,262	-	-	-
Interfund receivable	1,896,066	-	-	-
Advances to component units	325,000	-	-	-
Due from other governmental units	1,967,837	-	-	-
Inventory of supplies	78,210	-	-	-
Prepaid expenditures	248,409	-	-	-
<b>Total assets</b>	<u>67,977,740</u>	<u>3,189,481</u>	<u>7,132,232</u>	<u>2,671,355</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	4,643,470	7,350	-	-
Due to other governmental units	380,573	-	-	-
Due to other funds	58,141	-	-	-
Unearned revenue	473,973	-	-	-
<b>Total liabilities</b>	<u>5,556,157</u>	<u>7,350</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>				
Aggregate deferred inflows	<u>6,183,374</u>	<u>2,592,686</u>	<u>-</u>	<u>-</u>
<b>Fund balances</b>				
Nonspendable	651,619	-	-	-
Restricted	307,815	-	-	-
Committed	32,391,441	589,445	7,132,232	2,671,355
Assigned	2,159,202	-	-	-
Unassigned	20,728,132	-	-	-
<b>Total fund balances</b>	<u>56,238,209</u>	<u>589,445</u>	<u>7,132,232</u>	<u>2,671,355</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 67,977,740</u>	<u>\$ 3,189,481</u>	<u>\$ 7,132,232</u>	<u>\$ 2,671,355</u>

(Continued)



**COUNTY OF OTTAWA**  
**GENERAL FUND - SUBFUNDS**  
**COMBINING BALANCE SHEET SCHEDULE**  
**SEPTEMBER 30, 2022**

	Infrastructure (2444)	Stabilization (2570)	DBDC (2970)	Total
<b>Assets</b>				
Cash and pooled investments	\$ 892,942	\$ 9,255,217	\$ 473,688	\$ 71,380,838
Receivables (net of allowance for estimated uncollectibles)				
Taxes	-	-	-	8,790,509
Accounts	-	-	-	529,921
Leases	-	-	-	6,110,038
Accrued interest on investments	-	-	-	223,565
Due from other funds	-	-	-	42,262
Interfund receivable	-	-	-	1,896,066
Advances to component units	-	-	-	325,000
Due from other governmental units	-	-	-	1,967,837
Inventory of supplies	-	-	-	78,210
Prepaid expenditures	-	-	-	248,409
<b>Total assets</b>	<u>892,942</u>	<u>9,255,217</u>	<u>473,688</u>	<u>91,592,655</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>				
<b>Liabilities</b>				
Accounts payable	-	-	-	4,650,820
Due to other governmental units	-	-	-	380,573
Due to other funds	-	-	-	58,141
Unearned revenue	-	-	-	473,973
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,563,507</u>
<b>Deferred inflows of resources</b>				
Aggregate deferred inflows	-	-	-	8,776,060
<b>Fund balances</b>				
Nonspendable	-	-		651,619
Restricted	-	9,255,217	-	9,563,032
Committed	514,156	-	473,688	43,772,317
Assigned	-	-	-	2,159,202
Unassigned	378,786	-	-	21,106,918
<b>Total fund balances</b>	<u>892,942</u>	<u>9,255,217</u>	<u>473,688</u>	<u>77,253,088</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 892,942</u>	<u>\$ 9,255,217</u>	<u>\$ 473,688</u>	<u>\$ 91,592,655</u>

(Concluded)

**COUNTY OF OTTAWA**  
**GENERAL FUND - SUBFUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>General Fund (1010)</b>	<b>Cell Towers (1060)</b>	<b>Board Initiatives (1070)</b>	<b>Solid Waste Clean-Up (2271)</b>
<b>Revenues</b>				
Taxes	\$ 60,374,253	\$ -	\$ -	\$ -
Intergovernmental revenues	11,640,853	-	-	-
Charges for services	9,907,656	-	-	-
Fines and forfeits	113,882	-	-	-
Investment earnings	376,508			11,539
Licenses and permits	356,164	-	-	-
Rental income	2,310,651	184,032	-	-
Other	<u>1,084,050</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total revenues</b>	<u>86,164,017</u>	<u>184,032</u>	<u>-</u>	<u>11,539</u>
<b>Expenditures</b>				
Current operations				
Legislative	670,309	-	-	-
Judicial	7,611,319	-	-	-
General government	11,088,940	-	-	-
Public safety	14,435,923	-	-	-
Public works	7,210,284	-	-	-
Health and welfare	1,254,608	-	-	-
Community and economic development	1,587,856	22,897	125,910	-
Other expenditures	220,476	-	-	-
Capital outlay	<u>708,226</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>44,787,941</u>	<u>22,897</u>	<u>125,910</u>	<u>-</u>
Revenues over (under) expenditures	<u>41,376,076</u>	<u>161,135</u>	<u>(125,910)</u>	<u>11,539</u>
<b>Other financing sources (uses)</b>				
Transfers from other funds	4,703,061	428,310	7,650,482	1,050,000
Transfers to other funds	<u>(24,307,622)</u>	<u>-</u>	<u>(392,340)</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>(19,604,561)</u>	<u>428,310</u>	<u>7,258,142</u>	<u>1,050,000</u>
Net change in fund balances	21,771,515	589,445	7,132,232	1,061,539
<b>Fund balances, beginning of year</b>	<u>34,466,694</u>	<u>-</u>	<u>-</u>	<u>1,609,816</u>
<b>Fund balances, end of year</b>	<u>\$ 56,238,209</u>	<u>\$ 589,445</u>	<u>\$ 7,132,232</u>	<u>\$ 2,671,355</u>

(Continued)

**COUNTY OF OTTAWA**  
**GENERAL FUND - SUBFUNDS**  
**COMBINING SCHEDULE OF REVENUES, EXPENDITURES,**  
**AND CHANGES IN FUND BALANCE**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<b>Infrastructure (2444)</b>	<b>Stabilization (2570)</b>	<b>DB/DC (2970)</b>	<b>Eliminations</b>	<b>Total</b>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ 4,027,184	\$ -	\$ 64,401,437
Intergovernmental revenues	-	-	-	-	11,640,853
Charges for services	-	-	-	-	9,907,656
Fines and forfeits	-	-	-	-	113,882
Investment earnings	3,786	-	-	-	391,833
Licenses and permits	-	-	-	-	356,164
Rental income	-	-	-	-	2,494,683
Other	-	-	-	-	1,084,050
<b>Total revenues</b>	<u>3,786</u>	<u>-</u>	<u>4,027,184</u>	<u>-</u>	<u>90,390,558</u>
<b>Expenditures</b>					
Current operations					
Legislative	-	-	-	-	670,309
Judicial	-	-	-	-	7,611,319
General government	-	-	1,200,000	-	12,288,940
Public safety	-	-	-	-	14,435,923
Public works	-	-	-	-	7,210,284
Health and welfare	-	-	-	-	1,254,608
Community and economic development	-	-	-	-	1,736,663
Other expenditures	-	-	-	-	220,476
Capital outlay	-	-	-	-	708,226
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>1,200,000</u>	<u>-</u>	<u>46,136,748</u>
Revenues over (under) expenditures	<u>3,786</u>	<u>-</u>	<u>2,827,184</u>	<u>-</u>	<u>44,253,810</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	500,000	-	-	(7,686,452)	6,645,401
Transfers to other funds	(125,000)	-	(3,889,729)	7,686,452	(21,028,239)
<b>Total other financing sources (uses)</b>	<u>375,000</u>	<u>-</u>	<u>(3,889,729)</u>	<u>-</u>	<u>(14,382,838)</u>
Net change in fund balances	378,786	-	(1,062,545)	-	29,870,972
<b>Fund balances, beginning of year</b>	<u>514,156</u>	<u>9,255,217</u>	<u>1,536,233</u>	<u>-</u>	<u>47,382,116</u>
<b>Fund balances, end of year</b>	<u>\$ 892,942</u>	<u>\$ 9,255,217</u>	<u>\$ 473,688</u>	<u>\$ -</u>	<u>\$ 77,253,088</u>

(Concluded)

# COUNTY OF OTTAWA

## GENERAL FUND AND OTHER FINANCING USES SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual Amount	Variance Positive (Negative)	2021 Actual
	Original	Final			
<b>Expenditures</b>					
Current operations					
Legislative:					
Commissioners	\$ 585,811	\$ 682,145	\$ 670,309	\$ 11,836	\$ 544,737
Judicial:					
20th Circuit Court	3,495,425	3,688,109	2,196,346	1,491,763	3,230,664
58th District Court	8,040,047	8,293,307	3,655,629	4,637,678	7,625,772
Probate Court	1,052,469	1,025,332	609,750	415,582	829,814
Juvenile Services Division	1,712,465	1,890,869	973,385	917,484	1,203,407
Circuit Court Adult Probation	163,873	163,873	154,882	8,991	103,896
All other judicial	22,432	22,432	21,327	1,105	20,365
General government:					
Administrator	1,425,462	1,341,689	1,059,056	282,633	1,161,144
Fiscal Services	1,958,300	2,037,161	1,830,398	206,763	1,684,192
County Clerk	2,881,378	2,885,950	947,445	1,938,505	2,444,370
Prosecuting Attorney	5,291,427	5,578,854	2,255,468	3,323,386	4,631,270
County Treasurer	938,095	967,577	948,897	18,680	890,249
Equalization	2,056,517	1,750,736	1,725,421	25,315	1,608,636
Geographic Information Systems	578,750	607,882	595,851	12,031	530,774
MSU Extension	389,363	396,515	395,824	691	355,262
Facilities Maintenance	4,564,372	4,692,663	4,199,143	493,520	4,130,546
Corporate Counsel	327,800	331,987	323,838	8,149	325,434
Register of Deeds	789,298	808,739	786,972	21,767	702,122
Human Resources	1,239,499	1,259,817	1,110,378	149,439	1,117,280
Water Resources Commissioner	1,052,869	1,091,548	1,023,514	68,034	988,011
All other general government	151,943	206,458	136,681	69,777	137,792
Public safety:					
Sheriff	21,955,620	22,911,199	11,126,490	11,784,709	16,077,689
Jail	11,776,097	11,889,851	3,309,433	8,580,418	7,529,474
Public works	6,871,550	6,871,550	7,210,284	(338,734)	6,516,792
Health and welfare:					
Substance Abuse	520,246	592,246	548,475	43,771	1,119,854
All other health and welfare	712,606	772,140	706,133	66,007	710,817
Culture and recreation					
All other culture and recreation					
Community and economic development	1,636,679	2,431,817	1,587,856	843,961	1,227,993
All other community and economic development					
Other expenditures:					
Insurance	220,476	220,476	220,476	-	158,233
Contingency	1,055,000	73,879	-	73,879	-
Capital projects	45,000	748,910	708,226	40,684	-
Transfers to other funds	14,196,061	25,744,606	24,307,622	1,436,984	15,779,709
<b>Total</b>	97,706,929	111,980,318	75,345,509	36,634,809	83,386,298
Allocated to other departments	(6,241,578)	(6,244,620)	(6,249,946)	5,326	(5,804,248)
<b>Total Expenditures</b>	\$ 91,465,351	\$ 105,735,698	\$ 69,095,563	\$ 36,640,135	\$ 77,582,050

# COUNTY OF OTTAWA

## NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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### SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Parks and Recreation (2081) - This fund is used to account for monies received from Federal, State, and local grants, County appropriations, and property taxes levied to provide parks and recreation services to County residents.

Friend of the Court (2160) - This fund accounts for the operations of the Friend of the Court including the Cooperative Reimbursement Grant, the Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

Other Governmental Grants (2180) - This fund was opened in 2012 and accounts for various grants, including judicial, public safety, and Community Action Agency grants.

Health Fund (2210) - This fund is used to account for monies received from Federal, State, and local grants and County appropriations. These monies are utilized in providing a variety of health related services to County residents.

Community Mental Health Millage (2221) – This fund was established to account for a 10 year special millage approved by the voters for the purpose of providing a fund to supplement (but not supplant) Michigan Medicaid funding, Michigan general fund dollars, and Ottawa County general fund dollars and to support additional programming and services for Ottawa County residents who are clients of the Ottawa County Community Mental Health Agency who receive programming and services therefrom pursuant to the terms of the Michigan Mental Health Code, Act 258 of the Public Acts of 1974, as amended.

Substance Use Disorder (2225) – This fund is used to account for monies to provide substance disorder health services within the County. Monies are provided by federal and state appropriations, contributions, and charges for services.

Landfill Tipping Fees (2272) - This fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms and Autumn Hills landfills. The monies are to be used for implementation of the Solid Waste Management Plan.

Farmland Preservation (2340) - This fund accounts for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

Homestead Property Tax (2550) - This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years may be transferred to the county general fund (MCL 211.7cc, as amended).

Register of Deeds Technology (2560) - This fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Office of Public Defender (2600) – This fund was established to undertake, perform and complete the services described in the approved compliance plan and in accordance with the Michigan Indigent Defense Act, created by Public Act 93 of 2013.



# COUNTY OF OTTAWA

## NONMAJOR GOVERNMENTAL FUNDS

### FOR THE YEAR ENDED SEPTEMBER 30, 2022

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#### **SPECIAL REVENUE FUNDS (continued)**

Federal Forfeiture (2620) – This fund was established under Public Act 20 of 1943 to account for deposit of fees and expenses of costs for those local units participating in the Justice Department Equitable Sharing Program.

Sheriff Grants & Contracts (2630) - This fund accounts for various public safety grants and contracts for policing services with County municipalities.

Concealed Pistol Licensing (2631) - This fund was established under Public Act 3 of 2015 to account for the deposit of fees, and expense of costs, of administering the act.

Department of Health and Human Services (2901) - This fund accounts for County appropriations to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920) - This fund is used to account for foster childcare in the County, including the operating costs of the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis and is funded by both the State and a County appropriation.

#### **DEBT SERVICE FUND**

Debt Service (3010) - These funds were established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

#### **CAPITAL PROJECTS FUND**

Capital Improvement (4020, 4080) - This fund was established to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, building and building improvement, equipment, and infrastructure.

#### **INTERNAL SERVICE FUNDS**

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Innovation and Technology (6360) - This fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating (6450) - This fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications (6550) - This fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

Equipment Pool (6641) - This fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

# COUNTY OF OTTAWA

## NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

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### INTERNAL SERVICE FUNDS (continued)

Protected Self-Funded Insurance Programs (6770) - This fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Employee Benefits (6771) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the employee insurance programs, third party administrative expenses and actual premiums paid.

Protected Self-Funded Unemployment (6772) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

Long-Term Disability Insurance (6775) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

Ottawa County, Michigan Insurance Authority (6780) - This fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

Retirement Benefits (6810) – this fund was established by the County Board to set aside funds needed for startup costs associated with moving new hires to a defined contribution retirement system.

Compensated Absences (6800) – This fund is used to account for the future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

### FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

#### Custodial Funds

Trust and Agency (7010) - This fund was established to account for monies received by the County for later distribution to other agencies or persons. Primarily the fund accounts for revenue received and later remitted to the State of Michigan.

Juvenile Court (7015) – This fund was established to account for monies received by the Juvenile Court for later distribution to other agencies or persons.

Library Penal Fine (7210) - This fund was established under Act 236, Section 4351 to account for monies received from District Court fines which are allocated annually for operations of libraries in the County.

Inland Lake Improvement (8725) - The Water Resource Commissioner serves as the treasurer for various inland lake boards that do not meet the requirements of a component unit, so the financial activity is recorded in this fund.

# COUNTY OF OTTAWA

## CELL TOWERS (1060) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b>	<b><u>2021</u></b>
				<b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Investment earnings (loss)	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Rental income	180,596	180,596	184,032	3,436	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>180,596</u>	<u>180,596</u>	<u>184,032</u>	<u>3,436</u>	<u>-</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	12,650	25,780	22,897	2,883	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>12,650</u>	<u>25,780</u>	<u>22,897</u>	<u>2,883</u>	<u>-</u>
Revenues over (under) expenditures	<u>167,946</u>	<u>154,816</u>	<u>161,135</u>	<u>6,319</u>	<u>-</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	428,310	428,310	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>428,310</u>	<u>428,310</u>	<u>-</u>	<u>-</u>
Net change in fund balance	167,946	583,126	589,445	6,319	-
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 167,946</u>	<u>\$ 583,126</u>	<u>\$ 589,445</u>	<u>\$ 6,319</u>	<u>\$ -</u>

# COUNTY OF OTTAWA

## BOARD INITIATIVES (1070)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Investment earnings (loss)	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	5,760,653	125,910	5,634,743	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	-	5,760,653	125,910	5,634,743	-
Revenues over (under) expenditures	-	(5,760,653)	(125,910)	5,634,743	-
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	7,650,482	7,650,482	-	-
Transfers to other funds	-	(392,340)	(392,340)	-	-
<b>Total other financing sources (uses)</b>	-	7,258,142	7,258,142	-	-
Net change in fund balance	-	1,497,489	7,132,232	5,634,743	-
<b>Fund balance, beginning of year</b>	-	-	-	-	-
<b>Fund balance, end of year</b>	\$ -	\$ 1,497,489	\$ 7,132,232	\$ 5,634,743	\$ -

# COUNTY OF OTTAWA

## SOLID WASTE CLEAN-UP (2271) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b>	<b><u>2021</u></b>
				<b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Investment earnings (loss)	\$ 37,315	37,315	\$ 11,539	\$ (25,776)	\$ 22,718
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>37,315</u>	<u>37,315</u>	<u>11,539</u>	<u>(25,776)</u>	<u>22,718</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>37,315</u>	<u>37,315</u>	<u>11,539</u>	<u>(25,776)</u>	<u>22,718</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	1,050,000	1,050,000	-	-
Transfers to other funds	-	-	-	-	(1,050,000)
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>1,050,000</u>	<u>1,050,000</u>	<u>-</u>	<u>(1,050,000)</u>
Net change in fund balance	37,315	1,087,315	1,061,539	(25,776)	(1,027,282)
<b>Fund balance, beginning of year</b>	<u>1,609,816</u>	<u>1,609,816</u>	<u>1,609,816</u>	<u>-</u>	<u>2,637,098</u>
<b>Fund balance, end of year</b>	<u>\$ 1,647,131</u>	<u>\$ 2,697,131</u>	<u>\$ 2,671,355</u>	<u>\$ (25,776)</u>	<u>\$ 1,609,816</u>



# COUNTY OF OTTAWA

## INFRASTRUCTURE (2444)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b> <b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Investment earnings (loss)	\$ 8,892	\$ 8,892	\$ 3,786	\$ (5,106)	\$ 5,490
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>8,892</u>	<u>8,892</u>	<u>3,786</u>	<u>(5,106)</u>	<u>5,490</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>8,892</u>	<u>8,892</u>	<u>3,786</u>	<u>(5,106)</u>	<u>5,490</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	500,000	500,000	-	-
Transfers to other funds	(125,000)	(125,000)	(125,000)	-	(125,000)
<b>Total other financing sources (uses)</b>	<u>(125,000)</u>	<u>375,000</u>	<u>375,000</u>	<u>-</u>	<u>(125,000)</u>
Net change in fund balance	(116,108)	383,892	378,786	(5,106)	(119,510)
<b>Fund balance, beginning of year</b>	<u>514,156</u>	<u>514,156</u>	<u>514,156</u>	<u>-</u>	<u>633,666</u>
<b>Fund balance, end of year</b>	<u>\$ 398,048</u>	<u>\$ 898,048</u>	<u>\$ 892,942</u>	<u>\$ (5,106)</u>	<u>\$ 514,156</u>

# COUNTY OF OTTAWA

## STABILIZATION (2570) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive (Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings (loss)	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	-	-	-	-	-
Revenues over (under) expenditures	-	-	-	-	-
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-
Net change in fund balance	-	-	-	-	-
<b>Fund balance, beginning of year</b>	9,255,217	9,255,217	9,255,217	-	9,255,217
<b>Fund balance, end of year</b>	<u>\$ 9,255,217</u>	<u>\$ 9,255,217</u>	<u>\$ 9,255,217</u>	<u>\$ -</u>	<u>\$ 9,255,217</u>

# COUNTY OF OTTAWA

DBDC (2970)

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual Amount	Variance Positive (Negative)	2021 Actual
	Original	Final			
<b>Revenues</b>					
Taxes	\$ 4,158,620	\$ 4,158,620	\$ 4,027,184	\$ (131,436)	\$ 3,840,216
Intergovernmental revenues	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>4,158,620</u>	<u>4,158,620</u>	<u>4,027,184</u>	<u>(131,436)</u>	<u>3,840,216</u>
<b>Expenditures</b>					
Current operations					
Personnel services	1,462,133	1,462,133	1,200,000	262,133	3,870,000
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>1,462,133</u>	<u>1,462,133</u>	<u>1,200,000</u>	<u>262,133</u>	<u>3,870,000</u>
Revenues over (under) expenditures	<u>2,696,487</u>	<u>2,696,487</u>	<u>2,827,184</u>	<u>130,697</u>	<u>(29,784)</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	(3,889,729)	(3,889,729)	(3,889,729)	-	(2,417,564)
<b>Total other financing sources (uses)</b>	<u>(3,889,729)</u>	<u>(3,889,729)</u>	<u>(3,889,729)</u>	<u>-</u>	<u>(2,417,564)</u>
Net change in fund balance	(1,193,242)	(1,193,242)	(1,062,545)	130,697	(2,447,348)
<b>Fund balance, beginning of year</b>	<u>1,536,233</u>	<u>1,536,233</u>	<u>1,536,233</u>	<u>-</u>	<u>3,983,581</u>
<b>Fund balance, end of year</b>	<u>\$ 342,991</u>	<u>\$ 342,991</u>	<u>\$ 473,688</u>	<u>\$ 130,697</u>	<u>\$ 1,536,233</u>

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2022**

	<b>Special Revenue</b>				
	<b>Parks and Recreation (2081)</b>	<b>Friend of the Court (2160)</b>	<b>Other Governmental Grants (2180)</b>	<b>Health (2210)</b>	<b>Community Mental Health Millage (2221)</b>
<b>Assets</b>					
Cash and pooled investments	\$ 3,011,307	\$ 250	\$ -	\$ 5,064,496	\$ 3,845,401
Receivables (net of allowance for estimated uncollectibles)					
Taxes	4,818	-	-	-	-
Accounts	-	-	-	233,792	3,816
Due from other funds	-	-	-	-	-
Due from other governmental units	-	553,873	996,583	344,135	95,205
Inventory of supplies	9,681	-	16,007	206,919	-
Prepaid expenditures	-	-	5,538	18,550	38,967
<b>Total assets</b>	<b>3,025,806</b>	<b>554,123</b>	<b>1,018,128</b>	<b>5,867,892</b>	<b>3,983,389</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	144,884	122,784	252,900	500,789	197,683
Due to other governmental units	-	-	2,397	1,760,098	-
Interfund payable	-	431,339	517,060	-	-
Unearned revenue	104,440	-	11,928	-	3,816
<b>Total liabilities</b>	<b>249,324</b>	<b>554,123</b>	<b>784,285</b>	<b>2,260,887</b>	<b>201,499</b>
<b>Deferred inflows of resources</b>					
Aggregate deferred inflows	7,005	-	-	205,406	-
<b>Fund balances</b>					
Nonspendable	9,681	-	21,545	225,469	38,967
Restricted	2,759,796	-	212,298	602,052	3,742,923
Committed	-	-	-	2,574,078	-
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<b>2,769,477</b>	<b>-</b>	<b>233,843</b>	<b>3,401,599</b>	<b>3,781,890</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 3,025,806</b>	<b>\$ 554,123</b>	<b>\$ 1,018,128</b>	<b>\$ 5,867,892</b>	<b>\$ 3,983,389</b>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2022**

	<b>Special Revenue</b>				
	<b>Substance Use Disorder (2225)</b>	<b>Landfill Tipping Fees (2272)</b>	<b>Farmland Preservation (2340)</b>	<b>Homestead Property Tax (2550)</b>	<b>Register of Deeds Technology (2560)</b>
<b>Assets</b>					
Cash and pooled investments	\$ 1,433,495	\$ 639,995	\$ 261,133	\$ 55,063	\$ 1,103,836
Receivables (net of allowance for estimated uncollectibles)					
Taxes	-	-	-	-	-
Accounts	2,168	56,569	5,375	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	2,706,545	-	-	-	-
Inventory of supplies	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-
<b>Total assets</b>	<b>4,142,208</b>	<b>696,564</b>	<b>266,508</b>	<b>55,063</b>	<b>1,103,836</b>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	468,962	96,745	-	-	719
Due to other governmental units	3,424,874	-	-	-	-
Interfund payable	-	-	-	-	-
Unearned revenue	-	-	168,750	-	-
<b>Total liabilities</b>	<b>3,893,836</b>	<b>96,745</b>	<b>168,750</b>	<b>-</b>	<b>719</b>
<b>Deferred inflows of resources</b>					
Aggregate deferred inflows	-	-	677	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	248,372	-	-	55,063	1,103,117
Committed	-	599,819	97,081	-	-
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<b>248,372</b>	<b>599,819</b>	<b>97,081</b>	<b>55,063</b>	<b>1,103,117</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 4,142,208</b>	<b>\$ 696,564</b>	<b>\$ 266,508</b>	<b>\$ 55,063</b>	<b>\$ 1,103,836</b>

(Continued)



**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2022**

	<b>Special Revenue</b>				
	<b>Public Defender (2600)</b>	<b>Federal Forfeiture (2620)</b>	<b>Sheriff Grants &amp; Contracts (2630)</b>	<b>Concealed Pistol Licensing (2631)</b>	<b>Department of Health and Human Services (2901)</b>
<b>Assets</b>					
Cash and pooled investments	\$ 337,522	\$ 9,634	\$ -	\$ 415,998	\$ 4,167
Receivables (net of allowance for estimated uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	736,842	-	-
Inventory of supplies	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-
<b>Total assets</b>	<u>337,522</u>	<u>9,634</u>	<u>736,842</u>	<u>415,998</u>	<u>4,167</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	139,913	-	228,835	1,488	4,167
Due to other governmental units	197,609	-	-	-	-
Interfund payable	-	-	357,103	-	-
Unearned revenue	-	-	-	-	-
<b>Total liabilities</b>	<u>337,522</u>	<u>-</u>	<u>585,938</u>	<u>1,488</u>	<u>4,167</u>
<b>Deferred inflows of resources</b>					
Aggregate deferred inflows	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	-	9,634	-	414,510	-
Committed	-	-	150,904	-	-
Assigned	-	-	-	-	-
<b>Total fund balances</b>	<u>-</u>	<u>9,634</u>	<u>150,904</u>	<u>414,510</u>	<u>-</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 337,522</u>	<u>\$ 9,634</u>	<u>\$ 736,842</u>	<u>\$ 415,998</u>	<u>\$ 4,167</u>

(Continued)

**NONMAJOR GOVERNMENTAL FUNDS  
COMBINING BALANCE SHEET**

**SEPTEMBER 30, 2021**

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Improvement</u>	<u>Total Nonmajor Governmental Funds</u>	
	<u>Child Care (2920)</u>	<u>Debt Service (3010)</u>	<u>Capital Improvement (4020) &amp; (4080)</u>	<u>2022</u>	<u>2021</u>
<b>Assets</b>					
Cash and pooled investments	\$ -	\$ -	\$ 8,869,922	\$ 25,052,219	\$ 15,684,626
Receivables (net of allowance for estimated uncollectibles)					
Taxes	-	-	-	4,818	3,320
Accounts	371,656	-	-	673,376	441,771
Due from other funds	-	-	47,019	47,019	43,433
Due from other governmental units	1,484,730	-	-	6,917,913	5,008,204
Inventory of supplies	-	-	-	232,607	254,647
Prepaid expenditures	-	-	-	63,055	136,362
<b>Total assets</b>	<u>1,856,386</u>	<u>-</u>	<u>8,916,941</u>	<u>32,991,007</u>	<u>21,572,363</u>
<b>Liabilities, deferred inflows of resources and fund balances</b>					
<b>Liabilities</b>					
Accounts payable	192,443	-	606,851	2,959,163	2,659,152
Due to other governmental units	-	-	-	5,384,978	429,480
Interfund payable	506,179	-	47,749	1,859,430	1,564,898
Unearned revenue	-	-	-	288,934	90,181
<b>Total liabilities</b>	<u>698,622</u>	<u>-</u>	<u>654,600</u>	<u>10,492,505</u>	<u>4,743,711</u>
<b>Deferred inflows of resources</b>					
Aggregate deferred inflows	<u>371,656</u>	<u>-</u>	<u>-</u>	<u>584,744</u>	<u>329,952</u>
<b>Fund balances</b>					
Nonspendable	-	-	-	295,662	391,009
Restricted	-	-	-	9,147,765	6,863,823
Committed	786,108	-	8,262,341	12,470,331	4,160,865
Assigned	-	-	-	-	5,083,003
<b>Total fund balances</b>	<u>786,108</u>	<u>-</u>	<u>8,262,341</u>	<u>21,913,758</u>	<u>16,498,700</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 1,856,386</u>	<u>\$ -</u>	<u>\$ 8,916,941</u>	<u>\$ 32,991,007</u>	<u>\$ 21,572,363</u>

(Concluded)

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

	Special Revenue				
	Parks and Recreation (2081)	Friend of the Court (2160)	Other Governmental Grants (2180)	Health (2210)	Community Mental Health Millage (2221)
<b>Revenues</b>					
Taxes	\$ 4,047,127	\$ -	\$ -	\$ -	\$ 3,654,244
Intergovernmental revenues	319,461	3,462,613	3,505,081	7,084,255	3,015,642
Charges for services	884,568	294,955	57,904	654,471	-
Investment earnings	30,145	-	-	-	25,867
Licenses and permits	-	-	-	1,058,251	-
Rental income	5,800	-	-	-	-
Other	532,944	-	250,989	380,771	636
<b>Total revenues</b>	<b>5,820,045</b>	<b>3,757,568</b>	<b>3,813,974</b>	<b>9,177,748</b>	<b>6,696,389</b>
<b>Expenditures</b>					
Current operations					
Judicial	-	5,183,431	951,956	-	-
General government	-	-	-	-	-
Public safety	-	-	255,175	-	-
Public works	-	-	184,465	-	-
Health and welfare	-	-	2,406,986	15,647,801	6,292,236
Culture and recreation	4,492,110	-	-	-	-
Community and economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	133,238	-	44,890	6,030	-
<b>Total expenditures</b>	<b>4,625,348</b>	<b>5,183,431</b>	<b>3,843,472</b>	<b>15,653,831</b>	<b>6,292,236</b>
Revenues over (under) expenditures	1,194,697	(1,425,863)	(29,498)	(6,476,083)	404,153
<b>Other financing sources (uses)</b>					
Transfers from other funds	414,803	1,423,868	34,623	6,156,663	-
Transfers to other funds	(1,980,316)	-	-	-	(338,209)
<b>Total other financing sources (uses)</b>	<b>(1,565,513)</b>	<b>1,423,868</b>	<b>34,623</b>	<b>6,156,663</b>	<b>(338,209)</b>
Net changes in fund balances	(370,816)	(1,995)	5,125	(319,420)	65,944
<b>Fund balances, beginning of year</b>	<b>3,140,293</b>	<b>1,995</b>	<b>228,718</b>	<b>3,721,019</b>	<b>3,715,946</b>
<b>Fund balances, end of year</b>	<b>\$ 2,769,477</b>	<b>\$ -</b>	<b>\$ 233,843</b>	<b>\$ 3,401,599</b>	<b>\$ 3,781,890</b>

(Continued)

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

	Special Revenue				
	Substance Use Disorder (2225)	Landfill Tipping Fees (2272)	Farmland Preservation (2340)	Homestead Property Tax (2550)	Register of Deeds Technology (2560)
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 8,607	\$ -
Intergovernmental revenues	3,828,361	25,066	-	-	-
Charges for services	-	550,992	-	-	245,005
Investment earnings	7,687	-	-	314	6,935
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	87,781	-	-
<b>Total revenues</b>	<u>3,836,048</u>	<u>576,058</u>	<u>87,781</u>	<u>8,921</u>	<u>251,940</u>
<b>Expenditures</b>					
Current operations					
Judicial	-	-	-	-	-
General government	-	-	-	1,632	209,894
Public safety	-	-	-	-	-
Public works	-	942,975	-	-	-
Health and welfare	3,900,874	-	-	-	-
Culture and recreation	-	-	-	-	-
Community and economic development	-	-	4,089	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	35,572
<b>Total expenditures</b>	<u>3,900,874</u>	<u>942,975</u>	<u>4,089</u>	<u>1,632</u>	<u>245,466</u>
Revenues over (under) expenditures	<u>(64,826)</u>	<u>(366,917)</u>	<u>83,692</u>	<u>7,289</u>	<u>6,474</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	88,209	1,902	-	-	153
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>88,209</u>	<u>1,902</u>	<u>-</u>	<u>-</u>	<u>153</u>
Net changes in fund balances	23,383	(365,015)	83,692	7,289	6,627
<b>Fund balances, beginning of year</b>	<u>224,989</u>	<u>964,834</u>	<u>13,389</u>	<u>47,774</u>	<u>1,096,490</u>
<b>Fund balances, end of year</b>	<u>\$ 248,372</u>	<u>\$ 599,819</u>	<u>\$ 97,081</u>	<u>\$ 55,063</u>	<u>\$ 1,103,117</u>

(Continued)

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

	Special Revenue				
	Public Defender (2600)	Federal Forfeiture (2620)	Sheriff Grants & Contracts (2630)	Concealed Pistol Licensing (2631)	Department of Health and Human Services (2901)
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	2,717,649	-	8,968,504	75,960	-
Charges for services	-	-	-	21,010	-
Investment earnings	-	-	(840)	-	-
Licenses and permits	-	-	-	47,710	-
Rental income	-	-	-	-	-
Other	-	-	2,200	-	-
<b>Total revenues</b>	<u>2,717,649</u>	<u>-</u>	<u>8,969,864</u>	<u>144,680</u>	<u>-</u>
<b>Expenditures</b>					
Current operations					
Judicial	-	-	-	-	-
General government	3,651,813	-	-	75,971	-
Public safety	-	-	9,800,682	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	-	59,591
Culture and recreation	-	-	-	-	-
Community and economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	6,980	-	-
<b>Total expenditures</b>	<u>3,651,813</u>	<u>-</u>	<u>9,807,662</u>	<u>75,971</u>	<u>59,591</u>
Revenues over (under) expenditures	<u>(934,164)</u>	<u>-</u>	<u>(837,798)</u>	<u>68,709</u>	<u>(59,591)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	934,164	-	723,367	-	57,957
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>934,164</u>	<u>-</u>	<u>723,367</u>	<u>-</u>	<u>57,957</u>
Net changes in fund balances	-	-	(114,431)	68,709	(1,634)
<b>Fund balances, beginning of year</b>	<u>-</u>	<u>9,634</u>	<u>265,335</u>	<u>345,801</u>	<u>1,634</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 9,634</u>	<u>\$ 150,904</u>	<u>\$ 414,510</u>	<u>\$ -</u>

(Continued)



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

		Debt Service	Capital Improvement	Total Nonmajor Governmental Funds	
	Child Care (2920)	Debt Service (3010)	Capital Improvement (4020) & (4080)	2022	2021
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 7,709,978	\$ 7,509,076
Intergovernmental revenues	3,871,845	87,198	95,000	37,056,635	36,017,570
Charges for services	-	-	-	2,708,905	2,784,299
Investment earnings	-	-	33,282	103,390	103,693
Licenses and permits	-	-	-	1,105,961	1,058,889
Rental income	-	-	-	5,800	424,741
Other	509,183	-	352,572	2,117,076	2,569,105
<b>Total revenues</b>	<u>4,381,028</u>	<u>87,198</u>	<u>480,854</u>	<u>50,807,745</u>	<u>50,467,373</u>
<b>Expenditures</b>					
Current operations					
Judicial	-	-	-	6,135,387	5,815,542
General government	-	-	-	3,939,310	3,499,930
Public safety	-	-	-	10,055,857	9,289,873
Public works	-	-	-	1,127,440	1,117,685
Health and welfare	6,725,925	-	76,929	35,110,342	32,101,037
Culture and recreation	-	-	-	4,492,110	4,294,574
Community and economic development	-	-	-	4,089	9,818
Debt service	-	5,062,369	-	5,062,369	4,706,728
Capital outlay	-	-	4,826,699	5,053,409	8,179,291
<b>Total expenditures</b>	<u>6,725,925</u>	<u>5,062,369</u>	<u>4,903,628</u>	<u>70,980,313</u>	<u>69,014,478</u>
Revenues over (under) expenditures	<u>(2,344,897)</u>	<u>(4,975,171)</u>	<u>(4,422,774)</u>	<u>(20,172,568)</u>	<u>(18,547,105)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	1,744,896	4,975,171	7,810,370	24,366,146	23,861,465
Transfers to other funds	-	-	-	(2,318,525)	(754,865)
<b>Total other financing sources (uses)</b>	<u>1,744,896</u>	<u>4,975,171</u>	<u>7,810,370</u>	<u>22,047,621</u>	<u>23,106,600</u>
Net changes in fund balances	(600,001)	-	3,387,596	1,875,053	4,559,495
<b>Fund balances, beginning of year</b>	<u>1,386,109</u>	<u>-</u>	<u>4,874,745</u>	<u>20,038,705</u>	<u>16,599,811</u>
<b>Fund balances, end of year</b>	<u>\$ 786,108</u>	<u>\$ -</u>	<u>\$ 8,262,341</u>	<u>\$ 21,913,758</u>	<u>\$ 21,159,306</u>

(Concluded)

# COUNTY OF OTTAWA

## PARKS AND RECREATION (2081) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b>	<b><u>2021</u></b>
				<b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Taxes	\$ 4,113,220	\$ 4,113,220	\$ 4,047,127	\$ (66,093)	\$ 3,943,997
Intergovernmental revenues	200,000	200,000	319,461	119,461	1,012,831
Charges for services	724,345	724,345	884,568	160,223	903,151
Fines and forfeits	-	-	-	-	-
Investment earnings (loss)	32,464	32,464	30,145	(2,319)	32,664
Licenses and permits	-	-	-	-	-
Rental income	-	-	5,800	5,800	-
Other	159,520	175,129	532,944	357,815	759,852
<b>Total revenues</b>	<b>5,229,549</b>	<b>5,245,158</b>	<b>5,820,045</b>	<b>574,887</b>	<b>6,652,495</b>
<b>Expenditures</b>					
Current operations					
Personnel services	3,030,327	3,139,940	2,968,942	170,998	2,694,246
Supplies	398,786	404,745	353,660	51,085	314,956
Other services and charges	1,393,572	1,397,609	1,169,508	228,101	1,285,372
Debt service	-	-	-	-	-
Capital outlay	-	72,980	133,238	(60,258)	1,801,598
<b>Total expenditures</b>	<b>4,822,685</b>	<b>5,015,274</b>	<b>4,625,348</b>	<b>389,926</b>	<b>6,096,172</b>
Revenues over (under) expenditures	406,864	229,884	1,194,697	964,813	556,323
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Transfers from other funds	355,065	415,695	414,803	(892)	353,174
Transfers to other funds	(906,170)	(1,980,316)	(1,980,316)	-	(47,765)
<b>Total other financing sources (uses)</b>	<b>(551,105)</b>	<b>(1,564,621)</b>	<b>(1,565,513)</b>	<b>(892)</b>	<b>305,409</b>
Net change in fund balance	(144,241)	(1,334,736)	(370,816)	963,921	861,732
<b>Fund balance, beginning of year</b>	<b>3,140,293</b>	<b>3,140,293</b>	<b>3,140,293</b>	<b>-</b>	<b>2,278,561</b>
<b>Fund balance, end of year</b>	<b>\$ 2,996,052</b>	<b>\$ 1,805,557</b>	<b>\$ 2,769,477</b>	<b>\$ 963,921</b>	<b>\$ 3,140,293</b>

# COUNTY OF OTTAWA

## FRIEND OF THE COURT (2160) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b> <b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	3,666,960	3,733,532	3,462,613	(270,919)	3,413,838
Charges for services	313,100	313,100	294,955	(18,145)	325,785
<b>Total revenues</b>	<u>3,980,060</u>	<u>4,046,632</u>	<u>3,757,568</u>	<u>(289,064)</u>	<u>3,739,623</u>
<b>Expenditures</b>					
Current operations					
Personnel services	4,474,875	4,652,495	4,379,193	273,302	4,165,439
Supplies	101,052	101,052	68,354	32,698	96,887
Other services and charges	791,499	791,499	735,884	55,615	808,746
					-
<b>Total expenditures</b>	<u>5,367,426</u>	<u>5,545,046</u>	<u>5,183,431</u>	<u>361,615</u>	<u>5,071,072</u>
Revenues over (under) expenditures	<u>(1,387,366)</u>	<u>(1,498,414)</u>	<u>(1,425,863)</u>	<u>72,551</u>	<u>(1,331,449)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	1,387,366	1,498,414	1,423,868	(74,546)	1,333,444
<b>Total other financing sources (uses)</b>	<u>1,387,366</u>	<u>1,498,414</u>	<u>1,423,868</u>	<u>(74,546)</u>	<u>1,333,444</u>
Net change in fund balance	-	-	(1,995)	(1,995)	1,995
<b>Fund balance, beginning of year</b>	<u>1,995</u>	<u>1,995</u>	<u>1,995</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 1,995</u>	<u>\$ 1,995</u>	<u>\$ -</u>	<u>\$ (1,995)</u>	<u>\$ 1,995</u>

# COUNTY OF OTTAWA

## OTHER GOVERNMENTAL GRANTS (2180) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	Original	Final	Amount	Positive (Negative)	Actual
<b>Revenues</b>					
Intergovernmental revenues	\$ 4,245,026	\$ 5,914,942	\$ 3,505,081	\$(2,409,861)	\$ 4,990,508
Charges for services	144,600	85,450	57,904	(27,546)	89,988
Other	79,744	253,516	250,989	(2,527)	83,178
<b>Total revenues</b>	<u>4,469,370</u>	<u>6,253,908</u>	<u>3,813,974</u>	<u>(2,439,934)</u>	<u>5,163,674</u>
<b>Expenditures</b>					
Current operations					
Judicial					
Personnel services	433,869	589,450	538,065	51,385	383,396
Supplies	60,747	374,785	39,627	335,158	34,227
Other services and charges	583,274	776,762	374,264	402,498	326,847
Public safety					
Personnel services	220,003	155,563	146,967	8,596	154,649
Supplies	14,093	30,913	6,924	23,989	70,264
Other services and charges	2,250	87,213	101,284	(14,071)	31,293
Public works					
Other services and charges	184,465	184,465	184,465	-	214,996
Health					
Personnel services	631,968	646,125	560,137	85,988	546,175
Supplies	275,883	1,004,166	261,878	742,288	695,591
Other services and charges	2,057,439	2,446,386	1,584,971	861,415	2,551,993
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	40,000	48,776	44,890	3,886	-
<b>Total expenditures</b>	<u>4,503,991</u>	<u>6,344,604</u>	<u>3,843,472</u>	<u>2,501,132</u>	<u>5,009,431</u>
Revenues over (under) expenditures	<u>(34,621)</u>	<u>(90,696)</u>	<u>(29,498)</u>	<u>61,198</u>	<u>154,243</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	34,621	34,621	34,623	2	2,350
<b>Total other financing sources (uses)</b>	<u>34,621</u>	<u>34,621</u>	<u>34,623</u>	<u>2</u>	<u>2,350</u>
Net change in fund balance	-	(56,075)	5,125	61,200	156,593
<b>Fund balance, beginning of year</b>	<u>228,718</u>	<u>228,718</u>	<u>228,718</u>	<u>-</u>	<u>72,125</u>
<b>Fund balance, end of year</b>	<u>\$ 228,718</u>	<u>\$ 172,643</u>	<u>\$ 233,843</u>	<u>\$ 61,200</u>	<u>\$ 228,718</u>

# COUNTY OF OTTAWA

## HEALTH (2210)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	Original	Final	Amount	Positive (Negative)	Actual
<b>Revenues</b>					
Intergovernmental revenues	\$ 5,102,300	\$ 9,531,103	\$ 7,084,255	\$ (2,446,848)	\$ 7,127,943
Charges for services	767,270	767,270	654,471	(112,799)	577,375
Licenses and permits	958,385	958,385	1,058,251	99,866	977,519
Other	305,848	377,314	380,771	3,457	223,183
<b>Total revenues</b>	<u>7,133,803</u>	<u>11,634,072</u>	<u>9,177,748</u>	<u>(2,456,324)</u>	<u>8,906,020</u>
<b>Expenditures</b>					
Current operations					
Personnel services	10,394,381	12,876,555	11,040,287	1,836,268	9,779,221
Supplies	975,803	1,322,967	960,126	362,841	1,023,901
Other services and charges	2,825,950	4,532,288	3,647,388	884,900	2,587,715
Capital outlay	-	21,000	6,030	14,970	6,566
<b>Total expenditures</b>	<u>14,196,134</u>	<u>18,752,810</u>	<u>15,653,831</u>	<u>3,098,979</u>	<u>13,397,403</u>
Revenues over (under) expenditures	<u>(7,062,331)</u>	<u>(7,118,738)</u>	<u>(6,476,083)</u>	<u>(642,655)</u>	<u>(4,491,383)</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	6,294,093	6,211,017	6,156,663	(54,354)	5,201,159
<b>Total other financing sources (uses)</b>	<u>6,294,093</u>	<u>6,211,017</u>	<u>6,156,663</u>	<u>(54,354)</u>	<u>5,201,159</u>
Net change in fund balance	(768,238)	(907,721)	(319,420)	(697,009)	709,776
<b>Fund balance, beginning of year</b>	<u>3,721,019</u>	<u>3,721,019</u>	<u>3,721,019</u>	<u>-</u>	<u>3,011,243</u>
<b>Fund balance, end of year</b>	<u>\$ 2,952,781</u>	<u>\$ 2,813,298</u>	<u>\$ 3,401,599</u>	<u>\$ (697,009)</u>	<u>\$ 3,721,019</u>



# COUNTY OF OTTAWA

## COMMUNITY MENTAL HEALTH MILLAGE (2221) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	
	Original	Final	Amount	Positive (Negative)	2021 Actual
<b>Revenues</b>					
Taxes	\$ 3,979,632	\$ 3,979,632	\$ 3,654,244	\$ (325,388)	\$ 3,560,989
Intergovernmental revenues	3,367,826	4,009,627	3,015,642	(993,985)	1,231,975
Investment earnings (loss)	37,654	37,654	25,867	(11,787)	28,698
Other	-	-	636	636	-
<b>Total revenues</b>	<u>7,385,112</u>	<u>8,026,913</u>	<u>6,696,389</u>	<u>(1,330,524)</u>	<u>4,821,662</u>
<b>Expenditures</b>					
Current operations					
Personnel services	1,364,386	2,656,729	2,211,005	445,724	1,098,380
Supplies	10,958	85,504	67,731	17,773	63,530
Other services and charges	<u>5,774,744</u>	<u>5,841,857</u>	<u>4,013,500</u>	<u>1,828,357</u>	<u>3,413,042</u>
<b>Total expenditures</b>	<u>7,150,088</u>	<u>8,584,090</u>	<u>6,292,236</u>	<u>2,291,854</u>	<u>4,574,952</u>
Revenues over (under) expenditures	<u>235,024</u>	<u>(557,177)</u>	<u>404,153</u>	<u>961,330</u>	<u>246,710</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	-	968,283
Transfers to other funds	<u>(638,209)</u>	<u>(638,209)</u>	<u>(338,209)</u>	<u>(300,000)</u>	<u>(329,921)</u>
<b>Total other financing sources (uses)</b>	<u>(638,209)</u>	<u>(638,209)</u>	<u>(338,209)</u>	<u>(300,000)</u>	<u>638,362</u>
Net change in fund balance	(403,185)	(1,195,386)	65,944	661,330	885,072
<b>Fund balance, beginning of year</b>	<u>3,715,946</u>	<u>3,715,946</u>	<u>3,715,946</u>	<u>-</u>	<u>2,830,874</u>
<b>Fund balance, end of year</b>	<u>\$ 3,312,761</u>	<u>\$ 2,520,560</u>	<u>\$ 3,781,890</u>	<u>\$ 661,330</u>	<u>\$ 3,715,946</u>

# COUNTY OF OTTAWA

## SUBSTANCE USE DISORDER (2225) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u> <u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 4,329,982	\$ 6,416,507	\$ 3,828,361	\$ (2,588,146)	\$ 3,176,194
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	7,551	7,551	7,687	136	10,172
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<b><u>4,337,533</u></b>	<b><u>6,424,058</u></b>	<b><u>3,836,048</u></b>	<b><u>(2,588,010)</u></b>	<b><u>3,186,366</u></b>
<b>Expenditures</b>					
Current operations					
Personnel services	561,472	798,695	692,244	106,451	451,883
Supplies	18,154	54,587	14,236	40,351	32,574
Other services and charges	3,846,116	5,658,984	3,194,394	2,464,590	2,657,952
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<b><u>4,425,742</u></b>	<b><u>6,512,267</u></b>	<b><u>3,900,874</u></b>	<b><u>2,611,393</u></b>	<b><u>3,142,409</u></b>
Revenues over (under) expenditures	<b><u>(88,209)</u></b>	<b><u>(88,209)</u></b>	<b><u>(64,826)</u></b>	<b><u>23,383</u></b>	<b><u>43,957</u></b>
<b>Other financing sources (uses)</b>					
Transfers from other funds	88,209	88,209	88,209	-	79,921
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b><u>88,209</u></b>	<b><u>88,209</u></b>	<b><u>88,209</u></b>	<b><u>-</u></b>	<b><u>79,921</u></b>
Net change in fund balance	-	-	23,383	23,383	123,878
<b>Fund balance, beginning of year</b>	<b><u>224,989</u></b>	<b><u>224,989</u></b>	<b><u>224,989</u></b>	<b><u>-</u></b>	<b><u>101,111</u></b>
<b>Fund balance, end of year</b>	<b><u>\$ 224,989</u></b>	<b><u>\$ 224,989</u></b>	<b><u>\$ 248,372</u></b>	<b><u>\$ 23,383</u></b>	<b><u>\$ 224,989</u></b>

# COUNTY OF OTTAWA

## LANDFILL TIPPING FEES (2272) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Intergovernmental revenues	\$ 36,000	\$ 54,000	\$ 25,066	\$ (28,934)	\$ 36,049
Charges for services	535,100	535,100	550,992	15,892	539,673
Investment earnings	-	-	-	-	-
<b>Total revenues</b>	<u>571,100</u>	<u>589,100</u>	<u>576,058</u>	<u>(13,042)</u>	<u>575,722</u>
<b>Expenditures</b>					
Current operations					
Personnel services	367,993	367,993	340,138	27,855	334,528
Supplies	22,826	22,826	17,943	4,883	19,695
Other services and charges	658,646	676,646	584,894	91,752	548,466
<b>Total expenditures</b>	<u>1,049,465</u>	<u>1,067,465</u>	<u>942,975</u>	<u>124,490</u>	<u>902,689</u>
Revenues over (under) expenditures	<u>(478,365)</u>	<u>(478,365)</u>	<u>(366,917)</u>	<u>111,448</u>	<u>(326,967)</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	1,902	1,902	1,902	-	119
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>1,902</u>	<u>1,902</u>	<u>1,902</u>	<u>-</u>	<u>119</u>
Net change in fund balance	(476,463)	(476,463)	(365,015)	111,448	(326,848)
<b>Fund balance, beginning of year</b>	<u>964,834</u>	<u>964,834</u>	<u>964,834</u>	<u>-</u>	<u>1,291,682</u>
<b>Fund balance, end of year</b>	<u>\$ 488,372</u>	<u>\$ 488,372</u>	<u>\$ 599,819</u>	<u>\$ 111,448</u>	<u>\$ 964,834</u>

# COUNTY OF OTTAWA

## FARMLAND PRESERVATION (2340) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b> <b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 163,800	\$ 163,800	\$ -	\$ (163,800)	\$ 599,186
Other	165,084	165,084	87,781	(77,303)	326,203
<b>Total revenues</b>	<u>328,884</u>	<u>328,884</u>	<u>87,781</u>	<u>(241,103)</u>	<u>925,389</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	4,293	4,293	2,960	1,333	1,580
Other services and charges	9,591	9,591	1,129	8,462	8,238
Capital outlay	315,000	315,000	-	315,000	904,264
<b>Total expenditures</b>	<u>328,884</u>	<u>328,884</u>	<u>4,089</u>	<u>324,795</u>	<u>914,082</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>83,692</u>	<u>83,692</u>	<u>11,307</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	83,692	83,692	11,307
<b>Fund balance, beginning of year</b>	<u>13,389</u>	<u>13,389</u>	<u>13,389</u>	<u>-</u>	<u>2,082</u>
<b>Fund balance, end of year</b>	<u>\$ 13,389</u>	<u>\$ 13,389</u>	<u>\$ 97,081</u>	<u>\$ 83,692</u>	<u>\$ 13,389</u>

# COUNTY OF OTTAWA

## HOMESTEAD PROPERTY TAX (2550) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Taxes	\$ 5,000	\$ 5,000	\$ 8,607	\$ 3,607	\$ 4,090
Investment earnings	586	586	314	(272)	410
Other	-	-	-	-	-
<b>Total revenues</b>	<u>5,586</u>	<u>5,586</u>	<u>8,921</u>	<u>3,335</u>	<u>4,500</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	100	100	-	100	-
Other services and charges	1,637	1,637	1,632	5	1,580
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>1,737</u>	<u>1,737</u>	<u>1,632</u>	<u>105</u>	<u>1,580</u>
Revenues over (under) expenditures	<u>3,849</u>	<u>3,849</u>	<u>7,289</u>	<u>3,440</u>	<u>2,920</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,849	3,849	7,289	3,440	2,920
<b>Fund balance, beginning of year</b>	<u>47,774</u>	<u>47,774</u>	<u>47,774</u>	<u>-</u>	<u>44,854</u>
<b>Fund balance, end of year</b>	<u>\$ 51,623</u>	<u>\$ 51,623</u>	<u>\$ 55,063</u>	<u>\$ 3,440</u>	<u>\$ 47,774</u>



# COUNTY OF OTTAWA

## REGISTER OF DEEDS TECHNOLOGY (2560) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive (Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Charges for services	\$ 315,000	\$ 315,000	\$ 245,005	\$ (69,995)	\$ 330,742
Fines and forfeits	-	-	-	-	-
Investment earnings	11,892	11,892	6,935	(4,957)	9,078
Other	-	-	-	-	-
<b>Total revenues</b>	<u>326,892</u>	<u>326,892</u>	<u>251,940</u>	<u>(74,952)</u>	<u>339,820</u>
<b>Expenditures</b>					
Current operations					
Personnel services	29,793	31,302	31,596	(294)	28,304
Supplies	3,762	5,846	9,703	(3,858)	9,582
Other services and charges	192,510	192,510	168,595	23,915	163,363
Capital outlay	32,000	74,127	35,572	38,555	13,738
<b>Total expenditures</b>	<u>258,065</u>	<u>303,784</u>	<u>245,466</u>	<u>58,318</u>	<u>214,987</u>
Revenues over (under) expenditures	<u>68,827</u>	<u>23,108</u>	<u>6,474</u>	<u>(16,634)</u>	<u>124,833</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	153	153	153	-	411
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>153</u>	<u>153</u>	<u>153</u>	<u>-</u>	<u>411</u>
Net change in fund balance	68,980	23,261	6,627	(16,634)	125,244
<b>Fund balance, beginning of year</b>	<u>1,096,490</u>	<u>1,096,490</u>	<u>1,096,490</u>	<u>-</u>	<u>971,246</u>
<b>Fund balance, end of year</b>	<u>\$ 1,165,470</u>	<u>\$ 1,119,751</u>	<u>\$ 1,103,117</u>	<u>\$ (16,634)</u>	<u>\$ 1,096,490</u>

# COUNTY OF OTTAWA

## PUBLIC DEFENDER (2600)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u> <u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 2,915,257	\$ 2,915,257	\$ 2,717,649	\$ (197,608)	\$ 2,258,886
Charges for services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>2,915,257</u>	<u>2,915,257</u>	<u>2,717,649</u>	<u>(197,608)</u>	<u>2,258,886</u>
<b>Expenditures</b>					
Current operations					
Personnel services	3,182,573	3,151,548	2,993,380	158,168	2,458,191
Supplies	61,046	69,626	44,492	25,134	36,764
Other services and charges	605,803	628,248	613,941	14,307	706,403
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>3,849,422</u>	<u>3,849,422</u>	<u>3,651,813</u>	<u>197,609</u>	<u>3,201,358</u>
Revenues over (under) expenditures	<u>(934,165)</u>	<u>(934,165)</u>	<u>(934,164)</u>	<u>-</u>	<u>(942,472)</u>
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	934,164	934,164	934,164	-	942,472
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>934,164</u>	<u>934,164</u>	<u>934,164</u>	<u>-</u>	<u>942,472</u>
Net change in fund balance	-	-	-	-	-
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COUNTY OF OTTAWA

## FEDERAL FORFEITURE (2620) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	4,000	4,000	-	4,000	-
Other services and charges	-	-	-	-	-
Capital outlay	-	-	-	-	8,750
<b>Total expenditures</b>	4,000	4,000	-	4,000	8,750
Revenues over (under) expenditures	(4,000)	(4,000)	-	4,000	(8,750)
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	-	-	-	-	-
Net change in fund balance	(4,000)	(4,000)	-	4,000	(8,750)
<b>Fund balance, beginning of year</b>	9,634	9,634	9,634	-	18,384
<b>Fund balance, end of year</b>	\$ 5,634	\$ 5,634	\$ 9,634	\$ 4,000	\$ 9,634

# COUNTY OF OTTAWA

## SHERIFF GRANTS & CONTRACTS (2630) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Intergovernmental revenues	\$ 9,387,541	\$ 9,396,929	\$ 8,968,504	\$ (428,425)	\$ 8,470,821
Investment earnings	-	-	(840)	(840)	-
Other	-	2,195	2,200	5	-
<b>Total revenues</b>	<u>9,387,541</u>	<u>9,399,124</u>	<u>8,969,864</u>	<u>(429,260)</u>	<u>8,470,821</u>
<b>Expenditures</b>					
Current operations					
Personnel services	8,713,269	8,762,495	8,474,660	287,835	7,951,311
Supplies	296,738	298,933	250,640	48,293	236,383
Other services and charges	1,024,168	1,160,475	1,075,382	85,093	845,973
Capital outlay	-	7,193	6,980	213	28,352
<b>Total expenditures</b>	<u>10,034,175</u>	<u>10,229,096</u>	<u>9,807,662</u>	<u>421,434</u>	<u>9,062,019</u>
Revenues over (under) expenditures	<u>(646,634)</u>	<u>(829,972)</u>	<u>(837,798)</u>	<u>(7,826)</u>	<u>(591,198)</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	591,870	723,367	723,367	-	560,056
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>591,870</u>	<u>723,367</u>	<u>723,367</u>	<u>-</u>	<u>560,056</u>
Net change in fund balance	<u>(54,764)</u>	<u>(106,605)</u>	<u>(114,431)</u>	<u>(7,826)</u>	<u>(31,142)</u>
<b>Fund balance, beginning of year</b>	<u>265,335</u>	<u>265,335</u>	<u>265,335</u>	<u>-</u>	<u>296,477</u>
<b>Fund balance, end of year</b>	<u>\$ 210,571</u>	<u>\$ 158,730</u>	<u>\$ 150,904</u>	<u>\$ (7,826)</u>	<u>\$ 265,335</u>

# COUNTY OF OTTAWA

## CONCEALED PISTOL LICENSING (2631) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Budget Amounts		Actual	Variance	2021
	Original	Final	Amount	Positive (Negative)	Actual
<b>Revenues</b>					
Intergovernmental revenues	\$ 144,000	\$ 144,000	\$ 75,960	\$ (68,040)	\$ 111,348
Charges for services	54,000	54,000	21,010	(32,990)	17,585
Licenses and permits	100,000	100,000	47,710	(52,290)	81,370
Other	-	-	-	-	-
<b>Total revenues</b>	<u>298,000</u>	<u>298,000</u>	<u>144,680</u>	<u>(153,320)</u>	<u>210,303</u>
<b>Expenditures</b>					
Current operations					
Personnel services	70,756	74,603	57,015	17,588	65,883
Supplies	10,243	10,243	8,643	1,600	10,124
Other services and charges	10,522	10,522	10,313	209	19,736
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>91,521</u>	<u>95,368</u>	<u>75,971</u>	<u>19,397</u>	<u>95,743</u>
Revenues over (under) expenditures	<u>206,479</u>	<u>202,632</u>	<u>68,709</u>	<u>(133,923)</u>	<u>114,560</u>
<b>Other financing sources (uses)</b>					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	206,479	202,632	68,709	(133,923)	114,560
<b>Fund balance, beginning of year</b>	<u>345,801</u>	<u>345,801</u>	<u>345,801</u>	<u>-</u>	<u>231,241</u>
<b>Fund balance, end of year</b>	<u>\$ 552,280</u>	<u>\$ 548,433</u>	<u>\$ 414,510</u>	<u>\$ (133,923)</u>	<u>\$ 345,801</u>



# COUNTY OF OTTAWA

## DEPARTMENT OF HEALTH AND HUMAN SERVICES (2901) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<u>Budget Amounts</u>		<u>Actual</u>	<u>Variance</u>	<u>2021</u>
	<u>Original</u>	<u>Final</u>	<u>Amount</u>	<u>Positive</u> <u>(Negative)</u>	<u>Actual</u>
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	-
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	-	-	-	-	-
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	61,040	61,040	59,591	1,449	42,466
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	61,040	61,040	59,591	1,449	42,466
Revenues over (under) expenditures	(61,040)	(61,040)	(59,591)	1,449	(42,466)
<b>Other financing sources (uses)</b>					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	61,040	61,040	57,957	(3,083)	44,100
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	61,040	61,040	57,957	(3,083)	44,100
Net change in fund balance	-	-	(1,634)	(1,634)	1,634
<b>Fund balance, beginning of year</b>	1,634	1,634	1,634	-	-
<b>Fund balance, end of year</b>	<u>\$ 1,634</u>	<u>\$ 1,634</u>	<u>\$ -</u>	<u>\$ (1,634)</u>	<u>\$ 1,634</u>

# COUNTY OF OTTAWA

## CHILD CARE (2920)

### SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b>Original</b>	<b>Final</b>	<b>Amount</b>	<b>Positive (Negative)</b>	<b>Actual</b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 3,496,801	\$ 3,472,892	\$ 3,871,845	\$ 398,953	\$ 3,282,700
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	<u>1,355,100</u>	<u>1,355,100</u>	<u>509,183</u>	<u>(845,917)</u>	<u>1,075,347</u>
<b>Total revenues</b>	<u>4,851,901</u>	<u>4,827,992</u>	<u>4,381,028</u>	<u>(446,964)</u>	<u>4,358,047</u>
<b>Expenditures</b>					
Current operations					
Personnel services	5,443,279	5,379,461	4,882,205	497,256	4,857,310
Supplies	288,142	286,942	176,397	110,545	215,819
Other services and charges	2,348,642	2,365,842	1,667,323	698,519	2,083,065
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total expenditures</b>	<u>8,080,063</u>	<u>8,032,245</u>	<u>6,725,925</u>	<u>1,306,320</u>	<u>7,156,194</u>
Revenues over (under) expenditures	<u>(3,228,162)</u>	<u>(3,204,253)</u>	<u>(2,344,897)</u>	<u>859,356</u>	<u>(2,798,147)</u>
<b>Other financing sources (uses)</b>					
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	2,628,162	2,604,253	1,744,896	(859,357)	2,896,448
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total other financing sources (uses)</b>	<u>2,628,162</u>	<u>2,604,253</u>	<u>1,744,896</u>	<u>(859,357)</u>	<u>2,896,448</u>
Net change in fund balance	(600,000)	(600,000)	(600,001)	(1)	98,301
<b>Fund balance, beginning of year</b>	<u>1,386,109</u>	<u>1,386,109</u>	<u>1,386,109</u>	<u>-</u>	<u>1,287,808</u>
<b>Fund balance, end of year</b>	<u>\$ 786,109</u>	<u>\$ 786,109</u>	<u>\$ 786,108</u>	<u>\$ (1)</u>	<u>\$ 1,386,109</u>

# COUNTY OF OTTAWA

## DEBT SERVICE FUNDS (3010) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b>Original</b>	<b>Final</b>	<b>Amount</b>	<b>Positive (Negative)</b>	<b>Actual</b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 92,400	\$ 87,197	\$ 87,198	\$ 1	\$ 99,791
Charges for services	-	-	-	-	-
Other	-	-	-	-	-
<b>Total revenues</b>	<u>92,400</u>	<u>87,197</u>	<u>87,198</u>	<u>1</u>	<u>99,791</u>
<b>Expenditures</b>					
Current operations					
Debt service					
Principal retirement	4,045,000	4,045,000	4,045,000	-	3,570,000
Interest and fiscal charges	1,016,668	1,017,368	1,017,369	(1)	1,136,728
Capital outlay	-	-	-	-	-
<b>Total expenditures</b>	<u>5,061,668</u>	<u>5,062,368</u>	<u>5,062,369</u>	<u>(1)</u>	<u>4,706,728</u>
Revenues over (under) expenditures	<u>(4,969,268)</u>	<u>(4,975,171)</u>	<u>(4,975,171)</u>	<u>-</u>	<u>(4,606,937)</u>
<b>Other financing sources (uses)</b>					
Payment to refunding bond escrow agent	-	-	-	-	-
Transfers from other funds	4,969,268	4,975,171	4,975,171	-	4,603,597
Transfers to other funds	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>4,969,268</u>	<u>4,975,171</u>	<u>4,975,171</u>	<u>-</u>	<u>4,603,597</u>
Net change in fund balance	-	-	-	-	(3,340)
<b>Fund balance, beginning of year</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,340</u>
<b>Fund balance, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COUNTY OF OTTAWA

## CAPITAL IMPROVEMENT (4020) & (4080) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	<b>Budget Amounts</b>		<b>Actual</b>	<b>Variance</b>	<b>2021</b>
	<b><u>Original</u></b>	<b><u>Final</u></b>	<b><u>Amount</u></b>	<b><u>Positive</u></b> <b><u>(Negative)</u></b>	<b><u>Actual</u></b>
<b>Revenues</b>					
Intergovernmental revenues	\$ 2,629,757	\$ 5,521,884	\$ 95,000	\$ (5,426,884)	205,500
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	32,912	32,912	33,282	370	22,671
Licenses and permits	-	-	-	-	-
Rental income	606,217	-	-	-	424,741
Other	<u>2,384,236</u>	<u>8,976,792</u>	<u>352,572</u>	<u>(8,624,220)</u>	<u>101,342</u>
<b>Total revenues</b>	<u>5,653,122</u>	<u>14,531,588</u>	<u>480,854</u>	<u>(14,050,734)</u>	<u>754,254</u>
<b>Expenditures</b>					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	109,100	212,100	76,929	135,171	420
Debt service					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	<u>9,380,574</u>	<u>23,799,173</u>	<u>4,826,699</u>	<u>18,972,474</u>	<u>5,114,642</u>
<b>Total expenditures</b>	<u>9,489,674</u>	<u>24,011,273</u>	<u>4,903,628</u>	<u>19,107,645</u>	<u>5,115,062</u>
Revenues over (under) expenditures	<u>(3,836,552)</u>	<u>(9,479,685)</u>	<u>(4,422,774)</u>	<u>5,056,911</u>	<u>(4,360,808)</u>
<b>Other financing sources (uses)</b>					
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	3,186,312	10,278,919	7,810,370	(2,468,549)	5,825,931
Transfers to other funds	<u>(370,700)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(377,179)</u>
<b>Total other financing sources (uses)</b>	<u>2,815,612</u>	<u>10,278,919</u>	<u>7,810,370</u>	<u>(2,468,549)</u>	<u>5,448,752</u>
Net change in fund balance	(1,020,940)	799,233	3,387,596	2,588,363	1,087,944
<b>Fund balance, beginning of year</b>	<u>4,874,745</u>	<u>4,874,745</u>	<u>4,874,745</u>	<u>-</u>	<u>3,786,801</u>
<b>Fund balance, end of year</b>	<u>\$ 3,853,805</u>	<u>\$ 5,673,978</u>	<u>\$ 8,262,341</u>	<u>\$ 2,588,363</u>	<u>\$ 4,874,745</u>

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**  
**(with comparative totals at September 30, 2021)**

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)
<b>Assets</b>				
Current assets				
Cash and pooled investments	\$ 1,267,004	\$ 604,082	\$ 1,010,437	\$ 1,669,630
Investments	-	-	-	-
Accounts receivable	2,512	-	-	-
Accrued interest on investments	-	-	-	-
Due from other governmental units	-	-	-	-
Due from other funds	-	-	-	66,987
Inventory of supplies	146,078	-	-	-
Prepaid expenses	475,831	-	8,809	-
	<u>1,891,425</u>	<u>604,082</u>	<u>1,019,246</u>	<u>1,736,617</u>
Total current assets				
Noncurrent assets				
Capital assets				
Office furniture and equipment	-	-	-	10,958,576
Copy machines	-	370,674	-	-
Telephone equipment	-	-	2,138,396	-
Vehicles	-	-	-	7,145,716
Construction in progress	-	-	-	-
Less accumulated depreciation	-	(266,540)	(1,253,464)	(13,460,505)
Net capital assets	<u>-</u>	<u>104,134</u>	<u>884,932</u>	<u>4,643,787</u>
<b>Total assets</b>	<u>1,891,425</u>	<u>708,216</u>	<u>1,904,178</u>	<u>6,380,404</u>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	144,021	22,340	25,931	63,342
Interfund payable	-	-	-	-
Current portion of long-term debt	-	-	-	-
Due to other funds	-	-	-	-
Total current liabilities	<u>144,021</u>	<u>22,340</u>	<u>25,931</u>	<u>63,342</u>
Total Noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total liabilities</b>	<u>144,021</u>	<u>22,340</u>	<u>25,931</u>	<u>63,342</u>
<b>Net position</b>				
Invested in capital assets	-	104,134	884,932	4,643,787
Unrestricted	<u>1,747,404</u>	<u>581,742</u>	<u>993,315</u>	<u>1,673,275</u>
<b>Total net position</b>	<u>\$ 1,747,404</u>	<u>\$ 685,876</u>	<u>\$ 1,878,247</u>	<u>\$ 6,317,062</u>

(Continued)



**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**  
**(with comparative totals at September 30, 2021)**

	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
<b>Assets</b>				
Current assets				
Cash and pooled investments	\$ 307,371	\$ 2,184,063	\$ 1,688,601	\$ -
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest on investments	-	-	-	-
Due from other governmental units	-	-	-	-
Due from other funds	3,434,179	54,500	-	58,141
Inventory of supplies	-	-	-	-
Prepaid expenses	25,017	-	-	-
Total current assets	3,766,567	2,238,563	1,688,601	58,141
Noncurrent assets				
Capital assets				
Office furniture and equipment	-	-	-	-
Copy machines	-	-	-	-
Telephone equipment	-	-	-	-
Vehicles	-	-	-	-
Construction in progress	-	-	-	-
Less accumulated depreciation	-	-	-	-
Net capital assets	-	-	-	-
<b>Total assets</b>	<b>3,766,567</b>	<b>2,238,563</b>	<b>1,688,601</b>	<b>58,141</b>
<b>Liabilities</b>				
Current liabilities				
Accounts payable	593,167	27,521	1,798	21,505
Interfund payable	-	-	-	36,636
Current portion of long-term debt	-	-	-	-
Due to other funds	-	-	-	-
Total current liabilities	593,167	27,521	1,798	58,141
Total Noncurrent liabilities	-	-	-	-
<b>Total liabilities</b>	<b>593,167</b>	<b>27,521</b>	<b>1,798</b>	<b>58,141</b>
<b>Net position</b>				
Invested in capital assets	-	-	-	-
Unrestricted	3,173,400	2,211,042	1,686,803	-
<b>Total net position</b>	<b>\$ 3,173,400</b>	<b>\$ 2,211,042</b>	<b>\$ 1,686,803</b>	<b>\$ -</b>

(Continued)

**COUNTY OF OTTAWA**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**  
**(with comparative totals at September 30, 2021)**

	Ottawa County, Michigan Insurance Authority (6780)	Retirement Benefit 6810	Compensated Absences 6800	Totals	
				2022	2021
<b>Assets</b>					
Current assets					
Cash and pooled investments	\$ 686,392	\$ 8,387,477	\$ 3,982,871	\$ 21,787,928	\$ 19,777,743
Investments	42,586,936	-	-	42,586,936	52,933,830
Accounts receivable	5,303	-	-	7,815	4,201
Accrued interest on investments	51,297	-	-	51,297	36,065
Due from other governmental units	3,600	-	-	3,600	-
Due from other funds	-	-	-	3,613,807	3,608,526
Inventory of supplies	-	-	-	146,078	86,310
Prepaid expenses	474,058	-	-	983,715	1,287,205
Total current assets	43,807,586	8,387,477	3,982,871	69,181,176	77,733,880
Noncurrent assets					
Capital assets					
Office furniture and equipment	-	-	-	10,958,576	10,485,746
Copy machines	-	-	-	370,674	343,010
Telephone equipment	-	-	-	2,138,396	1,847,684
Vehicles	-	-	-	7,145,716	6,804,403
Construction in Progress	-	-	-	-	415,950
Less accumulated depreciation	-	-	-	(14,980,509)	(14,105,056)
Net capital assets	-	-	-	5,632,853	5,791,737
<b>Total assets</b>	43,807,586	8,387,477	3,982,871	74,814,029	83,525,617
<b>Liabilities</b>					
Current liabilities					
Accounts payable	5,599	1,286,228	-	2,191,452	16,734,412
Interfund payable	-	-	-	36,636	-
Current portion of long-term debt	2,460,360	-	3,789,084	6,249,444	3,765,739
Due to other funds	3,644,947	-	-	3,644,947	3,800,804
Total current liabilities	6,110,906	1,286,228	3,789,084	12,122,479	24,300,955
Total Noncurrent liabilities	14,623,028	-	-	14,623,028	-
<b>Total liabilities</b>	20,733,934	1,286,228	3,789,084	26,745,507	24,300,955
<b>Net position</b>					
Invested in capital assets	-	-	-	5,632,853	5,791,737
Unrestricted	23,073,652	7,101,249	193,787	42,435,669	53,432,925
<b>Total net position</b>	\$ 23,073,652	\$ 7,101,249	\$ 193,787	\$ 48,068,522	\$ 59,224,662

(Concluded)

**COUNTY OF OTTAWA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)
<b>Operating revenues</b>				
Charges for services	\$ 4,336,405	\$ 35,122	\$ 808,376	\$ 1,652,273
Other revenue	<u>403,819</u>	<u>-</u>	<u>19</u>	<u>-</u>
<b>Total operating revenues</b>	<u>4,740,224</u>	<u>35,122</u>	<u>808,395</u>	<u>1,652,273</u>
<b>Operating expenses</b>				
Personnel services	2,692,095	5,243	173,161	34,436
Contractual services	-	-	-	-
Supplies	552,986	43,557	7,551	-
Depreciation	-	29,885	125,238	1,873,797
Building and equipment rental	344,883	-	-	-
Claims and legal	-	-	-	-
Miscellaneous	<u>1,850,882</u>	<u>7,514</u>	<u>503,841</u>	<u>26,855</u>
<b>Total operating expenses</b>	<u>5,440,846</u>	<u>86,199</u>	<u>809,791</u>	<u>1,935,088</u>
Operating income (loss)	<u>(700,622)</u>	<u>(51,077)</u>	<u>(1,396)</u>	<u>(282,815)</u>
<b>Nonoperating revenues (expenses)</b>				
Investment earnings (loss)	7,636	4,116	6,084	8,171
Net change in the fair value of investments	-	-	-	-
Gain (loss) on retirement of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>567,658</u>
<b>Total nonoperating revenues</b>	<u>7,636</u>	<u>4,116</u>	<u>6,084</u>	<u>575,829</u>
Income (loss) before transfers	<u>(692,986)</u>	<u>(46,961)</u>	<u>4,688</u>	<u>293,014</u>
<b>Transfers</b>				
Transfers from other funds	10,013	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>(143,832)</u>
<b>Total transfers</b>	<u>10,013</u>	<u>-</u>	<u>(150,000)</u>	<u>(143,832)</u>
Change in net position	(682,973)	(46,961)	(145,312)	149,182
<b>Total net position, beginning of year</b>	<u>2,430,377</u>	<u>732,837</u>	<u>2,023,559</u>	<u>6,167,880</u>
<b>Total net position, end of year</b>	<u>\$ 1,747,404</u>	<u>\$ 685,876</u>	<u>\$ 1,878,247</u>	<u>\$ 6,317,062</u>

(Continued)

**COUNTY OF OTTAWA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
<b>Operating revenues</b>				
Charges for services	\$ 334,059	\$ 12,642,034	\$ 372,140	\$ 124,471
Other revenue	-	-	-	-
<b>Total operating revenues</b>	<u>334,059</u>	<u>12,642,034</u>	<u>372,140</u>	<u>124,471</u>
<b>Operating expenses</b>				
Personnel services	209,066	242,884	62,124	13,504
Contractual services	-	-	-	-
Supplies	144	-	-	-
Depreciation	-	-	-	-
Building and equipment rental	-	-	-	-
Claims and legal	-	-	-	-
Miscellaneous	146,162	12,330,868	136,151	126,440
<b>Total operating expenses</b>	<u>355,372</u>	<u>12,573,752</u>	<u>198,275</u>	<u>139,944</u>
Operating income (loss)	<u>(21,313)</u>	<u>68,282</u>	<u>173,865</u>	<u>(15,473)</u>
<b>Nonoperating revenues (expenses)</b>				
Investment earnings (loss)	69,291	11,288	10,068	(23)
Net change in the fair value of investments	-	-	-	-
Gain (loss) on retirement of capital assets	-	-	-	-
<b>Total nonoperating revenues</b>	<u>69,291</u>	<u>11,288</u>	<u>10,068</u>	<u>(23)</u>
Income (loss) before transfers	<u>47,978</u>	<u>79,570</u>	<u>183,933</u>	<u>(15,496)</u>
<b>Transfers</b>				
Transfers from other funds	-	107,713	-	-
Transfers to other funds	-	(388,000)	-	-
<b>Total transfers</b>	<u>-</u>	<u>(280,287)</u>	<u>-</u>	<u>-</u>
Change in net position	47,978	(200,717)	183,933	(15,496)
<b>Total net position, beginning of year</b>	<u>3,125,422</u>	<u>2,411,759</u>	<u>1,502,870</u>	<u>15,496</u>
<b>Total net position, end of year</b>	<u>\$ 3,173,400</u>	<u>\$ 2,211,042</u>	<u>\$ 1,686,803</u>	<u>\$ -</u>

(Continued)

**COUNTY OF OTTAWA**

**INTERNAL SERVICE FUNDS**

**COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022**  
**(with comparative totals for year ended September 30, 2021)**

	Ottawa County, Michigan Insurance Authority (6780)	Retirement Benefit (6810)	Compensated Absences (6800)	Totals	
				2022	2021
<b>Operating revenues</b>					
Charges for services	\$ 2,372,940	\$ 21,118,379	\$ 50,280	\$ 43,846,479	\$ 39,035,929
Other revenue	160,892	-	-	564,730	883,019
<b>Total operating revenues</b>	<u>2,533,832</u>	<u>21,118,379</u>	<u>50,280</u>	<u>44,411,209</u>	<u>39,918,948</u>
<b>Operating expenses</b>					
Personnel services	-	-	50,316	3,482,829	3,145,972
Contractual services	1,203,610	-	-	1,203,610	931,900
Supplies	-	-	-	604,238	753,870
Depreciation	-	-	-	2,028,920	2,097,538
Building and equipment rental	-	-	-	344,883	400,876
Claims and legal	3,935,141	-	-	3,935,141	2,153,029
Miscellaneous	-	15,611,255	-	30,739,968	27,279,513
<b>Total operating expenses</b>	<u>5,138,751</u>	<u>15,611,255</u>	<u>50,316</u>	<u>42,339,589</u>	<u>36,762,698</u>
Operating income (loss)	<u>(2,604,919)</u>	<u>5,507,124</u>	<u>(36)</u>	<u>2,071,620</u>	<u>3,156,250</u>
<b>Nonoperating revenues (expenses)</b>					
Investment earnings (loss)	1,654,174	54,723	24,941	1,850,469	1,218,135
Net change in the fair value of investments	(9,673,012)	-	-	(9,673,012)	6,362,990
Gain (loss) on retirement of capital assets	-	-	-	567,658	160,667
<b>Total nonoperating revenues</b>	<u>(8,018,838)</u>	<u>54,723</u>	<u>24,941</u>	<u>(7,254,885)</u>	<u>7,741,792</u>
Income (loss) before transfers	<u>(10,623,757)</u>	<u>5,561,847</u>	<u>24,905</u>	<u>(5,183,265)</u>	<u>10,898,042</u>
<b>Transfers</b>					
Transfers from other funds	-	-	-	117,726	149,482
Transfers to other funds	(2,082,688)	(3,326,081)	-	(6,090,601)	(6,174,620)
<b>Total transfers</b>	<u>(2,082,688)</u>	<u>(3,326,081)</u>	<u>-</u>	<u>(5,972,875)</u>	<u>(6,025,138)</u>
Change in net position	<u>(12,706,445)</u>	<u>2,235,766</u>	<u>24,905</u>	<u>(11,156,140)</u>	<u>4,872,904</u>
<b>Total net position, beginning of year</b>	<u>35,780,097</u>	<u>4,865,483</u>	<u>168,882</u>	<u>59,224,662</u>	<u>54,351,758</u>
<b>Total net position, end of year</b>	<u>\$ 23,073,652</u>	<u>\$ 7,101,249</u>	<u>\$ 193,787</u>	<u>\$ 48,068,522</u>	<u>\$ 59,224,662</u>

(Concluded)



**COUNTY OF OTTAWA**

**INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)**

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)
<b>Cash flow from operating activities</b>						
Cash received from interfund services provided	\$ 4,741,913	\$ 35,122	\$ 808,395	\$ 1,652,273	\$ 334,059	\$ 12,642,034
Cash payments to suppliers for goods and services	(2,560,655)	(34,652)	(417,850)	(70,429)	(190,831)	(12,331,372)
Cash payments for self-funded insurance claims	-	-	-	-	-	-
Cash payments to employees for services	(2,692,095)	(5,243)	(173,161)	(34,436)	(209,066)	(242,884)
<b>Net cash provided by (used for) operating activities</b>	<u>(510,837)</u>	<u>(4,773)</u>	<u>217,384</u>	<u>1,547,408</u>	<u>(65,838)</u>	<u>67,778</u>
<b>Cash flow from noncapital financing activities</b>						
Due from other funds	-	-	-	(60,849)	-	-
Transfers in from other funds	10,013	-	-	-	-	107,713
Transfers out to other funds	-	-	(150,000)	(143,832)	-	(388,000)
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>10,013</u>	<u>-</u>	<u>(150,000)</u>	<u>(204,681)</u>	<u>-</u>	<u>(280,287)</u>
<b>Cash flow from capital and related financing activities</b>						
Acquisition of capital assets	-	(65,922)	-	(1,804,114)	-	-
Proceeds from sale of equipment	-	-	-	567,658	-	-
<b>Net cash provided by (used for) capital and related financing activities</b>	<u>-</u>	<u>(65,922)</u>	<u>-</u>	<u>(1,236,456)</u>	<u>-</u>	<u>-</u>
<b>Cash flow from investing activities</b>						
Purchase of investments	-	-	-	-	-	-
Interest on investments	7,636	4,116	6,084	8,171	150,934	(43,212)
Proceeds from sale of investments	-	-	-	-	-	-
<b>Net cash provided by (used for) investing activities</b>	<u>7,636</u>	<u>4,116</u>	<u>6,084</u>	<u>8,171</u>	<u>150,934</u>	<u>(43,212)</u>
Net increase (decrease) in cash and pooled investments	(493,188)	(66,579)	73,468	114,442	85,096	(255,721)
<b>Cash and pooled investments, beginning of year</b>	<u>1,760,192</u>	<u>670,661</u>	<u>936,969</u>	<u>1,555,188</u>	<u>222,275</u>	<u>2,439,784</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 1,267,004</u>	<u>\$ 604,082</u>	<u>\$ 1,010,437</u>	<u>\$ 1,669,630</u>	<u>\$ 307,371</u>	<u>\$ 2,184,063</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</b>						
Operating income (loss)	\$ (700,622)	\$ (51,077)	\$ (1,396)	\$ (282,815)	\$ (21,313)	\$ 68,282
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities						
Depreciation	-	29,885	125,238	1,873,797	-	-
Change in assets and liabilities not affecting cash provided by (used for) operating activities						
(Increase) decrease in receivables	1,689	-	-	-	-	-
(Increase) decrease in inventory	(59,768)	-	-	-	-	-
(Increase) decrease in prepaid expenses	317,824	-	96,586	-	27,371	2,902
Increase (decrease) in unpaid claims liability	-	-	-	-	-	-
Increase (decrease) in accounts payable	(69,960)	16,419	(3,044)	(43,574)	(71,896)	(3,406)
Increase (decrease) in current portion of long-term debt	-	-	-	-	-	-
Increase (decrease) in due to other funds	-	-	-	-	-	-
<b>Net cash provided by (used for) operating activities</b>	<u>\$ (510,837)</u>	<u>\$ (4,773)</u>	<u>\$ 217,384</u>	<u>\$ 1,547,408</u>	<u>\$ (65,838)</u>	<u>\$ 67,778</u>

(Continued)

# COUNTY OF OTTAWA

## INTERNAL SERVICE FUNDS COMBINING STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2022  
(with comparative totals for year ended September 30, 2021)

	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Ottawa County, Michigan Insurance Authority (6780)	Retirement Benefit (6810)	Compensated Absences (6800)	Totals	
						2022	2021
<b>Cash flow from operating activities</b>							
Cash received from interfund services provided	\$ 372,140	\$ 124,471	\$ 2,568,212	\$ 21,118,379	\$ 50,280	\$ 44,447,278	\$ 39,896,777
Cash payments to suppliers for goods and services	(135,281)	(124,437)	(81,528)	(15,384,719)	-	(31,331,754)	(29,307,720)
Cash payments for self-funded insurance claims	-	-	(1,454,260)	-	-	(1,454,260)	(657,960)
Cash payments to employees for services	(62,124)	(13,504)	(1,370,250)	-	(26,971)	(4,829,734)	(4,244,506)
<b>Net cash provided by (used for) operating activities</b>	<u>174,735</u>	<u>(13,470)</u>	<u>(337,826)</u>	<u>5,733,660</u>	<u>23,309</u>	<u>6,831,530</u>	<u>5,686,591</u>
<b>Cash flow from noncapital financing activities</b>							
Due from other funds	-	36,636	-	-	-	(24,213)	84,187
Transfers in from other funds	-	-	-	-	-	117,726	73,867
Transfers out to other funds	-	-	(2,082,688)	(3,326,081)	-	(6,090,601)	(6,054,539)
<b>Net cash provided by (used for) noncapital financing activities</b>	<u>-</u>	<u>36,636</u>	<u>(2,082,688)</u>	<u>(3,326,081)</u>	<u>-</u>	<u>(5,997,088)</u>	<u>(5,896,485)</u>
<b>Cash flow from capital and related financing activities</b>							
Acquisition of capital assets	-	-	-	-	-	(1,870,036)	(1,900,199)
Proceeds from sale of equipment	-	-	-	-	-	567,658	160,667
<b>Net cash provided by (used for) capital and related financing activities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,302,378)</u>	<u>(1,739,532)</u>
<b>Cash flow from investing activities</b>							
Purchase of investments	-	-	(13,484,706)	-	-	(13,484,706)	(37,418,761)
Interest on investments	10,068	(58,164)	1,638,942	54,723	24,941	1,804,239	1,353,789
Proceeds from sale of investments	-	-	14,158,588	-	-	14,158,588	39,446,593
<b>Net cash provided by (used for) investing activities</b>	<u>10,068</u>	<u>(58,164)</u>	<u>2,312,824</u>	<u>54,723</u>	<u>24,941</u>	<u>2,478,121</u>	<u>3,381,621</u>
Net increase (decrease) in cash and pooled investments	184,803	(34,998)	(107,690)	2,462,302	48,250	2,010,185	1,432,195
<b>Cash and pooled investments, beginning of year</b>	<u>1,503,798</u>	<u>34,998</u>	<u>794,082</u>	<u>5,925,175</u>	<u>3,934,621</u>	<u>19,777,743</u>	<u>18,345,548</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 1,688,601</u>	<u>\$ -</u>	<u>\$ 686,392</u>	<u>\$ 8,387,477</u>	<u>\$ 3,982,871</u>	<u>\$ 21,787,928</u>	<u>\$ 19,777,743</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used for) operating activities</b>							
Operating income (loss)	\$ 173,865	\$ (15,473)	\$ (2,604,919)	\$ 5,507,124	\$ (36)	\$ 2,071,620	\$ 3,156,250
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities							
Depreciation	-	-	-	-	-	2,028,920	2,097,538
Change in assets and liabilities not affecting cash provided by (used for) operating activities							
(Increase) decrease in receivables	-	-	(5,303)	-	-	(3,614)	21,112
(Increase) decrease in inventory	-	-	-	-	-	(59,768)	-
(Increase) decrease in prepaid expenses	-	-	(141,193)	-	-	303,490	(372,031)
Increase (decrease) in unpaid claims liability	-	-	2,480,881	-	-	2,480,881	1,495,069
Increase (decrease) in accounts payable	870	2,003	-	226,536	-	53,948	(523,060)
Increase (decrease) in current portion of long-term del	-	-	-	-	23,345	23,345	(50,166)
Increase (decrease) in due to other funds	-	-	(67,292)	-	-	(67,292)	(138,121)
<b>Net cash provided by (used for) operating activities</b>	<u>\$ 174,735</u>	<u>\$ (13,470)</u>	<u>\$ (337,826)</u>	<u>\$ 5,733,660</u>	<u>\$ 23,309</u>	<u>\$ 6,831,530</u>	<u>\$ 5,686,591</u>
<b>Noncash investing activities</b>							
The change in fair value of investments for the internal service funds was (\$9,673,012)							(Concluded)

**COUNTY OF OTTAWA**

**CUSTODIAL FUNDS**

**COMBINING STATEMENT OF NET POSITION**

**SEPTEMBER 30, 2022**  
**(with comparative totals at September 30, 2021)**

	<b>Trust and Agency <u>7010</u></b>	<b>Juvenile Court <u>7015</u></b>	<b>Library Penal Fine <u>7210</u></b>	<b>Inland Lake Improvement <u>8725</u></b>	<b>Totals</b>	
					<b><u>2022</u></b>	<b><u>2021</u></b>
<b>Assets</b>						
Cash and pooled investments	\$ 45,637,373	\$ 2,145	\$ 243,915	\$ 97,359	\$ 45,980,792	\$ 43,378,660
<b>Total assets</b>	<u>45,637,373</u>	<u>2,145</u>	<u>243,915</u>	<u>97,359</u>	<u>45,980,792</u>	<u>43,378,660</u>
<b>Liabilities</b>						
Due to other governmental units:						
Due to State of Michigan	45,503,131	73	-	-	45,503,204	\$ 42,955,239
Fines and fees due to local libraries	-	-	243,915	-	243,915	210,865
Agency deposits	<u>134,242</u>	<u>2,072</u>	<u>-</u>	<u>22,000</u>	<u>158,314</u>	<u>147,557</u>
<b>Total liabilities</b>	<u>45,637,373</u>	<u>2,145</u>	<u>243,915</u>	<u>22,000</u>	<u>45,905,433</u>	<u>43,313,661</u>
<b>Net position</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,359</u>	<u>\$ 75,359</u>	<u>\$ 64,999</u>

# COUNTY OF OTTAWA

## CUSTODIAL FUNDS COMBINING STATEMENT OF CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	(7010) General Agency	(7015) Juvenile Court	(7210) Library Penal Fine	(8725) Inland Lakes	2022	2021
<b>Additions</b>						
State education tax collected for other governments	\$ 78,923,463	\$ -	\$ -	\$ -	\$ 78,923,463	\$ 74,172,483
Real estate transfer tax collected for other governments	19,438,553	-	-	-	19,438,553	17,278,961
Fees and fines collected on behalf of other governments	2,551,319	11,156	1,118,751	-	3,681,226	4,200,761
Collections from or on behalf of other inmates	1,180,956	-	-	-	1,180,956	471,536
Other taxes collected for other governments	2,155,569	-	-	165,263	2,320,833	2,409,276
<b>Total additions</b>	<u>104,249,860</u>	<u>11,156</u>	<u>1,118,751</u>	<u>165,263</u>	<u>105,545,030</u>	<u>98,533,017</u>
<b>Deductions</b>						
Payments of state education tax to other governments	\$ 78,923,463	\$ -	\$ -	\$ -	\$ 78,923,462.70	\$ 74,172,483
Payments of real estate transfer tax to other governments	19,438,553	-	-	-	19,438,553	17,278,961
Fees and fines remitted to other governments	2,551,319	11,156	1,118,751	-	3,681,226	4,171,063
Payments to or on behalf of inmates	1,180,956	-	-	-	1,180,956	471,536
Payments of other taxes to other governments	2,155,569	-	-	154,903	2,310,473	2,453,654
<b>Total deductions</b>	<u>104,249,860</u>	<u>11,156</u>	<u>1,118,751</u>	<u>154,903</u>	<u>105,534,670</u>	<u>98,547,697</u>
Total net increase (decrease)	-	-	-	10,360	10,360	(14,680)
<b>Net position, beginning of year</b>	-	-	-	64,999	64,999	79,679
<b>Net position, end of year</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 75,359</u>	<u>\$ 75,359</u>	<u>\$ 64,999</u>

**STATISTICAL**



# COUNTY OF OTTAWA

## STATISTICAL SECTION

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This part of the County of Ottawa'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 government's overall financial health.

<b><u>Contents</u></b>	<b><u>Page</u></b>
<b>Financial Trends</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	158
<b>Revenue Capacity</b>	
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	164
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	168
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	171
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	174

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**COUNTY OF OTTAWA  
NET POSITION BY COMPONENT  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016*	2015	2014	2013
Governmental Activities										
Net investment in										
capital assets	\$ 135,442,301	\$ 135,836,393	\$ 132,456,534	\$ 129,008,763	\$ 120,840,301	\$ 114,312,426	\$ 111,255,538	\$ 112,970,569	\$ 112,174,398	\$ 104,330,730
Restricted	18,730,083	18,926,619	18,435,096	16,262,305	14,787,103	19,151,144	22,089,108	22,685,963	20,170,121	20,227,256
Unrestricted	33,545,463	16,752,671	7,297,694	9,010,854	9,147,837	12,293,198	15,217,024	16,048,186	67,896,554	77,718,270
Total Governmental Activities										
Net Position	<u>187,717,847</u>	<u>171,515,683</u>	<u>158,189,324</u>	<u>154,281,922</u>	<u>144,775,241</u>	<u>145,756,768</u>	<u>148,561,670</u>	<u>151,704,718</u>	<u>200,241,073</u>	<u>202,276,256</u>
Business-Type Activities										
Net investment in										
capital assets										
Restricted	2,164,015	2,164,103	2,141,127	1,924,772	1,932,436	1,783,468	1,777,050	1,682,228	1,489,576	1,170,787
Unrestricted	16,560,002	19,478,941	20,013,216	18,913,489	19,204,356	20,145,854	21,264,376	20,599,457	21,646,866	22,579,168
Total Business-Type Activities										
Net Position	<u>18,724,017</u>	<u>21,643,044</u>	<u>22,154,343</u>	<u>20,838,261</u>	<u>21,136,792</u>	<u>21,929,322</u>	<u>23,041,426</u>	<u>22,281,685</u>	<u>23,136,442</u>	<u>23,749,955</u>
Primary Government										
Net investment in										
capital assets	135,442,301	135,836,393	132,456,534	129,008,763	120,840,301	114,312,426	111,255,538	112,970,569	112,174,398	104,330,730
Restricted	20,894,098	21,090,722	20,576,223	18,187,077	16,719,539	20,934,612	23,866,158	24,368,191	21,659,697	21,398,043
Unrestricted	50,105,465	36,231,612	27,310,910	27,924,343	28,352,193	32,439,052	36,481,400	36,647,643	89,543,420	100,297,438
Total Primary Government										
Net Position	<u>\$ 206,441,864</u>	<u>\$ 193,158,727</u>	<u>\$ 180,343,667</u>	<u>\$ 175,120,183</u>	<u>\$ 165,912,033</u>	<u>\$ 167,686,090</u>	<u>\$ 171,603,096</u>	<u>\$ 173,986,403</u>	<u>\$ 223,377,515</u>	<u>\$ 226,026,211</u>

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

**COUNTY OF OTTAWA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016*	2015	2014	2013
<b>Expenses</b>										
<b>Governmental Activities:</b>										
Legislative	\$ 347,681	\$ 545,976	\$ 540,006	\$ 548,540	\$ 546,898	\$ 496,618	\$ 386,596	\$ 467,155	\$ 441,294	\$ 399,151
Judicial	21,704,785	19,492,100	22,422,730	21,779,336	19,996,417	19,681,855	15,951,012	16,995,782	16,209,766	15,693,406
General government	28,214,461	27,544,023	19,916,065	17,002,751	16,776,198	17,297,785	13,037,515	14,214,900	14,509,005	14,013,699
Public safety	43,304,450	41,302,924	42,075,389	41,312,780	38,499,682	38,637,388	30,498,813	32,905,190	33,036,226	31,265,666
Public works	9,032,834	8,125,305	7,915,476	7,101,848	6,079,105	7,427,436	5,936,308	1,113,013	1,717,110	956,091
Health and welfare	85,725,558	76,346,962	71,429,258	68,887,815	65,712,292	62,398,481	60,825,404	64,251,760	66,399,041	63,709,147
Community and economic development	1,680,606	1,251,788	1,143,007	1,206,248	1,330,165	1,257,029	953,552	1,090,188	807,476	710,324
Culture and recreation	5,678,630	5,353,151	5,661,175	4,620,440	5,425,261	4,959,772	3,931,818	5,059,018	3,559,748	3,502,223
Interest on long-term debt	1,321,021	993,208	1,094,794	1,186,589	1,270,256	1,346,413	1,045,275	1,578,129	1,163,255	942,708
Total Governmental Activities Expenses	197,010,026	180,955,437	172,197,900	163,646,347	155,636,274	153,502,777	132,566,293	137,675,135	137,842,921	131,192,415
<b>Business-Type Activities:</b>										
Delinquent tax collection	226,176	312,359	211,347	195,374	175,351	187,444	153,157	2,004,536	2,025,379	2,110,897
Total Business-Type Activities Expenses	226,176	312,359	211,347	195,374	175,351	187,444	153,157	2,004,536	2,025,379	2,110,897
Total Primary Government Expenses	\$ 197,236,202	\$ 181,267,796	\$ 172,409,247	\$ 163,841,721	\$ 155,811,625	\$ 153,690,221	\$ 132,719,450	\$ 139,679,671	\$ 139,868,300	\$ 133,303,312
<b>Program Revenues</b>										
<b>Governmental Activities:</b>										
<b>Charges for services:</b>										
Legislative	\$ -	\$ -	\$ -	\$ 3,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	3,779,241	3,549,379	3,432,492	4,369,583	4,637,020	4,632,745	3,515,097	4,258,011	4,131,540	4,298,591
General government	8,366,520	8,887,971	7,959,944	7,619,076	7,389,210	8,226,407	5,998,183	7,531,480	7,755,264	8,261,854
Public safety	1,384,663	1,605,049	1,465,517	9,776,054	8,786,361	9,550,539	6,216,667	7,549,221	7,310,998	6,726,691
Public works	550,992	539,673	491,618	526,239	509,009	474,008	308,126	376,166	378,009	337,849
Health and welfare	2,820,288	3,101,313	3,149,222	3,914,670	3,571,371	3,804,723	3,449,260	3,421,008	2,994,799	2,810,393
Community and economic development	206,477	21,887	115,868	128,242	187,596	188,780	62,968	225,426	52,968	35,830
Culture and recreation	1,323,965	1,213,627	819,709	837,996	757,716	943,525	628,278	716,220	600,025	788,511
Interest on long-term debt	-	-	-	-	-	-	-	2,044,122	1,821,294	1,815,585
Operating grants and contributions	123,301,345	92,826,972	82,688,482	73,019,233	63,743,292	55,720,530	52,522,855	61,175,917	60,350,883	58,200,664
Capital grants and contributions	-	-	-	-	-	1,311,181	-	-	-	92,595
Total Governmental Activities Program Revenues	141,733,491	111,745,871	100,122,852	100,194,464	89,581,575	84,852,438	72,701,434	87,297,571	85,395,780	83,368,563
<b>Business-Type Activities:</b>										
<b>Charges for services:</b>										
Delinquent tax collection	808,730	983,983	1,162,746	908,033	990,143	893,074	915,284	1,162,809	1,300,687	2,015,105
Total Business-Type Activities Program Revenues	808,730	983,983	1,162,746	908,033	990,143	893,074	915,284	1,162,809	1,300,687	2,015,105
Total Primary Government Program Revenues	\$ 142,542,221	\$ 112,729,854	\$ 101,285,598	\$ 101,102,497	\$ 90,571,718	\$ 85,745,512	\$ 73,616,718	\$ 88,460,380	\$ 86,696,467	\$ 85,383,668

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

**COUNTY OF OTTAWA  
CHANGES IN NET POSITION  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016*	2015	2014	2013
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (55,276,535)	\$ (69,209,566)	\$ (72,075,048)	\$ (63,451,883)	\$ (66,054,699)	\$ (68,650,339)	\$ (59,864,859)	\$ (50,377,564)	\$ (52,447,141)	\$ (47,823,852)
Business-type activities	582,554	671,624	951,399	712,659	814,792	705,630	762,127	(841,727)	(724,692)	(95,792)
Total Primary Government Net Expense	<u>\$ (54,693,981)</u>	<u>\$ (68,537,942)</u>	<u>\$ (71,123,649)</u>	<u>\$ (62,739,224)</u>	<u>\$ (65,239,907)</u>	<u>\$ (67,944,709)</u>	<u>\$ (59,102,732)</u>	<u>\$ (51,219,291)</u>	<u>\$ (53,171,833)</u>	<u>\$ (47,919,644)</u>
<b>General Revenues and Other Changes in Net Position</b>										
Governmental Activities:										
Taxes										
Property taxes	\$ 73,173,436	\$ 69,054,044	\$ 66,285,148	\$ 63,268,299	\$ 54,827,335	\$ 54,696,231	\$ 49,877,687	\$ 44,583,727	\$ 42,185,402	\$ 41,102,695
Unrestricted grants and contributions	4,999,629	4,902,040	3,754,650	4,803,626	5,639,410	6,036,965	4,462,913	4,729,722	4,124,536	3,180,245
Investment earnings	(7,375,030)	7,895,726	5,259,314	3,202,576	2,790,127	3,785,952	2,135,192	1,090,878	2,717,490	3,509,045
Miscellaneous	6,670	9,238	8,588	15,490	-	11,986	21,727	472,033	1,234,530	1,448,322
Transfers	673,994	674,877	674,750	1,668,575	1,816,300	1,814,150	226,145	150,000	150,000	152,440
Total Governmental Activities	<u>\$ 71,478,699</u>	<u>\$ 82,535,925</u>	<u>\$ 75,982,450</u>	<u>\$ 72,958,566</u>	<u>\$ 65,073,172</u>	<u>\$ 66,345,284</u>	<u>\$ 56,723,664</u>	<u>\$ 51,026,360</u>	<u>\$ 50,411,958</u>	<u>\$ 49,392,747</u>
Business-Type Activities:										
Unrestricted grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 89
Investment earnings	(2,827,587)	(508,046)	1,039,433	657,385	208,978	(3,584)	223,759	136,970	261,179	(13,544)
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers	(673,994)	(674,877)	(674,750)	(1,668,575)	(1,816,300)	(1,814,150)	(226,145)	(150,000)	(150,000)	(150,000)
Total Business-Type Activities	<u>(3,501,581)</u>	<u>(1,182,923)</u>	<u>364,683</u>	<u>(1,011,190)</u>	<u>(1,607,322)</u>	<u>(1,817,734)</u>	<u>(2,386)</u>	<u>(13,030)</u>	<u>111,179</u>	<u>(163,455)</u>
Total Primary Government	<u>\$ 67,977,118</u>	<u>\$ 81,353,002</u>	<u>\$ 76,347,133</u>	<u>\$ 71,947,376</u>	<u>\$ 63,465,850</u>	<u>\$ 64,527,550</u>	<u>\$ 56,721,278</u>	<u>\$ 51,013,330</u>	<u>\$ 50,523,137</u>	<u>\$ 49,229,292</u>
<b>Changes in Net Position</b>										
Governmental activities	\$ 16,202,164	\$ 13,326,359	\$ 3,907,402	\$ 9,506,683	\$ (981,527)	\$ (2,305,055)	\$ (3,141,195)	\$ 648,796	\$ (2,035,183)	\$ 1,568,895
Business-type activities	(2,919,027)	(511,299)	1,316,082	(298,531)	(792,530)	(1,112,104)	759,741	(854,757)	(613,513)	(259,247)
Total Primary Government	<u>\$ 13,283,137</u>	<u>\$ 12,815,060</u>	<u>\$ 5,223,484</u>	<u>\$ 9,208,152</u>	<u>\$ (1,774,057)</u>	<u>\$ (3,417,159)</u>	<u>\$ (2,381,454)</u>	<u>\$ (205,961)</u>	<u>\$ (2,648,696)</u>	<u>\$ 1,309,648</u>

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

**COUNTY OF OTTAWA  
FUND BALANCES, GOVERNMENTAL FUNDS  
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016*	2015	2014	2013
General Fund										
Nonspendable	\$ 651,619	\$ 534,547	\$ 531,001	\$ 485,832	\$ 549,625	\$ 430,204	\$ 424,706	\$ 444,102	\$ 642,649	\$ 816,756
Restricted	9,563,032	9,662,450	10,440,334	10,294,141	9,866,808	9,905,141	9,985,518	11,020,236	11,019,013	14,172,606
Committed	43,772,317	14,502,508	10,436,540	10,206,281	7,631,003	8,077,078	14,320,359	15,003,982	16,602,224	20,196,920
Assigned	2,159,202	1,417,424	1,344,946	1,388,402	1,376,264	3,286,151	3,084,268	2,852,701	1,821,126	2,857,105
Unassigned	21,106,918	21,265,187	20,262,606	18,089,668	18,352,111	18,995,458	18,841,248	9,971,344	13,251,045	9,918,253
Total General Fund	<u>\$ 77,253,088</u>	<u>\$ 47,382,116</u>	<u>\$ 43,015,427</u>	<u>\$ 40,464,324</u>	<u>\$ 37,775,811</u>	<u>\$ 40,694,032</u>	<u>\$ 46,656,099</u>	<u>\$ 39,292,365</u>	<u>\$ 43,336,057</u>	<u>\$ 47,961,640</u>
All Other Governmental Funds										
Nonspendable	\$ 298,540	\$ 332,239	\$ 396,253	\$ 479,792	\$ 413,478	\$ 478,702	\$ 385,645	\$ 374,645	\$ 509,221	\$ 468,989
Restricted	34,727,325	9,264,169	7,994,762	5,968,164	4,920,295	9,240,238	12,097,819	11,659,957	9,339,384	8,747,803
Committed	12,470,331	6,008,735	4,160,865	3,655,950	4,200,023	1,335	664	2,246	415	897
Assigned	-	5,583,174	5,083,003	4,626,266	4,519,626	4,733,952	2,727,536	2,891,724	2,470,882	2,638,975
	<u>\$ 47,496,196</u>	<u>\$ 21,188,317</u>	<u>\$ 17,634,883</u>	<u>\$ 14,730,172</u>	<u>\$ 14,053,422</u>	<u>\$ 14,454,227</u>	<u>\$ 15,211,664</u>	<u>\$ 14,928,572</u>	<u>\$ 12,319,902</u>	<u>\$ 11,856,664</u>

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

Effective 2011, the County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". Restated figures prior to 2010 are not available.



**COUNTY OF OTTAWA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year				
	2022	2021	2020	2019	2018
<b>Revenues</b>					
Taxes	\$72,111,415	\$ 68,439,273	\$ 66,314,833	\$ 63,113,428	\$ 54,749,752
Intergovernmental	127,381,477	97,045,758	85,108,789	83,278,104	74,883,395
Charges for services	12,680,126	12,964,888	11,661,816	12,842,469	12,424,545
Fines and forfeits	113,882	83,598	67,424	72,221	92,636
Investment earnings (loss)	532,674	407,632	638,434	918,589	886,227
Licenses and permits	1,462,125	1,427,543	1,391,068	1,505,930	1,520,059
Rental Income	2,505,033	2,423,827	2,261,171	2,452,477	2,558,853
Other revenues	3,259,845	3,433,880	3,619,384	5,017,388	4,261,180
Total Revenues	<u>220,046,577</u>	<u>186,226,399</u>	<u>171,062,919</u>	<u>169,200,606</u>	<u>151,376,647</u>
<b>Expenditures</b>					
Legislative	670,309	544,737	530,045	535,661	536,062
Judicial	20,272,883	18,829,460	18,638,871	18,388,867	19,581,015
General government	20,736,326	22,272,764	20,663,576	17,096,023	13,650,681
Public safety	43,242,819	40,547,518	39,990,999	38,946,121	36,486,500
Public works	8,337,724	7,634,477	7,251,492	6,859,887	6,284,436
Health and welfare	85,958,139	76,600,698	69,375,726	66,726,481	64,298,726
Community and economic development	1,740,752	1,237,811	1,518,575	1,168,020	1,288,239
Culture and recreation	4,492,110	4,294,574	4,192,325	3,794,805	3,641,729
Other governmental functions	220,476	158,233	142,644	128,249	127,116
Capital outlay	9,780,454	8,179,291	5,122,535	12,977,303	9,535,767
Debt service					
Interest and fiscal charges	1,017,369	1,136,728	1,230,555	1,319,327	1,415,006
Principal	4,045,000	3,570,000	3,145,000	2,815,000	3,705,000
Total Expenditures	<u>200,514,361</u>	<u>185,006,291</u>	<u>171,802,343</u>	<u>170,755,744</u>	<u>160,550,277</u>
Excess of Revenues					
Over (Under) Expenditures	19,532,216	1,220,108	(739,424)	(1,555,138)	(9,173,630)
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	31,543,633	27,795,436	19,073,121	20,373,632	17,711,359
Transfers to other funds	(24,896,764)	(21,095,421)	(13,751,426)	(15,453,232)	(11,856,755)
Proceeds from capital lease	-	-	73,544	-	-
Issuance of land contract	-	-	-	-	-
Issuance of bonds	29,999,766	-	800,000	-	-
Premium(Discount) on bonds issued	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>36,646,635</u>	<u>6,700,015</u>	<u>6,195,239</u>	<u>4,920,400</u>	<u>5,854,604</u>
Net Change in Fund Balances	<u>\$ 56,178,851</u>	<u>\$ 7,920,123</u>	<u>\$ 5,455,815</u>	<u>\$ 3,365,262</u>	<u>\$ (3,319,026)</u>
<b>Debt Service as a</b>					
Percentage of Noncapital Expenditures (1)	2.65%	2.66%	2.63%	2.62%	3.39%

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

(1) Capital outlay expenditures have been reduced for purchases not meeting the County's capital asset threshold for this calculation.

**COUNTY OF OTTAWA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**

	Fiscal Year				
	2017	2016*	2015	2014	2013
<b>Revenues</b>					
Taxes	\$ 54,703,632	\$ 49,288,581	\$ 43,736,614	\$ 42,185,402	\$ 41,102,695
Intergovernmental	69,962,344	60,867,666	70,964,433	69,894,252	67,009,472
Charges for services	13,356,448	10,353,455	13,137,167	11,504,844	11,581,189
Fines and forfeits	72,511	61,440	69,428	74,400	60,548
Investment earnings (loss)	306,731	813,997	318,138	721,442	(77,480)
Licenses and permits	1,393,940	1,292,215	1,271,158	1,179,701	1,193,107
Rental Income	2,213,529	1,581,580	4,272,100	4,958,509	5,273,139
Other revenues	2,738,759	2,884,674	3,086,381	3,241,866	2,832,192
Total Revenues	<u>144,747,894</u>	<u>127,143,608</u>	<u>136,855,419</u>	<u>133,760,416</u>	<u>128,974,862</u>
<b>Expenditures</b>					
Legislative	478,845	343,622	465,069	443,624	395,482
Judicial	18,944,338	14,174,177	16,881,469	16,172,323	15,698,396
General government	13,411,577	9,552,325	12,713,706	42,393,192	10,978,892
Public safety	35,162,537	25,896,853	32,092,116	31,928,910	30,990,804
Public works	6,156,296	5,787,870	861,849	1,285,200	916,331
Health and welfare	60,406,083	57,712,387	63,182,493	63,162,724	63,281,014
Community and economic development	1,212,851	3,270,914	1,088,435	813,518	704,966
Culture and recreation	3,552,976	-	2,936,867	2,627,130	3,076,797
Other governmental functions	124,382	94,215	120,695	252,124	130,386
Capital outlay	6,190,534	1,795,627	4,405,545	5,273,866	2,293,633
Debt service					
Interest and fiscal charges	1,519,476	785,868	634,278	1,019,424	927,990
Principal	3,515,000	365,000	3,595,000	2,140,000	1,690,000
Total Expenditures	<u>150,674,895</u>	<u>119,778,858</u>	<u>138,977,522</u>	<u>167,512,035</u>	<u>131,084,691</u>
Excess of Revenues					
Over (Under) Expenditures	(5,927,001)	7,364,750	(2,122,103)	(33,751,619)	(2,109,829)
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	16,929,025	10,129,099	13,996,966	12,970,917	10,149,065
Transfers to other funds	(11,376,250)	(9,845,171)	(13,451,466)	(12,520,917)	(9,736,625)
Proceeds from capital lease	-	-	-	-	-
Issuance of land contract	-	-	-	-	-
Issuance of bonds	-	-	11,955,000	29,285,000	5,495,000
Premium on bonds issued	-	-	1,744,362	(145,726)	-
Payment to refunding bond escrow agent	-	-	(13,557,781)	-	-
Total Other Financing Sources (Uses)	<u>5,552,775</u>	<u>283,928</u>	<u>687,081</u>	<u>29,589,274</u>	<u>5,907,440</u>
Net Change in Fund Balances	<u>\$ (374,226)</u>	<u>\$ 7,648,678</u>	<u>\$ (1,435,022)</u>	<u>\$ (4,162,345)</u>	<u>\$ 3,797,611</u>

Debt Service as a					
Percentage of Noncapital Expenditures (1)	3.48%	0.98%	3.14%	1.95%	2.03%

\*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

(1) Capital expenditures within the functional expenditure categories have been deducted.

**COUNTY OF OTTAWA  
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY  
LAST TEN CALENDAR YEARS**

<b>Fiscal Year</b>	<b>Residential Property (1)</b>	<b>Commercial Property (1)</b>	<b>Industrial Property (1)</b>	<b>Other Property (1)</b>	<b>Total Assessed Value (2)</b>	<b>Total County Mills Direct Tax Rate</b>	<b>Total Taxable Value (3)</b>	<b>Total Estimated Actual Value</b>	<b>Percentage of Assessed to Estimated Values</b>
2013	\$ 7,273,964,717	\$ 1,288,721,092	\$ 1,086,596,997	\$ 736,291,306	\$ 10,385,574,112	4.3565	\$ 9,450,229,465	\$ 20,882,404,189	49.73%
2014	7,694,150,150	1,317,239,300	1,181,977,000	758,937,100	10,952,303,550	4.3565	9,752,001,895	21,997,982,694	49.79%
2015	8,248,944,347	1,375,588,000	1,399,501,800	787,998,600	11,812,032,747	4.8565	10,297,569,794	23,745,651,821	49.74%
2016 (4)	8,908,804,379	1,477,085,350	1,241,413,325	811,063,175	12,438,366,229	5.1483	10,438,660,200	25,063,191,461	49.63%
2017	9,681,721,350	1,647,507,500	1,224,188,800	835,521,947	13,388,939,597	5.1525	10,827,868,387	26,956,142,355	49.67%
2018	10,147,195,838	1,774,305,700	1,108,920,000	855,073,400	13,885,494,938	5.1525	11,270,020,574	27,923,669,274	49.73%
2019	10,987,914,553	1,867,481,700	1,191,998,544	900,802,600	14,948,197,397	5.4449	11,880,407,296	30,080,061,174	49.69%
2020	11,869,624,624	2,070,355,600	1,251,493,900	970,609,900	16,162,084,024	5.4317	12,476,232,494	32,567,823,453	49.63%
2021	12,723,350,561	2,152,425,255	1,335,293,093	1,007,265,600	17,218,334,509	5.4156	13,028,827,301	34,665,069,816	49.67%
2022	13,825,769,553	2,291,650,600	1,382,415,200	1,068,627,400	18,568,462,753	5.3984	13,978,568,454	37,232,892,610	49.86%

**Source: Ottawa County Equalization Department**

(1) Real and personal properties have been combined into the categories above.

(2) County assesses property at approximately 50% of the actual value.

(3) For taxes levied in 1995, and each year thereafter, the legislature shall provide for the taxable value of each parcel of property not to increase by more than the increase in the immediately preceding general price level (CPI), or 5%, whichever is less, until such time as ownership of the property is transferred. When ownership of the parcel is transferred, the parcel shall be assessed at the applicable proportion of the current true cash value.

(4) Fiscal Year 2016 ended September 30, 2016.

**COUNTY OF OTTAWA**  
**DIRECT AND OVERLAPPING PROPERTY TAX RATES (PER \$1,000 OF TAXABLE VALUE)**  
**LAST TEN CALENDAR YEARS**

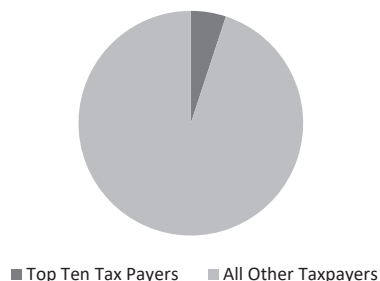
	Calendar Year									
	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<b>County Direct Rates</b>										
Operating	3.6000	3.6000	3.6000	3.6000	3.6000	3.6000	3.9000	3.9000	3.9000	3.9000
Parks	0.3165	0.3165	0.3165	0.3148	0.3277	0.3277	0.3261	0.3233	0.3199	0.3163
E-911	0.4400	0.4400	0.4400	0.4377	0.4346	0.4346	0.4325	0.4288	0.4243	0.4195
Roads			0.5000	0.4974	0.4939	0.4939	0.4915	0.4873	0.4822	0.4767
Community Mental Health				0.2984	0.2963	0.2963	0.2948	0.2923	0.2892	0.2859
<b>Total Direct Rate (1)</b>	4.3565	4.3565	4.8565	5.1483	5.1525	5.1525	5.4449	5.4317	5.4156	5.3984
<b>City and Village Rates</b>										
Coopersville	14.4432	14.3554	14.2923	14.5490	14.5356	14.1174	14.1048	14.1000	14.0932	14.0475
Ferrysburg	10.4518	10.9518	10.9474	10.7773	10.6553	10.5476	10.5591	10.3743	10.2278	11.6616
Grand Haven	15.3609	15.3613	15.1810	15.1541	15.7509	15.5606	15.7108	15.6964	15.6792	15.1561
Holland	17.3639	17.5051	17.4522	17.4627	17.5421	16.8797	18.2391	18.1999	18.0347	17.9505
Hudsonville	11.2719	11.2729	11.2876	11.2952	11.2938	11.2303	11.2996	11.2966	11.2943	11.2915
Zeeland	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	10.2354	10.2347	11.2347
Spring Lake Village	11.6619	11.6619	10.3600	10.3600	10.3600	10.3600	10.3600	10.3600	10.3600	10.3600
<b>Township Rates</b>	1.38-8.07	1.38-8.21	1.45-8.17	1.45-6.73	2.02-6.72	2.53-7.28	1.45-6.72	2.20-6.19	2.20-6.65	2.20-6.70
<b>School Rates</b>										
Homestead	3.00 - 10.59	3.00 - 10.87	3.00 - 10.94	3.00 - 10.94	4.12-12.00	4.20-12.00	4.20-12.00	4.20-12.00	4.20-12.00	4.20-12.00
Non-Homestead	21.00 - 28.59	21.00 - 28.49	21.00 - 28.94	21.00 - 28.94	22.12-30.00	22.20-30.00	22.20-30.00	22.20-30.00	22.20-30.00	22.20-30.00

**COUNTY OF OTTAWA  
PRINCIPAL TAXPAYERS  
CURRENT YEAR AND NINE YEARS AGO**

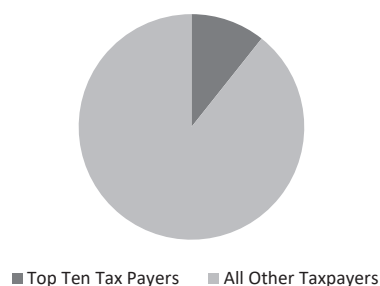
Taxpayer	Type of Business	2022			2013		
		Taxable Valuation	Rank	Percentage of Total County Taxable Value	Taxable Valuation	Rank	Percentage of Total County Taxable Value
Consumers Energy	Utility	\$ 461,317,766	1	3.30%	\$ 636,242,179	1	6.73%
Michigan Electric Transmission	Utility	49,082,017	2	0.35%	19,805,500	9	0.21%
ARC Holland Real Estate Holdings	Real Estate Holdings	34,688,812	3	0.25%			
Gentex	Automotive Components	31,371,029	4	0.22%	138,559,106	2	1.47%
DTE Gas	Utility	30,298,281	5	0.22%	20,448,798	8	0.22%
Semco Energy Inc	Utility	27,781,329	6	0.20%			
Herman Miller Inc.	Office Furniture	20,464,418	7	0.15%	26,001,246	6	0.28%
Meijer Inc	Retail	18,452,410	8	0.13%			
Alden GV Owner LLC	Housing	16,841,184	9	0.12%			
Mead Johnson and Co.	Food Products	16,290,599	10	0.12%	59,210,072	3	0.63%
Request Foods Inc	Food Products				21,928,500	7	0.23%
Fair Oaks Farm Brands	Food Products				38,105,400	4	0.40%
Leprino Foods Inc	Cheese Production				30,651,025	5	0.32%
CS Facilities/Continental Dairy	Cheese Production				18,671,300	10	0.20%
		<u>\$ 706,587,845</u>		<u>5.05%</u>	<u>\$ 1,009,623,126</u>		<u>10.68%</u>

Source: Ottawa County Equalization Department. The 2022 and 2013 total Taxable Values were \$13,978,568,454 and \$9,450,229,465.

**Concentration of Taxpayers  
in Ottawa County - 2022**



**Concentration of Taxpayers in  
Ottawa County - 2013**





**COUNTY OF OTTAWA  
PROPERTY TAX LEVIES AND COLLECTIONS  
LAST TEN FISCAL YEARS**

<b>Fiscal Year Ended</b>	<b>Taxes Levied in the Fiscal Year</b>	<b>Collected within the Fiscal Year of the Levy</b>		<b>Collections in Subsequent Years</b>	<b>Total Collections to Date</b>	
		<b>Amount</b>	<b>Percentage of Levy</b>		<b>Amount</b>	<b>Percentage of Levy</b>
12/31/2013	\$ 41,141,033	\$ 40,348,866	98.07%	\$ 531,503	\$ 40,880,369	99.37%
12/31/2014	41,589,916	40,864,866	98.26%	519,299	41,384,165	99.51%
12/31/2015 (1)	49,551,111	48,826,061	98.54%	270,255	49,096,316	99.08%
9/30/2016 (2)	36,812,648	35,562,568	96.60%	924,535	36,487,103	99.12%
9/30/2017	53,942,306	53,784,953	99.71%	157,353	53,942,306	100.00%
9/30/2018	56,033,310	55,871,645	99.71%	161,665	56,033,310	100.00%
9/30/2019 (3)	62,117,835	61,948,004	99.73%	169,831	62,117,835	100.00%
9/30/2020	65,181,928	65,171,347	99.98%	10,581	65,181,928	100.00%
9/30/2021	68,257,537	68,257,537	100.00%	-	68,257,537	100.00%
9/30/2022	72,370,814	71,932,235	99.39%	438,579	68,257,537	94.32%

(1) The County levied a new roads millage in 2015, on behalf of the Ottawa County Road Commission and City governments.

(2) Only the County millage is shown because the County's fiscal year ended September 30, 2016.

(3) The County Operating milage was increased .3 mills.

**COUNTY OF OTTAWA  
RATIOS OF OUTSTANDING DEBT BY TYPE  
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Parks & Recreation Land Contract	Capital Leases	Total (1)	Percent of Personal Income	Personal Income (2)	(rounded) Per Capita Personal Income (2)	Population (2)	Direct Per Capita Debt	Assessed Value (3)	Bonds Percent of Assessed Value
2013	\$ 23,135,000	n/a	n/a	\$ 23,135,000	0.22%	\$ 10,342,908	\$ 37,928	\$ 272,701	85	\$ 10,385,574,112	0.22%
2014	50,280,000	n/a	n/a	50,280,000	0.46%	10,866,601	39,330	276,292	182	10,952,303,550	0.46%
2015	46,685,000	n/a	n/a	46,685,000	0.39%	11,931,299	42,619	279,955	167	11,812,032,747	0.40%
2016	46,320,000	n/a	n/a	46,320,000	n/a	n/a	n/a	n/a	n/a	12,438,366,229	0.37%
2017	42,805,000	n/a	n/a	42,805,000	0.34%	12,428,750	44,035	282,250	152	13,388,939,597	0.32%
2018	39,100,000	n/a	n/a	39,100,000	0.30%	13,252,243	46,275	286,383	137	13,885,494,938	0.28%
2019	36,285,000	n/a	n/a	36,285,000	0.25%	14,355,612	49,418	290,494	125	14,948,197,397	0.24%
2020	33,940,000	n/a	58,640	33,998,640	0.24%	14,400,384	49,345	291,830	117	16,162,084,024	0.21%
2021	31,055,462	n/a	n/a	31,055,462	0.20%	15,544,530	53,259	296,200	105	17,218,334,509	0.18%
2022	54,170,000	n/a	n/a	54,170,000	0.32%	16,775,381	56,076	299,157	181	18,568,462,753	0.29%

(1) Does not include the landfill reclamation and compensated absences.

Does not include Component Units, certain debt issued by Component Units is guaranteed by the County.

(2) Bureau of Economic Analysis, U.S. Department of Commerce - Personal Income (Thousands of Dollars) adjusted annually.

Search: Data by Place, Country, Metro, & Other Local Areas, Personal Income by County Metro & Other Areas, Local Area Personal Income, BEA interactive data, then search by State & County  
US Census - Quick Facts, Ottawa County MI

(3) From Equalization Report

**COUNTY OF OTTAWA  
COMPUTATION OF DIRECT AND OVERLAPPING DEBT  
SEPTEMBER 30, 2022**

	Net Debt Outstanding	Percentage Applicable To County of Ottawa	Amount Applicable To County of Ottawa (2)
<b>Direct:</b>			
County at large	\$ 54,170,000	100.0%	\$ 54,170,000
Total Direct	54,170,000		54,170,000
<b>Overlapping:</b>			
Townships Debt Guaranteed by County (1)	96,832,471	100.0%	96,832,471
School districts	1,296,975,313	71.2%	924,044,395
Cities and villages (1)	122,946,362	80.4%	98,861,008
Grand Rapids Community College	23,775,000	1.5%	366,135
Library	3,780,000	100.0%	3,780,000
Holland Area Swimming Pool	20,845,000	71.3%	14,856,232
Total Overlapping	1,565,154,146		1,138,740,241
<b>Grand Total</b>	<b>\$ 1,619,324,146</b>		<b>\$ 1,192,910,241</b>

(1) Includes bonds issued through Ottawa County Public Utilities System and paid by local municipalities

(2) Overlapping debt is calculated for an entity based upon assessed values received from the State of Michigan which determines the issuer's proportionate share of the debt of other local governmental units that either overlap it (the issuer is located either wholly or partly within the geographic limits of other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is apportioned based upon relative assessed values.

Source: Municipal Advisory Council of Michigan

**COUNTY OF OTTAWA  
RATIO OF NET GENERAL OBLIGATION DEBT OUTSTANDING AND LEGAL DEBT MARGIN INFORMATION  
LAST TEN FISCAL YEARS**

	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Assessed Value of Property	\$ 18,568,462,753	\$ 17,218,334,509	\$ 16,162,084,024	\$ 14,948,197,397	\$ 13,885,494,938	\$ 13,388,939,597	\$ 12,438,366,229	\$ 11,812,032,747	\$ 10,952,303,550	\$ 10,385,574,112
Debt Limit 10% of Assessed Value	1,856,846,275	1,721,833,451	1,616,208,402	1,494,819,740	1,388,549,494	1,338,893,960	1,243,836,623	1,181,203,275	1,095,230,355	1,038,557,411
Amount of Debt Applicable to Limit										
General Obligation Bond Debt:										
Primary Government	54,170,000	31,055,462	33,940,000	36,285,000	39,100,000	42,805,000	46,320,000	46,885,000	50,280,000	23,135,000
Component Units Guaranteed by County (1)	118,051,968	118,097,731	108,530,585	115,435,798	109,251,565	115,932,332	121,261,099	119,591,501	106,474,501	113,574,060
Total Net debt applicable to Limit	172,221,968	149,153,193	142,470,585	151,720,798	148,351,565	158,737,332	167,581,099	166,276,501	156,754,501	136,709,060
Legal Debt Margin	\$ 1,684,624,307	\$ 1,572,680,258	\$ 1,473,737,817	\$ 1,343,098,942	\$ 1,240,197,929	\$ 1,180,156,628	\$ 1,076,255,524	\$ 1,014,926,774	\$ 938,475,854	\$ 901,846,351
Total Net Debt applicable to the Limit as a percentage of Debt Limit	9.27%	8.66%	8.82%	10.15%	10.68%	11.86%	13.47%	14.08%	14.31%	13.16%
Ratio of Net General Obligation Debt to Assessed Value of Property	0.927%	0.866%	0.882%	1.015%	1.068%	1.186%	1.347%	1.408%	1.431%	1.316%
Debt Per Capita of Total Net General Obligation Debt	\$575.69	\$503.56	\$488.20	\$522.29	\$518.02	\$562.40	n/a	\$592.19	\$564.80	\$495.96
Primary Government Net Debt applicable to the Limit as a percentage of Debt Limit	2.92%	1.80%	2.10%	2.43%	2.82%	3.20%	3.72%	3.95%	4.59%	2.23%
Ratio of Primary Government Net General Obligation Bond Debt to Estimated Actual Value of Property (2)	0.15%	0.09%	0.10%	0.12%	0.14%	0.16%	0.18%	0.20%	0.23%	0.11%
Primary Government Debt Per Capita of Net General Obligation Bond Debt (3)	\$181.08	\$104.85	\$116.30	\$124.91	\$136.53	\$151.66	n/a	\$166.76	\$181.78	\$84.72

(1) The County guarantees the Bonded Debt of Public Utilities as well as the Munn Drain which is included in 2010. they do not guarantee the Bonded Debt of the Nunica Drain bond of the Water Resources Commissioner. Consequently, these amounts are not included in the above total for General Obligation Bonded Debt.

(2) See Assessed Value and Estimated Value of Taxable Property Statistics.

(3) See Demographic and Economic Statistics for Population.

Note: Under State of Michigan law, the County's outstanding debt should not exceed 10% of state equalized value less amounts available for repaying the applicable bonds.

**COUNTY OF OTTAWA  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN CALENDAR YEARS**

Calendar Year	Population (2)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2013	275,044	\$ 10,875,560	\$ 39,541	34.7	48,657	6.1%
2014	278,750	11,588,708	41,574	34.7	48,799	4.8%
2015	281,985	12,381,750	43,909	35.0	48,744	3.6%
2016	284,985	12,895,985	45,251	35.0	49,009	3.4%
2017	287,975	13,538,491	47,013	35.2	49,253	3.2%
2018	291,329	14,061,019	48,265	35.2	49,296	2.8%
2019	293,438	14,613,150	49,800	36.1	49,266	2.8%
2020	296,787	15,880,229	53,507	36.1	48,169	6.8%
2021	299,157	16,775,381	56,076	36.2	47,692	2.9%
2022	n/a	n/a	n/a	n/a	n/a	n/a

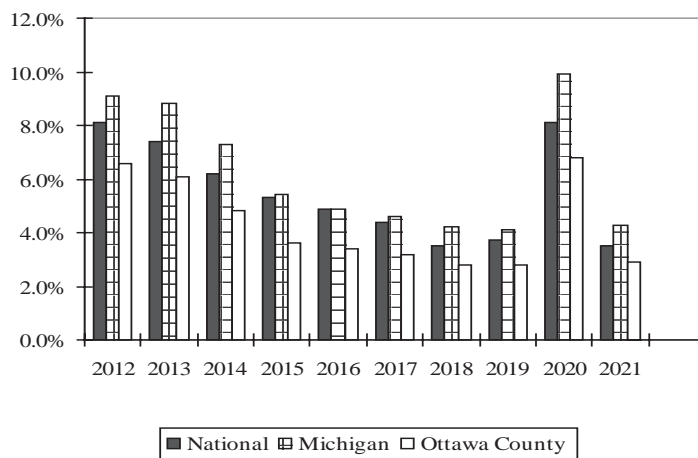
n/a: Final information is unavailable.

Information for 2013-2021 is updated to reflect the most recent data available

**Sources:**

- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, American Fact Finder, updated with most recent census figures
- (3) Michigan Student Data System, based upon data collected on legislated count day
- (4) Michigan Department of Technology Management & Budget, Michigan Labor Market Information, updated with most recent census figures

**Unemployment Rates by County and State**





**COUNTY OF OTTAWA  
PRINCIPAL EMPLOYERS  
CURRENT YEAR AND NINE YEARS AGO**

Employer	Type of Business	2022		2013	
		Rank	Percentage of Total County Employment	Rank	Percentage of Total County Employment
Gentex Corporation	Automotive Mirrors	1	3.5%	1	3.2%
MillerKnoll	Office Furniture	2	2.6%	2	3.1%
Grand Valley State University (2)	Higher Education	3	2.6%	3	2.0%
Holland Hospital	Health Care	5	1.6%	4	1.7%
Meijer	Retailer	6	1.3%	9	1.2%
Hudsonville Public Schools	Public Education	9	1.1%		
Magna Mirrors (1)	Automotive Mirrors	7	1.1%	8	1.3%
Shape Corporation	Metal Roll Forming	8	1.0%	6	1.5%
Jenison Public Schools	Public Education	9	0.9%		
Request Foods	Food Processing	10	0.9%		
County of Ottawa	Government			10	1.0%
Haworth, Inc. (1)	Office Furniture			5	1.6%
Johnson Controls (1)	Automotive Interiors			7	1.3%
			<u>16.7%</u>		<u>18.0%</u>

(1) 2013 data includes totals of facilities located within Ottawa County and/or the City of Holland portion of Allegan County, reporting was updated in 2020 to only include the Ottawa County portions of these facilities

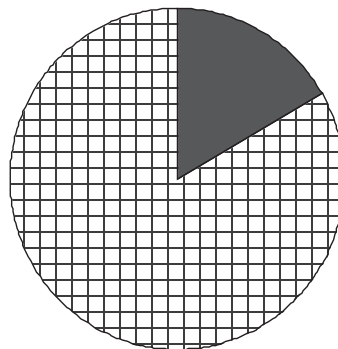
(2) Total of all facilities (Ottawa, Kent & Muskegon Counties)

**Sources:**

Lakeshore Advantage 2022 Largest Ottawa County Manufacturing & Non-Manufacturing Employers as of 12/31/22

Michigan Department of Technology Management & Budget, 2022 Total Employment Based on September 2022 Data, 2013 Based on 2013 Data

**Percentage of Total County Employment by Employer Type**



■ Top Ten Employers □ All Other Employers

**COUNTY OF OTTAWA**  
**FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION**  
**LAST TEN FISCAL YEARS**

	Fiscal Year										
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function/Program											
Legislative	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000
Judicial	175.710	172.770	167.517	166.250	146.240	139.180	139.180	136.020	128.570	126.081	127.060
General government	191.340	184.330	177.574	177.310	173.290	171.165	171.165	170.950	168.090	165.780	166.000
Public safety	256.160	252.750	246.750	242.500	235.200	235.200	236.200	235.200	224.200	219.200	219.200
Public works	4.350	4.350	4.350	4.850	4.250	4.250	4.250	4.250	4.300	3.800	3.400
Health and welfare	364.040	337.990	276.970	258.930	263.980	282.030	282.030	344.320	376.460	377.089	344.863
Community and economic development	10.480	10.480	8.481	8.400	8.400	8.400	8.400	7.900	6.400	5.900	5.953
Culture and recreation	21.750	21.750	21.380	21.380	20.380	19.750	19.750	17.750	17.250	17.250	15.750
Total	1034.830	995.420	914.022	890.620	862.740	870.975	871.975	927.390	936.270	926.100	893.226

**Source:** Ottawa County Payroll

Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**COUNTY OF OTTAWA  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Judicial										
Circuit Court										
Total Civil Filings	n/a	309	283	361	350	366	318	328	411	363
Total Criminal Filings	n/a	754	679	857	996	1,013	849	930	922	884
Total Appeals Filings	n/a	54	49	42	54	48	59	56	70	60
Domestic Relations Filings	n/a	1,386	1,335	1,613	1,623	1,675	1,742	1,593	1,468	1,587
Personal Protection Filings	n/a	676	635	647	659	665	628	550	580	598
Juvenile Code Filings	n/a	845	774	818	860	1,007	921	1,055	1,023	1,209
Adoption Filings	n/a	98	96	118	148	106	143	118	112	139
Misc. Family Filings	n/a	117	102	125	103	88	90	81	71	76
District Court										
Felony Cases	n/a	1,273	1,214	1,323	1,511	1,471	1,309	1,385	1,390	1,281
Misdemeanor Cases	n/a	5,721	5,844	6,272	7,330	8,053	7,715	7,216	8,136	8,669
General Civil Cases	n/a	4,324	4,546	6,053	5,592	4,845	4,556	4,633	4,210	4,806
Probate Court										
Estates, Trusts Filings	n/a	486	331	402	441	385	391	417	425	371
Civil, Other Filings	n/a	8	12	17	17	11	19	16	23	11
Guardianships, Conservators et al	n/a	649	634	647	695	591	589	611	612	545
Public Safety										
Jail:										
Subjects Admitted	4,885	4,062	4,103	6,080	6,898	6,525	6,365	5,899	6,776	7,015
Average daily population	257	237	228	315.0	338.0	297.0	286.0	301.0	317.0	338.0
Police:										
Calls for Service	n/a	69,099	66,078	73,402	72,879	73,375	70,555	69,830	67,334	65,179
Criminal Arrests	n/a	5,823	5,901	6,424	7,737	8,298	6,760	6,403	6,893	6,307
Traffic Violations	n/a	17,407	15,977	17,743	18,424	18,347	17,034	19,630	19,984	21,494
Health and welfare										
Public Health										
# of Fixed Food Service Inspections	1,902	1,117	2,081	2,098	1,885	1,721	1,617	1,188	1,201	1,183
% of new entrants enrolled in school immunized	96%	96%	96%	95%	96%	96%	96%	96%	99%	99%
Maternal/Infant Health Services # of Visits	1,549	1,661	1,288	1,365	1,896	2,183	2,047	2,026	2,587	3,065
# of Dental Services with Miles of Smiles and Sealant Program	5,921	3,241	4,829	7,553	8,007	8,482	8,754	8,989	8,776	10,163
Mental Health										
# of Persons Served	4,590	4,610	4,253	3,955	4,096	3,750	3,443	2,848	2,798	2,784
Culture and recreation										
Parks:										
# of Operating Days	100	101	108	96	98	95	99	103	96	98
Daily Permits	40,641	36,737	39,139	44,749	43,688	42,924	42,211	41,214	32,693	33,004
Annual Permits	8,226	8,380	9,704	8,260	9,619	9,406	8,734	6,934	7,017	5,981

**COUNTY OF OTTAWA  
OPERATING INDICATORS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
General Government										
Register of Deeds:										
# of Deeds Recorded	11,576	13,362	11,891	12,065	11,991	12,172	12,120	11,707	11,099	11,898
County Clerk:										
# of Certified Copies (Births, Deaths, etc.)	26,631	25,632	25,445	24,515	20,796	19,908	19,360	20,173	21,206	20,173
County Treasurer:										
# of Receipts Written - General	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
# of Receipts Written - Tax Collections (including online)	4,280	4,721	4,864	4,703	4,627	5,007	4,563	5,575	6,302	6,525
Real Properties Returned Delinquent	3,147	3,293	3,261	3,439	3,276	3,675	3,728	3,991	4,092	4,772
Fiscal Services:										
# of A/P Checks/ACH Processed	18,957	18,622	17,354	20,015	18,321	17,341	19,580	21,471	21,403	23,006
# of Invoices Issued	6,192	10,612	11,483	15,244	11,884	12,715	10,092	9,921	9,227	9,392
Facilities Maintenance:										
# of Work Orders Processed	7,922	8,615	6,737	7,106	6,311	6,188	7,317	5,843	9,890	27,886

**Source: Ottawa County Departments**

**COUNTY OF OTTAWA  
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM  
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
Public Safety:										
Vehicular Patrol Units	150	146	144	144	141	139	139	139	139	135
Sheriff's Substations	10	10	10	10	10	10	10	10	10	8
Health and Welfare										
Number of Clinics	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Total Park Acres (1)	4,409	4,378	4,352	4,352	4,192	3,992	3,991	3,542	3,542	3,542
General Government										
Total Square Footage of Buildings	637,810	637,810	637,810	637,810	637,810	637,810	637,810	637,810	644,220	644,220
Number of IT Servers	491	328	257	250	200	175	149	124	124	88

**Source:** Ottawa County Departments

(1) Does not include Park Open Space



**COUNTY OF OTTAWA  
LABOR FORCE STATISTICS  
CURRENT FISCAL YEAR**

The County has approximately 912 full-time equivalent employees, approximately 337 of whom are members of the seven unions.  
The details of membership and states of their agreements are as follows:

	Fiscal Year	
	2022	
	Number of Employees	Expiration Date of Contract
Police Officers Labor Counsel (POLC 312) (P.A. 312 Eligible) Road Patrol/Detectives	112	12/31/2023
Police Officers Association of Michigan (POAM Non-312) (P.A. 312 Non-Eligible)	69	12/31/2023
Police Officers Labor Counsel (POLC 312) (P.A. 312 Eligible)	19	12/31/2023
Police Officers Labor Counsel (POLC Non-312) (P.A. 312 Non-Eligible)	6	12/31/2023
O.C. Employees Association (District Court)	52	12/31/2023
Friend of the Court Employees Association	35	12/31/2023
O.C. Juvenile Court Employees Association	44	12/31/2023
Non-union County employees	575	n/a
Total	912	

There are no labor issues at the present time and the County anticipates no strikes or work stoppages.

**Source: Ottawa County Human Resources Department**

## **SINGLE AUDIT**



## Vredeveld Haefner LLC

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### **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**

March 22, 2023

Board of County Commissioners  
County of Ottawa  
West Olive, 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 the County of Ottawa, Michigan (the County) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 22, 2023.

#### **Report on Internal Control Over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

#### **Report on Compliance and Other Matters**

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

**County's Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

**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.

*Vredendael Haefner LLC*



## Vredeveld Haefner LLC

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

March 22, 2023

Board of County Commissioners  
County of Ottawa  
West Olive, Michigan

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

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

We have audited the County of Ottawa, 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 September 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

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 September 30, 2022.

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

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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

##### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to County's federal programs.

##### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will

always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

*Uredaxeld Haefner LLC*



**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through Agency	Cluster	Pass Through Number	Expenditures
<b><u>U.S. Department of Agriculture:</u></b>					
Beginning Farmer's and Rancher's Development Program	10.311	Direct			\$ 32,581
School Breakfast Program	10.553	MDE	Child Nutrition	221971	13,828
National School Lunch Program	10.555	MDE	Child Nutrition	221961	24,843
NSLP-Afterschool Snacks	10.555	MDE	Child Nutrition	221980	5,663
					30,506
Total Child Nutrition Cluster					44,334
Commodity Supplemental Food Program	10.565	MDE	Food Distribution	220930	29,887
Commodity Supplemental Food Program Commodities (CSFP)	10.565	MDE	Food Distribution	220930	92,724
					122,611
Emergency Food Assistance Program	10.568	MDE	Food Distribution	220930	73,988
The Emergency Food Assistance Program Build Back Better	10.568	MDE	Food Distribution	222276	10,699
					84,687
TEFAP-Commodities	10.569	MDE	Food Distribution	220990	214,565
TEFAP BBB-Commodities	10.569	MDE	Food Distribution	220990	43,684
TEFAP Covid Supplemental-Commodities	10.569	MDE	Food Distribution	220990	24,782
					283,031
Total Food Distribution Cluster					490,329
<b>Total U.S. Department of Agriculture</b>					567,244
<b><u>U.S. Department of Housing and Urban Development:</u></b>					
Emergency Housing Voucher			Housing Voucher Cluster	HML-2021-Ottawa C-5826-EHV	11,252
Emergency Solutions Grant	14.231	MSHDA		HML-2020-Ottawa C-5826-C19	627,728
Emergency Solutions Grant	14.231	MSHDA		HML-2021-Ottawa C-5826-ESF	116,886
					744,614

(Continued)

**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Agency/Cluster/Program Title</b>	<b>CFDA Number</b>	<b>Pass Through Agency</b>	<b>Cluster</b>	<b>Pass Through Number</b>	<b>Expenditures</b>
Continuum of Care Program - HUD 4	14.267	Direct			21,051
Continuum of Care Program - HUD 1	14.267	Direct			527,749
					<u>548,800</u>
<b>Total U.S. Department of Housing and Urban Development</b>					<u>1,304,666</u>
<b><u>U.S. Department of Justice:</u></b>					
2022 Coronavirus Emergency Supplemental Funding	16.034	MSP		CESF-2022-092	\$ 16,870
Ottawa County ADC Methamphetamine Response	16.585	Direct			26,709
Drug Court Discretionary Grant Program (BJA)	16.585	Direct			52,135
					<u>78,844</u>
State Criminal Alien Assistance Program	16.606	Direct			<u>9,655</u>
BJA FY21 Connect & Protect: Law Enforcement Behaviour Health Response	16.738	Direct			58,605
BJA 2019	16.738	Direct			38,902
BJA 2021	16.738	Direct			45,433
					<u>142,940</u>
Comprehensive Opioid, Stimulant, and Substance Abuse Site- Based Program	16.838	Direct			<u>195,769</u>
<b>Total U.S. Department of Justice</b>					<u>444,077</u>
<b><u>U.S. Department of Treasury:</u></b>					
Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct			29,785,292
<b>Total U.S. Department of Treasury</b>					<u>29,785,292</u>

(Continued)

**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Agency/Cluster/Program Title</b>	<b>CFDA Number</b>	<b>Pass Through Agency</b>	<b>Cluster</b>	<b>Pass Through Number</b>	<b>Expenditures</b>
<b><u>U.S. Department of Transportation:</u></b>					
Traffic Enforcement Grant (OWI)	26.600	MSP		PT-22-08	<u>22,022</u>
Office of Highway Safety Planning Operational and Planning Programs	20.601	OHSP	Highway Safety Cluster	25355	<u>44,782</u>
Hazardous Materials Emergency Preparedness Grant Program	20.703	MSP		693JK31940022HMEP	<u>15,265</u>
Total U.S. Department of Transportation					<u>82,069</u>
<b><u>U.S. Department of Treasury:</u></b>					
COVID Emergency Rental Assistance Program	21.023	Good Samaritan Ministries		1	<u>74,947</u>
Total U.S. Department of Treasury					<u>74,947</u>
<b><u>U.S. Environmental Protection Agency:</u></b>					
Beach Monitoring and Notification Program Implementation Grants	66.472	EGLE		CU00E99312	<u>\$ 4,241</u>
Capitalization Grants for Drinking Water State Revolving Funds	66.468	EGLE	Drinking Water State Revolving Funds	FS97548720	<u>5,676</u>
Brownfield Assessment Grant	66.818	Direct			<u>196,344</u>
Total U.S. Environmental Protection Agency					<u>206,262</u>
<b><u>U.S. Department of Energy:</u></b>					
Weatherization Assistance for Low-Income Persons (DOE)	81.042	MDHHS		E20220075-00	167,854
Weatherization Assistance for Low-Income Persons (DOE)	81.042	MDHHS		E20224935-00	<u>19,798</u>
					<u>187,652</u>
Total U.S. Department of Energy					<u>187,652</u>

(Continued)

**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Agency/Cluster/Program Title</b>	<b>CFDA Number</b>	<b>Pass Through Agency</b>	<b>Cluster</b>	<b>Pass Through Number</b>	<b>Expenditures</b>
<b><u>U.S. Department of Health and Human Services:</u></b>					
Public Health Emergency Preparedness - BIONINE	93.069	MDHHS		E20222393	136,464
Public Health Emergency Preparedness - BIOTREE	93.069	MDHHS		E20214826	37,407
					<u>173,871</u>
System of Care	93.104	Direct			<u>316,520</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs-U4U	93.116	MDHHS		Researching	310
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	MDHHS		E20222660	5,073
					<u>5,383</u>
Immunization Research, Demonstration, Public Information and Education Training and Clinical Skills Improvement Projects	93.185	Community Foundation of the Holland/Zeeland Area		RC112853-CFHZ	<u>56,750</u>
Opioid, Methamphetamine, & Trauma Expansion and Response Program	93.243	Direct			<u>290,262</u>
Family Planning Services	93.217	MDHHS		E20222394	<u>199,071</u>
Immunization Cooperative Agreements - Immunization Action Plan	93.268	MDHHS		E20223132	\$ 141,543
Immunization Cooperative Agreements - Federal Vaccines	93.268	MDHHS		None Issued	305,623
Immunization Cooperative Agreements-CSHCS Vaccine Initiative	93.268	MDHHS		E20224211	13,368
Immunization Cooperative Agreements - Fixed Fees	93.268	MDHHS		E20223133	5,050
Immunization Cooperative Agreements - CVDIM (COVID Immunization)	93.268	MDHHS		E20222517	206,488
					<u>672,072</u>

(Continued)

**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through Agency	Cluster	Pass Through Number	Expenditures
ELC Contact Tracing, Investigation, Testing Coord., Monitoring and Wrap Around	93.323	MDHHS		E20222366	1,263,334
ELC COVID 19 Infection Prevention - CELC Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) - RSHRA	93.323	MDHHS		E20222365	135,000
	93.323	MDHHS		E20224283	907,328
					<u>2,305,662</u>
Child Support Enforcement CRP-Combined (IV-D or FOC)	93.563	MDHHS		CSCOM17-70003	2,770,129
Child Support Enforcement - FOC Incentives	93.563	MDHHS		CSCOM17-70003	383,330
					<u>3,153,459</u>
Low-Income House Energy Assistance Program (MEAP)	93.568	MDHHS		E20222136-001	8,722
Water Assistance Consolidated Appropriations Funding	93.568	MDHHS		E20224346-00/E20224339-00	46,848
Low-Income Home Energy Assistance	93.568	MDHHS		E20222150-00/E20222151-00	117,885
					<u>173,455</u>
Community Service Block Grant (CARES)	93.569	MDHHS		E20221529-00	219,789
Community Service Block Grant	93.569	MDHHS		E20220498-00	136,022
Community Service Block Grant	93.569	MDHHS		E20221995-00	113,673
Community Services Block Grant - Discretionary	93.569	MDHHS		E20224627-00	8,916
					<u>478,401</u>
Child Parent Legal Representation	93.658	MDHHS		E20221454-00	<u>30,754</u>
Medical Assistance Program - OR-MED	93.778	MDHHS	Medicaid	E20222534	\$ 208,946
Medical Assistance Program - CCFIX-EB (CSHCS Elevated Blood)	93.778	MDHHS	Medicaid	E20222886	1,452
Medical Assistance Program - CC-MED (CSHCS Medicaid Outreach)	93.778	MDHHS	Medicaid	E20222656	144,274
Medical Assistance Program - CSHCS (CSHCS Outreach and Advocacy)	93.778	MDHHS	Medicaid	E20222657	88,838
Maternal and Child Health Services Block Grant to the States - CC-FIX (Care Coordination)	93.778	MDHHS	Medicaid	E20222655	26,634
Total Medicaid Cluster					<u>470,144</u>

(Continued)

**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through Agency	Cluster	Pass Through Number	Expenditures
The Regents of the University					
MC3/Michigan Child Collaborative Care Program	93.778	of Michigan	Medicaid	E20222920-00	34,345
OBRA/PASARR	93.778	MDHHS	Medicaid	20170135-00	46,034
OBRA/PASARR	93.778	MDHHS	Medicaid	20170135-00	75,477
					<u>155,856</u>
State Opioid Reponse - SOR	93.788	LRE		1H79TI083298-01	7,300
Coordinator Services	93.788	LRE		E20221360-00	5,061
State Opioid Response/GPRA	93.788	LRE		20221360-00	14,781
					<u>27,142</u>
CMHOC - Certified Community Behavioral Health Clinic	93.829	Direct			<u>1,221,026</u>
Comm Mental Hlth SER Block Grant/58th District Mental					
Health Court Expansion	93.958	MDHHS		E20220321-00	45,654
Clubhouse Engagement	93.958	LRE		E20220449-001	4,247
Comm Mental Hlth SER Block Grant/Holland Drop In Center	93.958	MDHHS		E20220319-00	3,991
Comm Mental Health Juvenile Justice Screening Project	93.958	MDHHS		E20221350-00	27,497
Promoting Access and Continuity of Care	93.958	MDHHS		E20221349	26,715
Integrated HealthCare/CMH Community Health Worker	93.958	MDHHS		E20220320-00	136,405
Emergency Grants to Address Mental and Substance Use					
Disorders During COVID-19	93.958	MDHHS		E20220665-00	281,179
Tobacco Cessation	93.958	LRE		20220356-00	13,807
					<u>539,495</u>
SUD BG Covid	93.959	LRE		20222846-003	\$ 262,740
SAPT Block Grant	93.959	LRE		E20221999-003	825,562
American Rescue Fund Plan Act	93.959	LRE		E20224719	5,589
Block Grant for Prevention and Treatment of Substance Abuse	93.959	LRE		2B08TI010026-19	8,786
Block Grant for Prevention and Treatment of Substance Abuse-					
COVID 19 Supplemental	93.959	LRE		1B08TI083503-01	49,588
Block Grant for Prevention and Treatment of Substance Abuse	93.959	LRE		2B08TI010026-19	64,221
					<u>1,216,486</u>
Local health Department Sharing Support	93.991	MDHHS		E20222533	43,962
Preventative Health and Health Services Block Grant - MHCCB	93.991	MDHHS		E20220698	40,859
Preventative Health and Health Services Block Grant - FP	93.991	MDHHS		E20222394	10,000
					<u>94,821</u>

(Continued)



**COUNTY OF OTTAWA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2022**

<b>Federal Agency/Cluster/Program Title</b>	<b>CFDA Number</b>	<b>Pass Through Agency</b>	<b>Cluster</b>	<b>Pass Through Number</b>	<b>Expenditures</b>
Maternal and Child Health Services Block Grant to the States- FP	93.994	MDHHS		E20222394	66,505
Maternal and Child Health Services Block Grant to the States- SEAL	93.994	MDHHS		E20223021	16,000
Maternal and Child Health Services Block Grant to the States - All Other	93.994	MDHHS		E20222659	7,194
Maternal and Child Health Services Block Grant to the States- Children	93.994	MDHHS		E20222658	7,155
Maternal and Child Health Services Block Grant to the States - Women	93.994	MDHHS		E20222659	66,865
					<u>163,719</u>
Total U.S. Department of Health and Human Services					<u>11,744,348</u>
<b><u>Executive Office of the President:</u></b>					
High Intensity Drug Trafficking Areas (HIDTA)	95.001	WEMET			<u>16,493</u>
Total Executive Office of the President					<u>16,493</u>
<b><u>U.S. Department of Homeland Security:</u></b>					
Marine Academy	97.012	DNR		N/A	<u>\$ 16,100</u>
Public Assistance Grants-Statewide LHD Mobile Vaccine Support	97.036	MDHHS		E20222517	<u>364,981</u>
Emergency Management Performance Grant	97.042	MSP		EMC-2022-EP-00001	<u>55,107</u>
Homeland Security	97.067	MSP		EMW-2020-SS-00021 EMW-2020-SS-00044-S01 EMW-2021-SS-00011-S01	<u>144,013</u>
Total U.S. Department of Homeland Security					<u>580,202</u>
<b>Total Expenditures of Federal Awards</b>					<u><b>\$ 44,993,252</b></u>
(Concluded)					

# COUNTY OF OTTAWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE PERIOD ENDED SEPTEMBER 30, 2022

### 1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Ottawa, 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. ACCOUNTING PERIOD

The County's fiscal year end is September 30.

### 3. INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.141 indirect costs.

### 4. 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 Environmental, Great Lakes, & Energy	EGLE
Lakeshore Regional Entity	LRE
Michigan State Housing Development Authority	MSHDA
Michigan Department of Education	MDE
Michigan Department of Health and Human Services	MDHHS
West Michigan Enforcement Team	WEMET
Michigan Department of State Police	MSP
Michigan Department of Natural Resources	DNR
Michigan Office of Highway Safety Planning	OHSP

Continued)

# COUNTY OF OTTAWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

### 5. SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County provided federal awards to subrecipients as follows:

<b>Program Title</b>	<b>CFDA Number</b>	<b>Amount Provided to Subrecipients</b>
Emergency Solutions Grant	14.231	\$ 581,453
Emergency Solutions Grant	14.231	111,950
Reopening Schools- HRA	93.323	907,328
Emergency Housing Voucher		11,252
Brownfield Assessment Grant	66.818	196,344
<b>Total</b>		<b>\$ 1,808,327</b>

### 6. COMMODITIES EXPENDITURES

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and include inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

	<b>CFDA #10.565 Commodities</b>
Expenditures as reported	\$ 92,724
Less - inventory at beginning of year	(10,400)
Add - inventory at end of year	16,007
<b>Commodities received per State of Michigan</b>	<b>\$ 98,331</b>

Continued)

# COUNTY OF OTTAWA

## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE PERIOD ENDED SEPTEMBER 30, 2022

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### 7. VACCINES EXPENDITURES

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and include inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

	<b>CFDA #93.268</b>
	<b>Vaccines</b>
Expenditures as reported	\$ 305,623
Less - inventory at beginning of year	(84,329)
Add - inventory at end of year	<u>122,371</u>
<b>Vaccines received per State of Michigan</b>	<b><u>\$ 343,665</u></b>

(Concluded)

**OTTAWA COUNTY**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2022**

**SECTION I - SUMMARY OF AUDITORS' RESULTS**

**Financial Statements**

Type of auditors' report issued	Unmodified	
Internal control over financial reporting:		
Material weakness(es) identified?	<u>  X  </u> yes	<u>      </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> no

**Federal Awards**

Internal control over major programs:		
Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> 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?	<u>      </u> yes	<u>  X  </u> no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
21.027	American Rescue Plan Act
93.829	Certified Community Behavioral Health Clinic

Dollar threshold used to distinguish between Type A and B programs:	<u>  \$1,349,798  </u>
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Auditee qualified as low-risk auditee?	<u>  X  </u> yes	<u>      </u> no
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**SECTION II - FINANCIAL STATEMENT FINDINGS**

**Condition and Criteria:** Material audit adjustments were proposed to and posted by management during the audit process.

**Cause:** The County's system of controls did not identify errors in technical calculations and related accounting necessary for the audit preparation process.

**Effect:** Auditing standards require significant audit adjustments be reported as a material weakness.

**Recommendation:** The County's system of controls should be modified so that adequate supervision and review is provided

**Management Response:** The County will implement policies and procedures to provide additional supervision and review of technical calculations and related accounting.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

None

**SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS**

None

# Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Fiscal Services Department

**Submitted By:** Karen Karasinski

**Agenda Item:** Receive and file the Local Government Retirement System Annual Report (form 5572).

## Suggested Motion:

To receive the Local Government Retirement System Annual Report as required by Public Act 202 of 2017.

## Summary of Request:

Public Act 202 of 2017 require that local units file form 5572 to report financial status of Retirement and Other Post Employment Benefit (OPEB) plans. Local units must submit the report to the governing body, although no formal vote of approval is required. Additionally, the form must be posted to the website.

The Act defines underfunded plans as follows:

Retirement: Less than 60% funded AND the actuarially determined contribution greater than 10% of Governmental Fund revenues.

OPEB: Less than 40% funded AND the actuarially determined contribution greater than 12% of Governmental Fund revenues.

Based on the uniform assumptions established by the State, the County of Ottawa Retirement and OPEB plan is 73.1% and 178.1% funded respectively and, therefore, will not require any additional action beyond filing this information with the Michigan Department of Treasury.

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input type="checkbox"/> No	<input checked="" type="checkbox"/> N/A
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If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☒ Mandated ☐ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 1: To Maintain and Improve the Strong Financial Position of the County.

**Objective:** Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.

Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

**Administration:**

County Administrator:

☒ Recommended

☐ Not Recommended

☐ Without Recommendation

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



Enter Local Government Name	County of Ottawa	Instructions: For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> .
Enter Six-Digit Municode	700000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2022	
Contact Name (Chief Administrative Officer)	John Gibbs	
Title if not CAO	County Administrator	
CAO (or designee) Email Address	<a href="mailto:jgibbs@mciottawa.org">jgibbs@mciottawa.org</a>	
Contact Telephone Number	616-738-4642	
Pension System Name (not division) 1	MERS	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	MERS				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	307,486,061				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	370,978,294				
6	Funded ratio	Calculated	82.9%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	8,721,402				
8	Governmental Fund Revenues	Most Recent Audit Report	220,046,577				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.0%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	373				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	184				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	711				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	14.13%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.96%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	9.11%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.00%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	12				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	284,226,893				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	388,692,387				
26	Funded ratio using uniform assumptions	Calculated	73.1%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	13,763,460				
28	All systems combined ADC/Governmental fund revenues	Calculated	6.3%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. <b>Non-Primary government triggers:</b> Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)

Local governments must post the current year report on their website or in a public place.

The local government must electronically submit the form to its governing body.

Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.

Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

Enter Local Government Name	County of Ottawa	Instructions: For a list of detailed instructions on how to complete and submit this form, visit <a href="http://michigan.gov/LocalRetirementReporting">michigan.gov/LocalRetirementReporting</a> .
Enter Six-Digit Municode	700000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2022	
Contact Name (Chief Administrative Officer)	John Gibbs	Questions: For questions, please email <a href="mailto:LocalRetirementReporting@michigan.gov">LocalRetirementReporting@michigan.gov</a> . Return this original Excel file. Do not submit a scanned image or PDF.
Title if not CAO	County Administrator	
CAO (or designee) Email Address	jgibbs@miottawa.org	
Contact Telephone Number	616-738-4068	
OPEB System Name (not division) 1	OPEB Trust	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement health care system	Calculated from above	OPEB Trust				
3	Financial Information						
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	5,818,286				
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	3,290,049				
6	Funded ratio	Calculated	176.8%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	-				
7a	Do the financial statements include an ADC calculated in compliance with <a href="#">Numbered Letter 2018-3?</a>	Most Recent Audit Report	YES				
8	Governmental Fund Revenues	Most Recent Audit Report	220,046,577				
9	All systems combined ADC/Governmental fund revenues	Calculated	0.0%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	879				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	-				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	61				
14	Provide the amount of premiums paid on behalf of the retirants	Most Recent Audit Report or Accounting Records	520,289				
15	Investment Performance						
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
19	Actuarial Assumptions						
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	5.87%				
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	5.87%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	12				
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No				
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	7.25%				
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	4.50%				
27	Uniform Assumptions						
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	5,818,286				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	3,266,818				
30	Funded ratio using uniform assumptions	Calculated	178.1%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	-				
32	All systems combined ADC/Governmental fund revenues	Calculated	0.0%				
33	Summary Report						
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES				
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	YES				
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	<b>Primary government triggers:</b> Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. <b>Non-Primary government triggers:</b> Less than 40% funded	NO	NO	NO	NO	NO

<b>Requirements (For your information, the following are requirements of P.A. 202 of 2017)</b>
Local governments must post the current year report on their website or in a public place
The local government must electronically submit the form to its governing body.
Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

# Action Request



**Committee:** Board of Commissioners  
**Meeting Date:** 04/11/2023  
**Requesting Department:** Fiscal Services Department  
**Submitted By:** Karen Karasinski  
**Agenda Item:** Foam Trailer

## Suggested Motion:

To approve a request to fund Foam Firefighting Trailers from the Hazardous Material Technical Rescue Team operating budget, in which the county would pay 50% of the cost, or \$125,000.

## Summary of Request:

The County has a collaborative relationship with all jurisdictions to support and fund a Hazardous Materials and Technical Rescue Response Team. At the March 7, 2023 Planning and Policy Committee meeting there was a discussion item regarding the need for three trailers and foam for emergency response to chemical fires at an estimated cost of \$250,000.

The Hazmat, Tech Rescue operational budget would provide the funding mechanism, with 50% paid from the County and 50% paid by local jurisdictions. Cost of capital equipment is billed over the useful life of the asset (\$15,000/year over 10 years). Due to the projected lead time for delivery of the trailers, the foam could be budgeted for in Fiscal Year 2024 to coincide with the delivery of the trailer.

## Financial Information:

Total Cost: \$250,000.00	General Fund Cost: \$125,000.00	Included in Budget:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:


Fiscal Year 2024 budget

**Action is Related to an Activity Which Is:** ☒ Mandated ☐ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 4: To Continually Improve the County's Organization and Services.

**Objective:** Goal 4, Objective 4: Examine opportunities for increased cooperation and collaboration with local government and other partners.

**Administration:**  ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration

# Action Request

Electronic Submission – Resolution #: 1884



**Committee:** BOARD OF COMMISSIONERS

**Meeting Date:** 4/11/2023

**Requesting Department:** EQUALIZATION

**Submitted By:** BRIAN BUSSCHER

**Agenda Item:** 2023 OTTAWA COUNTY EQUALIZED VALUES

## Suggested Motion:

To approve and forward to the Board of Commissioners the 2023 Ottawa County Equalized values and to appoint the Equalization Director to represent Ottawa County at State Equalization Hearings.

## Summary of Request:

State law requires the County Board of Commissioners to set County Equalized Values for each class of property throughout the County. A local unit's Assessed value can be adopted as the County Equalized Value in all classes of property where the ratio of Assessed Value to this year's recommended True Cash Value for that class computes to within 49% and 50%. This year all property classes in all jurisdictions were found to be within the appropriate margin and therefore can be adopted as County Equalized Values.

## Financial Information:

Total Cost: **N/A**

General Fund Cost: **N/A**

Included in Budget: **N/A**

If not included in Budget, recommended funding source:  
**N/A**

## Action is Related to an Activity Which Is: Mandated

## Action is Related to Strategic Plan:

Goal:

Goal 1: To Maintain and Improve the Strong Financial Position of the County.

## Administration:

Recommended by County Administrator:  3/21/2023 12:40:20 PM

Committee/Governing/Advisory Board Approval Date: FINANCE AND ADMINISTRATION 4/4/2023

**Personal and Real Property - TOTALS**

The instructions for completing this form are on the reverse side of page 3.

Page 1 of 7**L-4024****Page 1**

03/28/2023 03:38PM

Ottawa **COUNTY**Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Allendale Township	16,871.00	1,055,938,400	1,055,938,400	29,431,600	29,431,600	1,085,370,000	1,085,370,000
Blendon Township	22,148.00	581,975,600	581,975,600	16,691,100	16,691,100	598,666,700	598,666,700
Chester Township	21,814.00	174,416,100	174,416,100	11,204,400	11,204,400	185,620,500	185,620,500
Coopersville City	2,530.00	205,371,000	205,371,000	10,209,700	10,209,700	215,580,700	215,580,700
Crockery Township	18,986.00	327,226,250	327,226,250	9,812,300	9,812,300	337,038,550	337,038,550
Ferrysburg City	1,371.00	334,337,300	334,337,300	2,266,600	2,266,600	336,603,900	336,603,900
Georgetown Township	17,009.00	3,040,217,800	3,040,217,800	63,234,700	63,234,700	3,103,452,500	3,103,452,500
Grand Haven City	1,872.00	1,078,518,800	1,078,518,800	22,762,300	22,762,300	1,101,281,100	1,101,281,100
Grand Haven Township	14,935.00	1,341,409,650	1,341,409,650	28,341,400	28,341,400	1,369,751,050	1,369,751,050
Holland City	3,200.00	1,329,678,400	1,329,678,400	38,625,000	38,625,000	1,368,303,400	1,368,303,400
Holland Township	1,322.00	2,283,402,700	2,283,402,700	61,352,200	61,352,200	2,344,754,900	2,344,754,900
Hudsonville City	1,699.00	408,414,400	408,414,400	14,697,100	14,697,100	423,111,500	423,111,500
Jamestown Township	20,631.00	733,218,800	733,218,800	35,921,300	35,921,300	769,140,100	769,140,100
Olive Township	21,032.00	336,224,800	336,224,800	19,596,500	19,596,500	355,821,300	355,821,300
Park Township	9,375.00	1,990,663,800	1,990,663,800	14,285,000	14,285,000	2,004,948,800	2,004,948,800
Polkton Township	23,317.00	246,567,300	246,567,300	21,844,100	21,844,100	268,411,400	268,411,400
Port Sheldon Township	11,610.00	658,015,800	658,015,800	100,289,600	100,289,600	758,305,400	758,305,400
Robinson Township	23,022.00	460,946,300	460,946,300	12,914,200	12,914,200	473,860,500	473,860,500
<b>Totals for County</b>							

# Personal and Real Property - TOTALS

The instructions for completing this form are on the reverse side of page 3.

Page 2 of 7

L-4024

Page 1

Ottawa COUNTY

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations (Totals from pages 2 and 3)		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Spring Lake Township	8,064.00	1,349,645,800	1,349,645,800	24,960,200	24,960,200	1,374,606,000	1,374,606,000
Tallmadge Township	18,767.00	633,768,500	633,768,500	33,256,800	33,256,800	667,025,300	667,025,300
Wright Township	21,499.00	260,810,100	260,810,100	34,918,100	34,918,100	295,728,200	295,728,200
Zeeland City	1,449.00	457,034,800	457,034,800	219,883,308	219,883,308	676,918,108	676,918,108
Zeeland Township	18,942.00	773,522,100	773,522,100	26,492,400	26,492,400	800,014,500	800,014,500
<b>Totals for County</b>	301,465.00	20,061,324,500	20,061,324,500	852,989,908	852,989,908	20,914,314,408	20,914,314,408



**Equalized Valuations - REAL**Page 3 of 7**L-4024****Page 2**

Ottawa

**COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Allendale Township	51,439,400	260,394,700	34,247,600	709,856,700			1,055,938,400
Blendon Township	87,697,700	14,046,800	6,285,200	473,945,900			581,975,600
Chester Township	78,950,500	2,153,700	2,461,600	90,850,300			174,416,100
Coopersville City	3,842,700	49,982,300	26,080,900	125,465,100			205,371,000
Crockery Township	31,950,550	19,005,600	11,790,500	264,479,600			327,226,250
Ferrysburg City		18,810,700	18,943,800	296,582,800			334,337,300
Georgetown Township	13,688,800	285,096,300	50,926,400	2,690,506,300			3,040,217,800
Grand Haven City		222,040,600	87,121,100	769,357,100			1,078,518,800
Grand Haven Township	23,234,500	124,407,000	46,237,000	1,147,531,150			1,341,409,650
Holland City	337,600	309,452,800	59,294,100	960,593,900			1,329,678,400
Holland Township	26,708,100	536,241,300	309,083,800	1,411,369,500			2,283,402,700
Hudsonville City	2,350,000	92,014,800	31,222,700	282,826,900			408,414,400
Jamestown Township	102,377,700	60,783,300	27,100,900	542,956,900			733,218,800
Olive Township	76,808,200	22,033,000	32,131,800	205,251,800			336,224,800
Park Township	15,266,600	43,549,800		1,931,847,400			1,990,663,800
Polkton Township	88,097,200	6,006,800	8,255,800	144,207,500			246,567,300
Port Sheldon Township	17,894,300	14,208,600	30,027,800	595,885,100			658,015,800
Robinson Township	46,259,100	6,476,900	5,757,600	402,452,700			460,946,300
<b>Totals for County</b>							

## Equalized Valuations - REAL

Page 4 of 7

**L-4024**

Page 2

Ottawa COUNTY

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Equalized by County Board of Commissioners						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Spring Lake Township	1,674,200	96,559,100	80,738,600	1,170,673,900			1,349,645,800
Tallmadge Township	43,091,100	46,960,500	29,606,100	514,110,800			633,768,500
Wright Township	72,334,100	17,178,500	12,234,800	159,062,700			260,810,100
Zeeland City		51,385,700	171,549,900	234,099,200			457,034,800
Zeeland Township	81,943,500	101,815,500	46,809,600	542,953,500			773,522,100
<b>Totals for County</b>	865,945,850	2,400,604,300	1,127,907,600	15,666,866,750	0	0	20,061,324,500

**Assessed Valuations - REAL**Page 5 of 7**L-4024****Page 3**

Ottawa

**COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Allendale Township	51,439,400	260,394,700	34,247,600	709,856,700			1,055,938,400
Blendon Township	87,697,700	14,046,800	6,285,200	473,945,900			581,975,600
Chester Township	78,950,500	2,153,700	2,461,600	90,850,300			174,416,100
Coopersville City	3,842,700	49,982,300	26,080,900	125,465,100			205,371,000
Crockery Township	31,950,550	19,005,600	11,790,500	264,479,600			327,226,250
Ferrysburg City		18,810,700	18,943,800	296,582,800			334,337,300
Georgetown Township	13,688,800	285,096,300	50,926,400	2,690,506,300			3,040,217,800
Grand Haven City		222,040,600	87,121,100	769,357,100			1,078,518,800
Grand Haven Township	23,234,500	124,407,000	46,237,000	1,147,531,150			1,341,409,650
Holland City	337,600	309,452,800	59,294,100	960,593,900			1,329,678,400
Holland Township	26,708,100	536,241,300	309,083,800	1,411,369,500			2,283,402,700
Hudsonville City	2,350,000	92,014,800	31,222,700	282,826,900			408,414,400
Jamestown Township	102,377,700	60,783,300	27,100,900	542,956,900			733,218,800
Olive Township	76,808,200	22,033,000	32,131,800	205,251,800			336,224,800
Park Township	15,266,600	43,549,800		1,931,847,400			1,990,663,800
Polkton Township	88,097,200	6,006,800	8,255,800	144,207,500			246,567,300
Port Sheldon Township	17,894,300	14,208,600	30,027,800	595,885,100			658,015,800
Robinson Township	46,259,100	6,476,900	5,757,600	402,452,700			460,946,300
<b>Totals for County</b>							

**Assessed Valuations - REAL**Page 6 of 7**L-4024****Page 3**Ottawa **COUNTY**

The instructions for completing this form are on the reverse side of page 3.

Statement of acreage and valuation in the year 2023 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.


Township or City	Real Property Assessed Valuations Approved by Boards of Review						
	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Spring Lake Township	1,674,200	96,559,100	80,738,600	1,170,673,900			1,349,645,800
Tallmadge Township	43,091,100	46,960,500	29,606,100	514,110,800			633,768,500
Wright Township	72,334,100	17,178,500	12,234,800	159,062,700			260,810,100
Zeeland City		51,385,700	171,549,900	234,099,200			457,034,800
Zeeland Township	81,943,500	101,815,500	46,809,600	542,953,500			773,522,100
<b>Totals for County</b>	865,945,850	2,400,604,300	1,127,907,600	15,666,866,750	0	0	20,061,324,500

Ottawa COUNTY

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF Ottawa County,  
West Olive Michigan, April 11, 2023

WE HEREBY CERTIFY that the foregoing is a true statement of the assessed valuations of real property classifications in each township and city in the County of Ottawa in the year 2023, as determined by the Board of Commissioners of said county on the 11th day of April 2023, at a meeting of said board held in pursuant to the provisions of Sections 209.1 - 209.8, MCL. We further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 255 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

Dated at West Olive, Michigan this 11th day of April, 2023.

  
\_\_\_\_\_  
Director of County Tax or Equalization Department  
**Brian Busscher**

\_\_\_\_\_  
Chairperson of Board of Commissioners  
**Joe Moss**

\_\_\_\_\_  
Clerk of Board of Commissioners  
**Justin F. Roebuck**

# Action Request

Electronic Submission – Resolution #: 1885



**Committee:** BOARD OF COMMISSIONERS

**Meeting Date:** 4/11/2023

**Requesting Department:** EQUALIZATION

**Submitted By:** BRIAN BUSSCHER

**Agenda Item:** 2023 OTTAWA COUNTY EQUALIZED VALUES - L4037C

## Suggested Motion:

To approve and forward to the Board of Commissioners the 2023 Ottawa County Equalized values Form L4037C for each jurisdiction in the County

## Summary of Request:

State law requires the County Board of Commissioners to set County Equalized Values for each class of property throughout the County. A local unit's Assessed value can be adopted as the County Equalized Value in all classes of property where the ratio of Assessed Value to this year's recommended True Cash Value for that class computes to within 49% and 50%. This year all property classes in all jurisdictions were found to be within the appropriate margin and therefore can be adopted as County Equalized Values.

## Financial Information:

Total Cost: **N/A**

General Fund Cost: **N/A**

Included in Budget: **N/A**

If not included in Budget, recommended funding source:

**N/A**

## Action is Related to an Activity Which Is: Mandated

## Action is Related to Strategic Plan:

Goal:

Goal 1: To Maintain and Improve the Strong Financial Position of the County.

## Administration:

Recommended by County Administrator:

3/21/2023 12:40:02 PM

Committee/Governing/Advisory Board Approval Date:

FINANCE AND ADMINISTRATION 4/4/2023



**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Connor Galligan</b>	Certification Number <b>R-9574</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Allendale STC# 01</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	51,439,400
ADDING	0	TO	Real Commercial	260,394,700
ADDING	0	TO	Real Industrial	34,247,600
ADDING	0	TO	Real Residential	709,856,700
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,055,938,400</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>29,431,600</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,085,370,000</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Brian Busscher</b>	Certification Number <b>R-8823</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Blendon STC# 02</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	87,697,700
ADDING	0	TO	Real Commercial	14,046,800
ADDING	0	TO	Real Industrial	6,285,200
ADDING	0	TO	Real Residential	473,945,900
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>581,975,600</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>16,691,100</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>598,666,700</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Joseph Clark</b>	Certification Number <b>R-9049</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Chester STC# 03</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	78,950,500
ADDING	0	TO	Real Commercial	2,153,700
ADDING	0	TO	Real Industrial	2,461,600
ADDING	0	TO	Real Residential	90,850,300
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>174,416,100</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>11,204,400</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>185,620,500</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
**(County)**  
**Ad-Valorem**

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Brian Busscher</b>	Certification Number <b>R-8823</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Crockery STC #04</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	31,950,550
ADDING	0	TO	Real Commercial	19,005,600
ADDING	0	TO	Real Industrial	11,790,500
ADDING	0	TO	Real Residential	264,479,600
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>327,226,250</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>9,812,300</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>337,038,550</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Jill Skelley</b>	Certification Number <b>R-9245</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Georgetown STC# 05</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	13,688,800
ADDING	0	TO	Real Commercial	285,096,300
ADDING	0	TO	Real Industrial	50,926,400
ADDING	0	TO	Real Residential	2,690,506,300
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>3,040,217,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>63,234,700</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>3,103,452,500</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Ashley Larrison</b>	Certification Number <b>R-9520</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Grand Haven STC# 06</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	23,234,500
ADDING	0	TO	Real Commercial	124,407,000
ADDING	0	TO	Real Industrial	46,237,000
ADDING	0	TO	Real Residential	1,147,531,150
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,341,409,650</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>28,341,400</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,369,751,050</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	



**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Wolfe</b>	Certification Number <b>R-9492</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Holland STC# 07</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	26,708,100
ADDING	0	TO	Real Commercial	536,241,300
ADDING	0	TO	Real Industrial	309,083,800
ADDING	0	TO	Real Residential	1,411,369,500
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>2,283,402,700</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>61,352,200</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>2,344,754,900</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Tacoma</b>	Certification Number <b>R-8648</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Jamestown STC# 08</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	102,377,700
ADDING	0	TO	Real Commercial	60,783,300
ADDING	0	TO	Real Industrial	27,100,900
ADDING	0	TO	Real Residential	542,956,900
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>733,218,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>35,921,300</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>769,140,100</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Tacoma</b>	Certification Number <b>R-8648</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Olive STC# 09</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	76,808,200
ADDING	0	TO	Real Commercial	22,033,000
ADDING	0	TO	Real Industrial	32,131,800
ADDING	0	TO	Real Residential	205,251,800
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>336,224,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>19,596,500</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>355,821,300</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Al Nykamp</b>	Certification Number <b>R-6445</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Park STC# 10</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	15,266,600
ADDING	0	TO	Real Commercial	43,549,800
ADDING	0	TO	Real Industrial	0
ADDING	0	TO	Real Residential	1,931,847,400
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,990,663,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>14,285,000</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>2,004,948,800</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
**(County)**  
**Ad-Valorem**

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Wayne Pickler</b>	Certification Number <b>R-8073</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Polkton STC# 11</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	88,097,200
ADDING	0	TO	Real Commercial	6,006,800
ADDING	0	TO	Real Industrial	8,255,800
ADDING	0	TO	Real Residential	144,207,500
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>246,567,300</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>21,844,100</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>268,411,400</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Tacoma</b>	Certification Number <b>R-8648</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Port Sheldon STC# 12</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	17,894,300
ADDING	0	TO	Real Commercial	14,208,600
ADDING	0	TO	Real Industrial	30,027,800
ADDING	0	TO	Real Residential	595,885,100
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>658,015,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>100,289,600</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>758,305,400</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	



**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Joseph Clark</b>	Certification Number <b>R-9049</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Robinson STC# 13</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	46,259,100
ADDING	0	TO	Real Commercial	6,476,900
ADDING	0	TO	Real Industrial	5,757,600
ADDING	0	TO	Real Residential	402,452,700
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>460,946,300</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>12,914,200</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>473,860,500</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Heather M Singleton</b>	Certification Number <b>R-7748</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Spring Lake STC# 14</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	1,674,200
ADDING	0	TO	Real Commercial	96,559,100
ADDING	0	TO	Real Industrial	80,738,600
ADDING	0	TO	Real Residential	1,170,673,900
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,349,645,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>24,960,200</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,374,606,000</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Tacoma</b>	Certification Number <b>R-8648</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Tallmadge STC# 15</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	43,091,100
ADDING	0	TO	Real Commercial	46,960,500
ADDING	0	TO	Real Industrial	29,606,100
ADDING	0	TO	Real Residential	514,110,800
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>633,768,500</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>33,256,800</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>667,025,300</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
**(County)**  
**Ad-Valorem**

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Steven Hansen</b>	Certification Number <b>R-4205</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Wright STC# 16</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	72,334,100
ADDING	0	TO	Real Commercial	17,178,500
ADDING	0	TO	Real Industrial	12,234,800
ADDING	0	TO	Real Residential	159,062,700
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>260,810,100</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>34,918,100</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>295,728,200</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Tyler Tacoma</b>	Certification Number <b>R-8648</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Zeeland STC# 17</b>	City or Township <b>Township</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	81,943,500
ADDING	0	TO	Real Commercial	101,815,500
ADDING	0	TO	Real Industrial	46,809,600
ADDING	0	TO	Real Residential	542,953,500
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>773,522,100</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>26,492,400</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>800,014,500</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
**(County)**  
**Ad-Valorem**

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Brian Busscher</b>	Certification Number <b>R-8823</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Coopersville STC# 56</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	3,842,700
ADDING	0	TO	Real Commercial	49,982,300
ADDING	0	TO	Real Industrial	26,080,900
ADDING	0	TO	Real Residential	125,465,100
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>205,371,000</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>10,209,700</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>215,580,700</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	



**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Heather M Singleton</b>	Certification Number <b>R-7748</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Ferrysburg STC# 51</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	0
ADDING	0	TO	Real Commercial	18,810,700
ADDING	0	TO	Real Industrial	18,943,800
ADDING	0	TO	Real Residential	296,582,800
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>334,337,300</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>2,266,600</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>336,603,900</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Brian Busscher</b>	Certification Number <b>R-8823</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Grand Haven STC#52</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	0
ADDING	0	TO	Real Commercial	222,040,600
ADDING	0	TO	Real Industrial	87,121,100
ADDING	0	TO	Real Residential	769,357,100
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,078,518,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>22,762,300</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,101,281,100</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>James J Bush</b>	Certification Number <b>R-7090</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Holland STC# 53</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	337,600
ADDING	0	TO	Real Commercial	309,452,800
ADDING	0	TO	Real Industrial	59,294,100
ADDING	0	TO	Real Residential	960,593,900
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>1,329,678,400</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>38,625,000</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>1,368,303,400</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Brian Busscher</b>	Certification Number <b>R-8823</b>	Certification Level (MCAO, MAAO, MMAO) <b>MMAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Hudsonville STC# 54</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	2,350,000
ADDING	0	TO	Real Commercial	92,014,800
ADDING	0	TO	Real Industrial	31,222,700
ADDING	0	TO	Real Residential	282,826,900
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>408,414,400</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>14,697,100</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>423,111,500</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

**L-4037**  
(County)  
Ad-Valorem

## State Tax Commission Assessment Roll Certification (County Board of Commissioners, CBC)

This form is issued under the authority of the General Property Tax Act, P.A. 206 of 1893, MCL 211.34. Attach original copy to the assessment roll with copies provided to the local unit and county clerk.

PART 1: ASSESSOR AND LOCAL UNIT INFORMATION (When complete, this form is to be filed with the local unit of government)				
Assessing Officer Name <b>Timothy Maday</b>	Certification Number <b>R-9334</b>	Certification Level (MCAO, MAAO, MMAO) <b>MAAO</b>	Tax Year <b>2023</b>	
Local Unit of Government Name <b>Zeeland STC# 55</b>	City or Township <b>City</b>	County Name <b>Ottawa</b>		
PART 2: CBC ASSESSED VALUED AS EQUALIZED - Ad Valorem				
ADDING OR DEDUCTING	THE SUM OF	FROM OR TO	PROPERTY CLASS	GIVING ASSESSED VALUE AS EQUALIZED
ADDING	0	TO	Real Agriculture	0
ADDING	0	TO	Real Commercial	51,385,700
ADDING	0	TO	Real Industrial	171,549,900
ADDING	0	TO	Real Residential	234,099,200
ADDING	0	TO	Real Timber Cutover	0
ADDING	0	TO	Real Developmental	0
ADDING	0	TO	<b>TOTAL REAL PROPERTY</b>	<b>457,034,800</b>
ADDING	0	TO	<b>TOTAL PERSONAL PROPERTY</b>	<b>219,883,308</b>
ADDING	0	TO	<b>TOTAL OF REAL AND PERSONAL PROPERTY</b>	<b>676,918,108</b>
PART 3: COUNTY BOARD OF COMMISSIONERS CERTIFICATION				
<i>We hereby certify that the information contained within this County Board of Commissioners Assessment Roll Certification is true and accurate to the best of our knowledge, information and belief. We further certify that the County Board of Commissioners have examined the Assessment Roll of the above mentioned local unit of government and have determined the equalized valuations of the taxable Ad Valorem property to be accurate.</i>				
Chairperson of the County Board of Commissioners Signature			Date	
Clerk of the County Board of Commissioners Signature			Date	

# Action Request

Electronic Submission – Contract # 1895



**Committee: BOARD OF COMMISSIONERS**

**Meeting Date: 4/11/2023**

**Vendor/3<sup>rd</sup> Party: MICHIGAN DEPARTMENT OF AG AND RURAL DEVELOPMENT**

**Requesting Department: DEPARTMENT OF STRATEGIC IMPACT**

**Submitted By: BECKY HUTTENGA**

**Agenda Item: MICHIGAN AGRICULTURE PRESERVATION FUND GRANT AGREEMENT**

## Suggested Motion:

To approve a grant agreement with Michigan Department of Agriculture and Rural Development for \$267,899.

## Summary of Request:

In November 2022, a purchase agreement for the development rights to 92.55 acres of Mark and Noma Jongekrijg's property in Zeeland Township was approved by the Board of Commissioners. In that agreement, the Jongekrijgs committed to donating 26% of the appraised value of the development rights. DSI staff then began assembling the remaining funds needed to purchase the development rights to the property, creating an agricultural conservation easement that will permanently preserve this land for agriculture.

In January, a Regional Conservation Partnership Program (RCPP) parcel application that will assign \$263,606, contingent upon a certified appraisal, to partially fund the easement was executed by the Board Chair. This funding comes from an existing \$500,000 award the County received through the USDA Natural Resources Conservation Service in April 2021.

In December 2022, DSI staff submitted an application to Michigan Agricultural Preservation Fund Board for \$267,899 in additional funding for the Jongekrijg easement. The application was the highest scoring of the four projects funded by the Board. With this award, the easement is fully funded.

The next step is to secure these funds by signing the attached Grant Agreement between the County and Michigan Department of Ag and Rural Development, the agency that oversees the Michigan Ag Preservation Fund Board. MDARD will then sign the agreement and send a fully executed copy.

Consistent with all other agricultural conservation easements owned by the County, no County funds, other than those used to pay for staff time, will be used to create this easement.

## Financial Information:

Total Cost: \$267,899.00

General Fund Cost: \$0.00

Included in Budget: Yes

If not included in Budget, recommended funding source:

## Action is Related to an Activity Which Is: Non-Mandated

### Action is Related to Strategic Plan:

Goal 2: To Contribute to the Long-Term Economic, Social and Environmental Health of the County.

## Administration:

Recommended by County Administrator:

3/29/2023 11:32:54 AM

Committee/Governing/Advisory Board Approval Date: FINANCE AND ADMINISTRATION: 4/4/2023



**230000001948**

**Grant Agreement**  
**Regarding the**  
**Michigan Agricultural Preservation Program**  
**Between the**  
**Michigan Department of Agriculture and Rural Development**  
**and**  
**County of Ottawa**  
**March 1, 2023 – September 30, 2025**

**Michigan Department of Agriculture and Rural Development  
Michigan Agricultural Preservation Program**

By authority granted under Act. No. 166 of the Public Acts of 2022, the Michigan Department of Agriculture and Rural Development, (hereinafter the "Grantor") hereby agrees to provide the County of Ottawa (hereinafter, the "Grantee") with grant assistance subject to the terms and conditions, and limitations as set forth herein.

The maximum amount of grant assistance hereby offered is \$267,899.00.

The grant shall be effective from March 1, 2023 through September 30, 2025.

If the project is not completed in the initial period, a grant extension may be considered by the Grantor. Approval of an extension is not guaranteed and is dependent on the Grantee's compliance with the enclosed Terms and Conditions. If the Grantee requires an extension, the Grantee should contact the Grant Administrator as soon as it is evident an extension is needed. Any request for extension must be made to the Grant Administrator in writing before the expiration of the grant.

Funds will be made available for this program in accordance with the attached Terms and Conditions.

This grant is valid contingent upon the availability of funds. If the Grantor's funds are reduced by the Legislature as part of a budget reduction or reduced for any other reason, this grant may be reduced or canceled.

This grant does not commit the State of Michigan or the Department of Agriculture and Rural Development to approve requests for additional funds not contained in this grant.

Grantee accepts the grant and agrees that the funds made available through the grant will be used only as set forth herein.

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Joe Moss, Chairperson  
County of Ottawa

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James Johnson, Director  
Environmental Stewardship Division

Michigan Department of Agriculture and Rural Development  
Grant Agreement

**TITLE:** Michigan Agricultural Preservation Program

**GRANTEE/ADDRESS:** Joe Moss  
County of Ottawa  
12220 Fillmore St., Room 260  
West Olive, Michigan 49460  
Phone: 616-738-4852  
E-mail: jlamer@miottawa.org

**GRANT ADMINISTRATOR/  
ADDRESS:** Elizabeth Brost  
Michigan Department of Agriculture  
and Rural Development  
Environmental Stewardship Division  
P.O. Box 30017  
Lansing, Michigan 48909  
Phone: 517-243-7949  
E-mail: broste@michigan.gov

**TOTAL AUTHORIZED  
BUDGET:** \$267,899.00

**GRANT NUMBER:** 230000001948



## **I. GENERAL TERMS AND CONDITIONS**

### **A. Record Retention**

Grantee shall retain all financial reports, supporting documents and statistical records for a period of three years after the close of the grant. Grantee shall also require all subcontractors retained for the performance of this grant to retain all financial reports, supporting documents and statistical records for a period of three years after the close of the grant. The retention period starts from the date of receipt of the Final Report by the Grant Administrator. Examples of documents to be retained might include but are not limited to: original and/or electronic invoices, billings, packing slips, reports, checking account statements, accounts payable records, contracts and sub-contracts.

### **B. Procurement**

The Grantee agrees that all procurement transactions involving the use of funds from this grant shall be conducted in a manner that provides maximum open and free competition.

### **C. Grant Changes**

The Grantee must obtain prior written approval for program changes from the Grant Administrator. Grant changes include:

1. Changes in substance in the program activities.
2. Additions or deletions in the project work plan or location.
3. Any single or cumulative change in the budget of 20% or more of the grant amount.

### **D. Regulation Compliance**

The Grantee and Grantee's contractors and subcontractors are responsible for compliance with all federal and state laws and municipal ordinances and regulations that in any manner affect the work or performance of this grant and shall at all times carefully observe and comply with all rules, ordinances and regulations.

### **E. Non-Discrimination Clause**

In the performance of this grant, the Grantee agrees not to discriminate against any employee or applicant for employment, with respect to their hire, tenure, terms, conditions or privileges of employment, or any matter directly or indirectly related to employment, because of race, color, religion, national origin, ancestry, age, sex, height, weight, marital status, physical or mental disability unrelated to the individual's ability to perform the duties of the particular job or position. The Grantee further agrees that every subcontract entered into for the performance of this Grant Agreement will contain a provision requiring non-discrimination in employment, as herein specified, that is binding upon each subcontractor. This covenant is required pursuant to the Elliot Larsen Civil Rights Act, 1976 PA 453, as amended, MCL 37.2101 *et seq.*, and the Persons with Disabilities Civil Rights Act, 1976 PA 220, as amended, MCL 37.1101, *et seq.* Any breach of this



covenant may be regarded as default under Section J and grounds for cancelling the Grant Agreement.

**F. Unfair Labor Practices**

Pursuant to Act No. 278 of the Public Acts of 1980, as amended, MCL 423.321 *et seq.*, the State of Michigan (the State) shall not award a contract or subcontract to an employer whose name appears in the current register of employers failing to correct an unfair labor practice compiled pursuant to MCL 423.322.

Grantee shall not enter into a contract for the performance of this grant with a subcontractor, manufacturer, or supplier whose name appears in this register. Pursuant to MCL 423.324, the Grantor may void this Agreement if, subsequent to entering this Agreement, the name of the Grantor or the name of any of Grantor's subcontractors, manufacturers or suppliers appears in the register.

**G. Liability Insurance**

The Grantee shall provide and maintain insurance in an amount sufficient to protect from claims that may arise out of or result from the Grantee's operations under this grant, or for anyone whose acts they are legally liable.

**H. Indemnification**

Each party to this Grant Agreement must seek its own legal representation and bear its own costs in any litigation that may arise from performance of this grant. It is specifically understood and agreed that neither party will indemnify the other party in such litigation and that each party shall be responsible for any judgments entered against it.

**I. Conflict of Interest**

No member of the legislative, judicial, or executive branch of state or federal governments or any local unit of government official shall personally benefit from this Grant Agreement. No member of the Grantee's Board of Directors, its employees, partner agencies or their families shall have any personal benefit from this Grant Agreement except as follows: Commissioners of county boards, township board members and volunteer members of a local Agricultural Preservation Boards or their family members may be considered for a grant from the Michigan Agriculture Preservation Fund if;

1. The local elected board member or volunteer board review member recuses themselves from all parts in the review and scoring of applications by the local government program for parcels they or other family members own, and;
2. The Michigan Agricultural Preservation Fund Board has reviewed a request from the elected board or local preservation program and has approved the elected board member or volunteer or family member for the grant.

NOTE: If federal funds are used, their conflict of interest policy will supersede Agricultural Preservation Fund Board policy.



**J. Cancellation**

This Grant Agreement may be canceled by 30 day written notice by either party. If canceled, Grantee must provide a Final Report and invoice within 30 days of cancellation.

Cancellation or reduction of the grant by the Grantor may be for default by the Grantee, lack of further need for the service at the location named in the contract, or conviction of criminal offense(s) as set forth below.

Default is defined as the failure of the Grantee to fulfill the obligations of the Grant Agreement. In case of default by the Grantee, the Grantor may cancel the Grant Agreement immediately and all unused grant funds must be returned by the Grantee immediately. All disallowed costs and overpayments shall also be returned by the Grantee within 30 days of cancellation.

In the event the Grantor no longer needs the service specified in the grant due to department changes, changes in laws, rules or regulations, relocation of offices, or no longer has appropriations to fund the grant, the Grantor may cancel or reduce the grant by giving the Grantee written notice of such cancellation or reduction 30 days prior to the date of cancellation or reduction. All costs incurred by the Grantee between the grant cancellation or reduction notice and the cancellation or reduction date, with the exception of previously budgeted personnel costs and non-cancelable obligations, must be approved by the Grant Administrator prior to their incurrence. No costs shall be allowed after the grant has been cancelled.

The Grantor may immediately cancel the grant without further liability to the State, its departments, agencies and employees if the Grantee, an officer of the Grantee, or an owner of the Grantee is convicted of a criminal offense incident to the application for or performance of a State, public, or private contract or subcontract; or convicted of a criminal offense including but not limited to any of the following: embezzlement; theft; forgery; bribery; falsification or destruction of records; receiving stolen property; attempting to influence a public employee to breach the ethical conduct standards for State employees; violation of a state or federal antitrust statute; or any other criminal offense which in the sole discretion of the Grantor, reflects on the Grantee's business integrity.

**K. Electronic Funds Transfer**

In accordance with Act No. 207 of the Public Acts of 2004, payments under this Grant Agreement must be processed by electronic funds transfer (EFT). Grantees are required to register to receive payments by EFT at the SIGMA website <https://sigma.michigan.gov/webapp/PRDVSS2X1/AltSelfService>.

**L. Freedom of Information**

This is a grant from public funds and records associated with it are subject to disclosure under Michigan's Freedom of Information Act.



## II. SPECIAL TERMS AND CONDITIONS

### A. Statement of Purpose

The purpose of this grant program is to assist local units of government with purchasing development rights on agricultural land through the recording of a permanent conservation easement.

### B. Statement of Work

The Grantee shall purchase an agricultural conservation easement on the property listed below. The Grantor and/or the Grantee reserve the right to alter the legal description due to prices paid for the development rights, the ability to obtain a good and clean title, and any other unforeseen circumstances. Additional parcels may not be added to this list.

Property	Size	Location
Jongerkrijg	92.55 acres	<p>Parcel A #70-17-02-200-001 and Parcel B #70-17-02-200-002</p> <p>PARCEL "A" DESCRIPTION: Part of the Northeast 1/4 of Section 2, Town 5 North, Range 14 West, Zeeland Township, Ottawa County, Michigan, described as: Commencing at the Northeast corner of said Section; thence N88°49'14"W 1324.31 feet along the North line of said Section to the Point of Beginning; thence continuing N88°49'14"W 1324.31 feet along said North line to the North 1/4 corner of said Section; thence S00°55'15"W 1763.92 feet along the North-South 1/4 line of said Section; thence S87°44'58"E 1323.90 feet along the South line of the Northwest 1/4 of the Northeast 1/4 of said Section; thence N00°56'42"E 1788.67 feet along the West line of the East 1/2 of the Northeast 1/4 of said Section to the Point of Beginning. Contains 53.99 acres, more or less. Subject to easements, restrictions, and rights-of-way of record. Also subject to highway right-of-way for New Holland Street, over the most Northerly 33.00 feet thereof.</p> <p>PARCEL "B" DESCRIPTION: Part of the Northeast 1/4 of Section 2, Town 5 North, Range 14 West, Zeeland Township, Ottawa County, Michigan, described as: Commencing at the Northeast corner of said Section; thence N88°49'14"W 701.63 feet along the North line of said Section to the Point of Beginning; thence continuing N88°49'14"W 622.68 feet along said North line; thence S00°56'42"W 2893 feet, more or less, along the West line of the East 1/2 of the Northeast 1/4</p>



		of said Section to the centerline of the Black River Drain; thence Northeasterly along said centerline to a line bearing S00°52'44"W from the Point of Beginning; thence N00°52'44"E 2667 feet, more or less, to the Point of Beginning. Contains 39.7 acres, more or less. Subject to easements, restrictions, and rights-of-way of record. Also subject to highway right-of-way for New Holland Street, over the most Northerly 33.00 feet thereof.
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The Grantee shall:

1. Perform necessary legal and administrative actions to ensure proper acquisition and recordation of a valid agricultural conservation easement for the development rights purchased from the property description listed above.
  - a. Operate and manage each conservation easement in accordance with the Grantee's program, this agreement, and Part 362 of the Natural Resources and Environmental Protection Act, 1994 PA 451 as amended.
  - b. Prohibit all non-agricultural uses of the encumbered properties, except for recreational uses such as hiking, hunting, fishing, boating, and horseback riding that will not conflict with the purpose of the easement.
  - c. Prepare a baseline report documenting the conditions of the property at the time of easement. The baseline report shall be recorded as an exhibit within the conservation easement at the local Register of Deeds.
2. Ensure the conservation easement acquired under this agreement:
  - a. Runs with the lands in perpetuity.
  - b. Prevents the land from being converted to nonagricultural uses.
  - c. Provides for the administration, management, and enforcement of the easement by the Grantee.
  - d. Includes the following language under "Contingent Right in the State of Michigan" provision:

*"In the event that the County of Ottawa fails to enforce any of the terms of this easement [or other interests in land], as determined in the sole discretion of the Director of the Michigan Department of Agriculture and Rural Development, the said Director of the Michigan Department of Agriculture and Rural Development and his or her successors and assignees shall have the right to enforce the terms of the easement through any and all authorities available under federal or state law. In the event that the (Grantee merge field) attempts to terminate, transfer, or otherwise divest itself of any rights, title, or interests of this*



*easement [or other interests in land] or extinguish the conservation easement without the prior consent of the Director of the Michigan Department of Agriculture and Rural Development and payment of consideration to the State of Michigan, then, at the option of such Director, all right, title, and interest in this easement [or other interests in land] shall become vested in the State of Michigan.”*

- e. Include signature of a responsible State of Michigan official on the conservation easement, accepting the State of Michigan's property interest in the easement.
- 3. Pay all costs of conservation easement acquisition.
    - a. Use all funds for the acquisition of development rights from approved property.
    - b. Funds may not be used for closing or related administrative costs incurred in acquiring the conservation easement.
    - c. Ensure the consideration paid to the landowner for the conveyance of the conservation easement is no more than fair market value of the land conveyed.
    - d. The Grantee will be reimbursed not more than 75 percent of the value of the conservation easement acquired.
  - 4. The Grantee and the Grantor shall co-hold the title to any conservation easement. Monitoring and enforcement of the easement will remain the responsibility of the Grantee.
  - 5. Ensure the title to the property or interests therein shall be unencumbered or, if encumbered by outstanding or reserved interests, ensure any outstanding interest are subordinated to the conservation easement.
  - 6. Assure proper title evidence is secured and the title of the interest acquired by the State of Michigan is insured to the amount of the Michigan Agriculture Preservation Fund price paid for the State of Michigan interest, and named on the title policy.
  - 7. Ensure that American Land Title Association (ALTA) title insurance will be issued for the acquisition and the title insurance company is approved by the State Insurance Commissioner. In the event of a failure of title, the Grantee will reimburse the Grantor for the amount paid.
  - 8. Monitor the property under easement on an annual basis to ensure that the conservation easement is being implemented according to the easement provisions. Monitoring shall occur each year starting the year after the easement is recorded with local register of deeds.



**C. Budget**

This is a deliverable based grant funded by state restricted revenue from the Michigan Agricultural Preservation Fund.

The maximum amount available is \$267,899.00.

The Grantee or designated escrow agent must disburse a minimum 25 percent of the payment, representing the easement purchase price, to the landowner at the time of closing. Landowner donation of a portion of the value of the development rights may be considered as part of the entity's matching offer.

**D. Payment Schedule**

Payment will be made prior to the closing date on the conservation easement, and upon receipt of required documents listed in Reporting F.1.

**E. Audit**

The project will be subject to audit by the State who may review the adequacy of the financial management/reporting system during, or at any time subsequent to, the award.

**F. Reporting**

All documents shall be submitted to [MDA-ESD-Grants@michigan.gov](mailto:MDA-ESD-Grants@michigan.gov).

1. Thirty days before the closing date, the Grantee will submit:
  - a. Final draft conservation easement for signature.
  - b. Letter from the title company indicating the closing date, commitment, and estimated closing costs. The State of Michigan's share of the cost of the development rights should be indicated in the letter.
  - c. Copy of the appraisal documenting the value of the development rights.
2. Thirty days after the closing date, the Grantee will submit:
  - a. Title policy.
  - b. Recorded easement with baseline report recorded as exhibit.

# Action Request

Electronic Submission – Contract # 1894



**Committee: BOARD OF COMMISSIONERS**

**Meeting Date: 4/11/2023**

**Vendor/3<sup>rd</sup> Party: USDA-NRCS**

**Requesting Department: DEPARTMENT OF STRATEGIC IMPACT**

**Submitted By: BECKY HUTTENG**

**Agenda Item: PARCEL COST-SHARE CONTRACT WITH USDA-NRCS**

## Suggested Motion:

To approve and forward to the Board of Commissioners a parcel cost-share contract with USDA-NRCS to secure federal Farm Bill funding for an agricultural easement

## Summary of Request:

The Agricultural Conservation Easement Program – Agricultural Land Easements (ACEP-ALE) is a competitive Farm Bill grant program that provides up to 50% of the appraised value of development rights to farmland for the purpose of creating agricultural conservation easements. It is one of several ways the County Ag Preservation Board secures the funding to protect farmland. In June of 2020, a five-year ACEP-ALE Program Agreement was executed so that the County had the opportunity to compete annually for these funds administered by the Natural Resource Conservation Service (NRCS).

Each year, the County Ag Preservation Board scores and ranks all applicant properties, selects a property for preservation, and applies for funding assistance. Once funding is awarded, staff then works through the many steps required to create the easement. The first step toward closing with an ACEP-ALE funded project is executing a parcel cost-share contract. The attached parcel cost-share contract will secure \$133,280 toward the purchase of the development rights to Tom Holstege's 38.1 acre property in Zeeland Township. A purchase agreement was executed for the development rights to this property on 11/24/2021. An application for funding from ACEP-ALE was submitted on 11/2/2022.

The County Administrator's signature was requested and obtained on a previous version of this document two weeks ago, as we have done in years past, however the signature of the County Administrator will no longer suffice per the recent policy guidance received from the State NRCS office. As such, we are now requesting Board Chair's signature.

Consistent with all other agricultural conservation easements owned by the County, no County funds, other than those used to pay for staff time, will be used to create this easement.

## Financial Information:

Total Cost: \$133,280.00

General Fund Cost: \$0.00

Included in Budget: Yes

If not included in Budget, recommended funding source:

## Action is Related to an Activity Which Is: Non-Mandated

## Action is Related to Strategic Plan:

Goal 2: To Contribute to the Long-Term Economic, Social and Environmental Health of the County.

## Administration:

Recommended by County Administrator:

3/31/2023 7:25:51 AM

Committee/Governing/Advisory Board Approval Date: FINANCE AND ADMINISTRATION: 4/4/2023



**Agricultural Conservation Easement Program –  
Agricultural Land Easement (ACEP-ALE)  
PARCEL COST-SHARE CONTRACT**

<b>Lead ELIGIBLE ENTITY (Participant):</b> OTTAWA COUNTY	<b>ACEP-ALE Program Agreement Number:</b> 545D21211VY
<b>State:</b> MI	<b>Parcel Contract Number:</b> 545D21230E2
This parcel contract is effective on the date signed by the Natural Resources Conservation Service (NRCS) obligating official and extends through <b>March 31, 2026</b> , or to March 31 of a subsequent fiscal year in accordance with the terms of the above-reference ACEP-ALE program agreement and as agreed to by all parties through the execution of a valid modification to this parcel contract as described herein.	

- The undersigned eligible entities (participants) enter into this ACEP-ALE Parcel Cost-Share Contract (Parcel Contract) with the Natural Resources Conservation Service (NRCS) to acquire an agricultural land easement, as set forth in the above-referenced ACEP-ALE Program Agreement on the Parcel identified in the documents that comprise this Parcel Contract, including the proposed Parcel boundary map. The term "Parties" as used herein refers collectively to NRCS and the undersigned participants.
- This Parcel Contract is comprised of this Form NRCS-CPA-1265, "ACEP-ALE Parcel Cost-Share Contract," and the Form NRCS-CPA-1265-Appendix and the Form NRCS-CPA-1266, "Schedule of Acquisition for Easements," which are hereby fully incorporated into this document and are binding upon the participants. The Form NRCS-CPA-1266 may be modified through the execution of Form NRCS-CPA-1267, "Modification of the Schedule of Acquisition for Easements," by both NRCS and the participant and becomes a part of the Parcel Contract when the parties have agreed to and signed Form NRCS-CPA-1267.
- NRCS issuance of payment of the Federal share to the participants in the amount identified on Form NRCS-CPA-1266, or approved modifications thereto on Form NRCS-CPA-1267, will be based on a determination by NRCS that the participants have satisfied the terms and conditions of this Parcel Contract and above-referenced Program Agreement.
- The participants agree to—
  - Identify on this Form NRCS-CPA-1265, all eligible entities (participants) under this Parcel Contract, and to identify one of the listed eligible entities as a "Lead Eligible Entity" to serve as the primary point of contact to NRCS for the purposes of administering this Parcel Contract and whose signature is required on all forms associated with this Parcel Contract.
  - Identify on this Form NRCS-CPA-1265, the other eligible entities (participants) whose signatures are required on the Form NRCS-CPA-1266, and any associated modification thereto on Form NRCS-CPA-1267, and the on the submission of Form NRCS-CPA-1268, "Conservation Activity Approval and Payment Application for Acquisition of Easements," to request payment of the Federal share associated with this Parcel Contract.
  - Obtain all required signatures on the Parcel Contract documents as identified on this Form NRCS-CPA-1265 and Form NRCS-CPA-1265-Appendix.
  - Comply with the terms and conditions of this Parcel Contract and the above-referenced ACEP-ALE Program Agreement, including providing to NRCS all required items identified therein.
- PARCEL CONTRACT PARTICIPANTS**  
*(May only be an Eligible Entity that is Party to the ACEP-ALE Program Agreement to which this Parcel Contract is associated; Payment Shares identified below must total 100 percent)*

**A) Lead ELIGIBLE ENTITY (Participant)**

<b>Lead Eligible Entity Name</b> OTTAWA COUNTY	<b>TAX ID</b> *****4883	
<b>Eligible Entity Address, Telephone, e-mail</b> 12220 FILLMORE ST WEST OLIVE MI 49460 (616) 846-8240 none	<b>DUNS</b> EZE8NUD6HSQ7	
	<b>Payment Shares</b> (enter percent)	100.00 %
<b>Signature of Authorized Representative</b>		<b>Date</b>



**ACEP-ALE PARCEL COST-SHARE CONTRACT**

**B) Additional ELIGIBLE ENTITIES (Participants)**  
*(Attach additional pages as needed)*

**6. NRCS APPROVING OFFICIAL**

<b>NRCS State Conservationist Signature</b> 	<b>Date:</b>
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## ACEP-ALE PARCEL COST-SHARE CONTRACT

### PRIVACY ACT

The following statements are made in accordance with the Privacy Act of 1974 (5 U.S.C. 522a). Furnishing this information is voluntary; however, failure to furnish correct, complete information will result in the withholding or withdrawal of such technical or financial assistance. The information may be furnished to other USDA agencies, the Internal Revenue Service, the Department of Justice, or other State or Federal law enforcement agencies, or in response to orders of a court, magistrate, or administrative tribunal.

This information collection is exempted from the Paperwork Reduction Act under 16 U.S.C. 3801 note and 16 U.S.C. 3846.

### NON-DISCRIMINATION STATEMENT

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov).  
USDA is an equal opportunity provider, employer, and lender.

**U.S. Department of Agriculture  
Natural Resources Conservation Service (NRCS)  
On behalf of the  
Commodity Credit Corporation (CCC)**

**Agricultural Conservation Easement Program –  
Agricultural Land Easements (ACEP-ALE)**

**Appendix to Form NRCS-CPA-1265  
ACEP-ALE Parcel Cost-Share Contract**

Pursuant to the terms of ACEP-ALE PROGRAM AGREEMENT 545D21211VY the terms of which are incorporated by reference into this ACEP-ALE Parcel Cost-Share Contract (Parcel Contract), the Commodity Credit Corporation (CCC) by and through the Natural Resources Conservation Service (NRCS) and OTTAWA COUNTY (hereinafter, whether singular or plural, **ENTITY**) enter this Parcel Contract to provide funds for the acquisition of an agricultural land easement by **ENTITY** on the NRCS-approved Parcel (Parcel) identified on Form NRCS-CPA-1266, "Schedule of Acquisition for Easements," or any modification thereto on Form NRCS-CPA-1267, "Modifications of the Schedule of Acquisition for Easements." Each eligible entity identified on Form NRCS-CPA-1265, "ACEP-ALE Parcel Cost-Share Contract," and in this appendix, must be identified as an **ENTITY** in the PROGRAM AGREEMENT, must be signatory to both the PROGRAM AGREEMENT and this Parcel Contract, must be a holder of the agricultural land easement deed, and is considered a participant in ACEP-ALE.

## **1. DEFINITIONS**

The following definitions are applicable to the Parcel Contract and the associated PROGRAM AGREEMENT. All other words and phrases, unless the context of subject matter otherwise requires, shall have the meanings assigned to them in the PROGRAM AGREEMENT or the regulations governing ACEP at 7 CFR Section 1468.3.

1. **Participant.**—Is defined as an eligible entity who has entered into this Parcel Contract and is party to and responsible for implementing the terms and conditions of such Parcel Contract and associated PROGRAM AGREEMENT and who may receive payment of the ACEP-ALE cost-share assistance funds provided by NRCS as the Federal share.
2. **Lead Eligible Entity.**—As designated on the Form NRCS-CPA-1265, is one of the above-listed eligible entities who will serve as the primary point of contact to NRCS for the administration of this Parcel Contract; the lead eligible entity may serve as the primary signatory for executing specific documents associated with this Parcel Contract in accordance with designations made on the Form NRCS-CPA-1265.
3. **Co-holder.**—Is a legal entity that is identified in and signatory to the PROGRAM AGREEMENT and this Parcel Contract and will be identified as a co-holder (grantee) on the individual conservation easement deed to be held by **ENTITY** on the Parcel identified in this Parcel Contract.
4. **Third-party Right Holder.**—Is a legal entity identified in this Parcel Contract and that will be identified as a holder of a third-party right or other interest (not a grantee) on the individual conservation easement deed to be held by **ENTITY** on the Parcel identified in this Parcel Contract.
5. **Landowner.**—Is a person, legal entity, or Indian Tribe, having current legal ownership of eligible land and those who may be buying eligible land under a purchase agreement and as further specified in 7 CFR Section 1468.3.

## 2. PROGRAM ELIGIBILITY REQUIREMENTS

- A. NRCS is responsible to complete eligibility determinations for the land, landowner, and **ENTITY**. To remain in compliance with the terms of this Parcel Contract, **ENTITY** must provide NRCS sufficient and timely access, information, and documentation to complete these determinations.
- B. **ENTITY** acknowledges that NRCS requires all current landowners of record, including required members of landowner-legal entities to:
  - i. Complete and file Form AD-1026, "Highly Erodible Land Conservation (HELC) and Wetland Conservation (WC) Certification," or any successor form, and meet the requirements set forth therein, in accordance with title XII of the Food Security Act of 1985, as amended.
  - ii. Meet the requirements of, complete, and file Form CCC-941, "Average Adjusted Gross Income (AGI) Certification and Consent to Disclosure of Tax Information," or any successor form.
  - iii. Complete and file Form CCC-901, "Member's Information," or its equivalent, if the landowner is a business classified as a legal entity or joint operation by USDA under 7 CFR Part 1400.
  - iv. Maintain updated information with the Farm Service Agency as provided in 7 CFR Part 1400.
- C. **ENTITY** and co-holders identified in this Parcel Contract, must maintain current registration in the Dun and Bradstreet Data Universal Numbering System (DUNS) and meet the System for Award Management (SAM) registration requirements or successor registry for the duration of this Parcel Contract.

## 3. ACEP-ALE PARCEL COST-SHARE CONTRACT

- A. The term "Parcel Contract," as used in this appendix, means the program documents, including Form NRCS-CPA-1265, this NRCS-CPA-1265-Appendix, the associated Form NRCS-CPA-1266, and as applicable any Form NRCS-CPA-1267. Such Parcel Contract sets forth the terms and conditions additional to the associated PROGRAM AGREEMENT for the acquisition of an agricultural land easement on an individual Parcel and receipt of ACEP-ALE cost-share assistance for such acquisition.
- B. Execution of the Parcel Contract represents agreement by **ENTITY** to acquire an agricultural land easement on the identified Parcel or an agreed-to substitute Parcel under the terms specified in this Parcel Contract and the associated PROGRAM AGREEMENT.
- C. This Parcel Contract must be executed by an authorized representative of **ENTITY**, NRCS, and all identified co-holders.

## 4. AGREEMENT

**ENTITY** agrees to—

- 1. Comply with all terms and conditions, complete all activities, and submit all required documents to NRCS in accordance with the timelines outlined in this Parcel Contract and the associated PROGRAM AGREEMENT.
- 2. Provide NRCS the information necessary to complete the Form NRCS-CPA-1266 and as applicable, any modifications or changes thereto, on the Form NRCS-CPA-1267.
- 3. Notify NRCS as soon as possible, generally within 60 days, of any changes in landownership, provide NRCS the most current evidence of ownership documentation, and execute a modification on Form NRCS-CPA-1267 as needed to reflect the updated current ownership.
- 4. Share responsibility for ensuring the information on Form NRCS-CPA-1266 and modifications thereto on Form NRCS-CPA-1267 is accurate and complete. NRCS may be prohibited from



providing ACEP-ALE cost-share assistance if it is determined that the Parcel Contract information is not accurately reflected at the time of Parcel Contract execution and changes necessary to reflect the correct information are outside of the scope of the original Parcel Contract.

5. Not undertake any action on the Parcel which tends to defeat the purposes of this Parcel Contract, as determined by NRCS.
6. Allow NRCS representative or their agent access to the land under Parcel Contract for the purposes of conducting onsite visits needed to determine eligibility, conduct pre-acquisition due diligence activities, or complete any required planning activities.
7. Supply records and information, as required by NRCS, to determine compliance with the Parcel Contract and requirements of the program within 30 days of request.
8. Designate on Form NRCS-CPA-1266, or modification thereto on Form NRCS-CPA-1267, based on the status of the eligible entities that are party to this individual Parcel Contract, whether **ENTITY** will acquire the agricultural land easement subject to the "noncertified eligible entity" provisions or "certified eligible entity" provisions set forth in the PROGRAM AGREEMENT and this Parcel Contract. **ENTITY** may only elect to operate under the certified eligible entity provisions, if an eligible entity that is party to this Parcel Contract and the associated PROGRAM AGREEMENT has been certified by NRCS based on the certification requirements in 7 CFR 1468.26.
9. The agricultural land easement deed for the Parcel identified in this Parcel Contract must satisfy the requirements as described in section VI(A)(5), and the applicable paragraph VI(A)(6) for noncertified eligible entities or VI(A)(7) for certified eligible entities. **ENTITY** must identify the selected option to be used to address such deed requirements on Form NRCS-CPA-1266, or modification thereto using Form NRCS-CPA-1267, and:
  - a. For noncertified eligible entities, the agricultural land easement deed must contain the "Minimum Terms for the Protection of Agricultural Use," (ALE minimum deed terms) and based on the option selected to address this requirement **ENTITY** must attach as an exhibit to this Parcel Contract either—
    - "Attach" Option Selected.—The version of the "ALE Minimum Deed Terms Addendum" that will be attached to the conservation easement deed,
    - "Incorporate" Option Selected.—The draft, unexecuted, NRCS NHQ-approved conservation easement deed with the ALE minimum deed terms incorporated, or
    - "Template" Option Selected.—The draft, unexecuted, NRCS NHQ-approved template deed that will be used for the Parcel.
  - b. For certified eligible entities, **ENTITY** may select the "Certified Eligible Entity Deed" option or may, with prior-NRCS approval only, select the "Other" option. A copy of the final conservation easement deed must be submitted to NRCS with the payment request package and as identified in the PROGRAM AGREEMENT.

## 5. AGRICULTURAL LAND EASEMENT PLAN

- A. **ENTITY** acknowledges that if the Parcel contains highly erodible cropland, a highly erodible land (HEL) conservation plan that meets the requirements of 7 CFR Part 12 must be developed by NRCS or an NRCS-certified planner, approved by NRCS prior to closing, and provided to **ENTITY** and landowner. The HEL conservation plan must be identified on Form NRCS-CPA-1266, or modification thereto on Form NRCS-CPA-1267 and may comprise the entirety of the agricultural land easement plan.
- B. If **ENTITY** has otherwise agreed to develop and maintain an agricultural land easement plan as described in the PROGRAM AGREEMENT and identified on the Form NRCS-CPA-1266, or modification thereto on Form NRCS-CPA-1267, **ENTITY** must ensure that the agricultural land easement plan is completed and signed by the **ENTITY** and landowner prior to closing.



- C. The agricultural land easement is not required to be subject to an agricultural land easement plan, however **ENTITY** must ensure that for agricultural land easement plans developed as agreed-to or required, that the agricultural land easement deed includes provisions related to such plans as set forth in the PROGRAM AGREEMENT.

## 6. PAYMENTS

- A. Based on a determination by NRCS that **ENTITY** has satisfied the terms and conditions of this Parcel Contract and the associated PROGRAM AGREEMENT and provided the items identified therein, NRCS may provide the Federal share for the purchase of the agricultural land easement acquired by the **ENTITY**.
- B. **ENTITY** may request payment of the Federal share as reimbursement after closing or as an advance payment prior to closing of an agricultural land easement on the identified Parcel.
- C. To obtain reimbursement or an advance payment of the Federal share, **ENTITY** must submit a payment request package, which includes Form NRCS-CPA-1268, "Conservation Activity Approval and Payment Application for Easements," and the accompanying information and documentation required by the form and as identified in the PROGRAM AGREEMENT and this Parcel Contract.
- D. **ENTITY** may submit the payment request package—
  - 1. Sixty (60) days prior to the planned closing date when a payment is to be issued at closing (advance payment); or
  - 2. After the agricultural land easement has been recorded and the landowners have been paid (reimbursement).
- E. Payment of the Federal share for the purchase of an agricultural land easement on a Parcel owned by a legal entity, general partnership, or joint venture will be reduced by an amount commensurate with the direct or indirect ownership interest in the legal entity, general partnership, or joint venture of each person or legal entity determined to be subject to such reduction based on the average adjusted gross income provisions of 7 CFR Part 1400.
- F. Prior to disbursement of funds, the NRCS State Conservationist will verify that **ENTITY** has provided all documentation, certifications, and information required by the terms of this Parcel Contract and the associated PROGRAM AGREEMENT. NRCS will conduct an internal review of the payment request package in accordance with NRCS easement acquisition internal controls policy. The NRCS State office will submit a copy of the payment request package for national review and approval for all payments that require national-level review. For advance payments, complete payment request packages for national review must be submitted by NRCS at the State level to NRCS NHQ no less than 30 days before the planned closing date.
- G. NRCS will disburse payment following receipt of a fully complete and correct payment request package from **ENTITY** within 30 days if the Federal share for the individual easement is less than \$250,000 and within 60 days if the Federal share for the individual easement is \$250,000 or greater.
- H. If NRCS provides an advance payment, **ENTITY** must obtain a receipt for the Federal funds from the closing agent and provide it to NRCS prior to closing. **ENTITY** must ensure the closing agent does not hold the Federal funds in escrow for more than 30 calendar days. If closing does not occur within 30 calendar days of receipt of the advance payment, **ENTITY** must ensure the Federal funds and any interest earned on those funds while in escrow are returned to NRCS by the 31st calendar day unless otherwise mutually agreed to by the parties. **ENTITY** must ensure that the Federal funds are fully insured while held in escrow.
- I. All payments received as part of this Parcel Contract are reported to the United States Internal Revenue Service (IRS). For information related to tax liabilities, it is recommended that **ENTITY** consult with a tax professional as needed.
- J. Any **ENTITY** that will receive any share of a payment made for the implementation of this Parcel

Contract must be a signatory on the Parcel Contract and eligible for such payment. Payments will occur in accordance with the shares to which the parties have agreed as set forth on Form NRCS-CPA-1265 or in a fully executed modification on Form NRCS-CPA-1267, signed by all eligible entities. The Lead Eligible Entity on the Parcel Contract may sign the easement payment application, Form NRCS-CPA-1268, unless such signature authority is specifically not granted or assigned.

## **7. PROVISIONS RELATING TO TENANTS AND LANDLORDS**

No payment will be approved if NRCS determines that any of the following conditions exist:

1. The landowner or operator has tenants who have an interest in land with a lease that has not been properly terminated or modified, and would interfere with **ENTITY**'s ability to implement the terms of this Parcel Contract or associated PROGRAM AGREEMENT.
2. **ENTITY** or landowner has adopted any other scheme or device for the purpose of depriving any tenant of any benefits to which such tenant would otherwise be entitled. If any such conditions occur or are discovered after payments have been made, all or any part of the payments, as determined by NRCS, must be refunded according to paragraph 10(B) of this appendix, and no further payments will be made.

## **8. PARCEL CONTRACT MODIFICATION, CORRECTION, AND CANCELLATION**

- A. **ENTITY** and NRCS may modify this Parcel Contract by mutual agreement through the execution of a Form NRCS-CPA-1267 when—
  1. Both the **ENTITY** and the NRCS State Conservationist agree to the modification;
  2. NRCS had determined the modification is consistent with the purposes of the program; and
  3. **ENTITY** has provided all information needed for the modification and NRCS had completed all associated eligibility and programmatic determinations.
- B. All modifications must be approved in writing by the authorized NRCS official and **ENTITY**. The Lead Eligible Entity may approve modifications to the Parcel Contract on behalf of others signatory to the Parcel Contract unless such signature authority is specifically denied on the Form NRCS-CPA-1265.
- C. NRCS may unilaterally cancel this Parcel Contract when the easement acquisition would cause adverse impacts to significant cultural or environmental resources without mitigation action unless NRCS and **ENTITY** modify this Parcel Contract to address such impacts.
- D. NRCS reserves the right to correct all errors in entering data or the results of computations in this Parcel Contract. If **ENTITY** does not agree to such corrections, NRCS will terminate the Parcel Contract.

## **9. PARCEL CONTRACT TERMINATION**

- A. If **ENTITY** fails to carry out the terms and conditions of this Parcel Contract, NRCS may terminate this Parcel Contract. NRCS may require **ENTITY** to refund payments received under this Parcel Contract. Refunds will be subject to the provisions in paragraph 10(B) of this appendix.
- B. The NRCS may terminate this Parcel Contract, in whole or in part, without liability, if NRCS determines that continued operation of this Parcel Contract will result in the violation of a Federal statute or regulation, if NRCS determines that certain actions undermine the ability of the land to accomplish the purposes of ACEP-ALE, or if NRCS determines that termination would be in the public interest. In the event this Parcel Contract is terminated for any reason, the obligations of the parties will be as set forth in 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards."



- C. The Parcel Contract terminates upon dissolution of the **ENTITY**.
- D. NRCS may determine **ENTITY** is not in violation of this Parcel Contract for failure to comply with the Parcel Contract if the circumstances for failing to comply were beyond the control of the **ENTITY**, including a disaster or related condition, as determined by the NRCS.
- E. Upon death of a landowner, this Parcel Contract will be terminated with no penalty to the parties to this Parcel Contract unless the landowner, court of appropriate jurisdiction, or operation of State law, appointed an executor or other estate representative to act on the landowner's behalf and such executor or estate representative is determined eligible by NRCS and identified on the Form NRCS-CPS-1267 or an NRCS-approved substitute parcel is identified.
- F. Nothing in this Parcel Contract will be construed as to limit or condition any right acquired by the United States under any associated ACEP-ALE easement.

## 10. RECOVERY OF COST

- A. The parties agree that NRCS will incur costs in administering this Parcel Contract. The parties further agree that in the event **ENTITY** violates the terms of this Parcel Contract, **ENTITY** voluntarily terminates this Parcel Contract before any contractual payments have been made, or this Parcel Contract is terminated with cause by NRCS, the NRCS is entitled to be reimbursed for these costs.
- B. Collection of amounts due from **ENTITY** for contract violation, improper payment, or any other reason will follow procedures of 7 CFR Part 1403. NRCS will notify **ENTITY** and provide the reason for the collection and the amount owed. Unpaid debts accrue interest due to the NRCS beginning 30 days after the billing date at the current value of funds rate published in the Federal Register by the United States Department of Treasury.

## 11. PERIOD OF PERFORMANCE

Within the timeframes established by NRCS, the documents that comprise this Parcel Contract must be signed, as identified therein, by an authorized representative of each eligible entity that is party to this Parcel Contract, and this NRCS-CPA-1265-Appendix must be signed by an authorized representative of each identified co-holder. This Parcel Contract is effective when signed by **ENTITY** and then executed by an authorized representative of NRCS. The contract term begins on the date NRCS executes the Parcel Contract as indicated on the Form NRCS-CPA-1265. The period of performance must be indicated on the Form NRCS-CPA-1266 or any modification thereto, on the Form NRCS-CPA-1267. This Parcel Contract remains valid until such time as the Parcel Contract expiration date is reached unless otherwise cancelled or terminated by the parties to the Parcel Contract pursuant to the terms and conditions of this Parcel Contract or the associated PROGRAM AGREEMENT. In the event that a statute is enacted during the period of this Parcel Contract which would materially change the terms and conditions of this Parcel Contract, the NRCS may require **ENTITY** to either modify this Parcel Contract consistent with the provisions of such statute or agree to Parcel Contract termination.

## 12. GENERAL TERMS

- A. The regulations in 7 CFR Part 1468 for ACEP-ALE are incorporated, by reference, herein. In the event of a conflict between these regulations and the terms of this appendix, the provisions of the regulations will prevail.
- B. This Parcel Contract must be carried out in accordance with all applicable Federal statutes and regulations. Any ambiguities in this Parcel Contract and questions as to the validity of any of its specific provisions will be resolved in favor of NRCS so as to give maximum effect to the conservation purposes of this Parcel Contract.

- C. NRCS is administering this Parcel Contract on behalf of CCC. Therefore, where this Parcel Contract refers to "NRCS," NRCS is acting on CCC's behalf for the purposes of administering this Parcel Contract. When the term "**ENTITY**" is used in this Parcel Contract, it will be construed to mean all eligible entities identified in this Parcel Contract.
- D. This Parcel Contract is a financial assistance agreement, not a procurement contract. As such, it is not subject to 5 CFR Part 1315, the Prompt Payment Act, and is governed by the terms set forth herein.

**13. CERTIFICATION AND ASSURANCES REGARDING COMPLIANCE WITH PROVISIONS APPLICABLE TO FINANCIAL ASSISTANCE** (see generally 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards")

As a condition of this Parcel Contract entered into pursuant to the associated PROGRAM AGREEMENT, **ENTITY** certifies and assures that they are in compliance with and will comply in the course of this Parcel Contract and the associated PROGRAM AGREEMENT with all applicable laws, regulations, Executive orders, and other generally applicable requirements, including those set out in 2 CFR Part 200, applicable to nonprofit institutions, which are hereby incorporated into this Parcel Contract by reference, and such other regulatory and statutory provisions as are specifically set forth in the associated PROGRAM AGREEMENT and herein.

**14. RIGHTS TO APPEAL AND REQUEST EQUITABLE RELIEF**

- A. **ENTITY** may appeal an adverse decision under this Parcel Contract in accordance with the appeal procedures set forth in 7 CFR Part 11, Subpart A, and Part 614. Pending the resolution of an appeal, no payments will be made under this Parcel Contract. Before an **ENTITY** seeks judicial review, **ENTITY** must exhaust all appeal rights granted within these regulations.
- B. **ENTITY** may also request equitable relief, as provided under 7 U.S.C. Section 7996, and 7 CFR Part 635, with the requirements of that provision.

**15. DRUG-FREE WORKPLACE (2 CFR Part 182 and 2 CFR Part 421)**

By signing this Parcel Contract, **ENTITY** certifies that **ENTITY** will comply with the requirements of 2 CFR Part 182 and 2 CFR Part 421. If it is later determined that **ENTITY** knowingly rendered a false certification or otherwise violated the requirements of the Drug-Free Workplace Act, NRCS, in addition to any other remedies available to NRCS under this Parcel Contract or associated PROGRAM AGREEMENT or in general to the United States, may take action authorized under the Drug-Free Workplace Act.



The following ELIGIBLE ENTITIES and Co-Holders, by entering their signatures, acknowledge receipt of this Form NRCS-CPA-1265-Appendix and agree to its terms and conditions thereof.

*By signing this document, you acknowledge and agree that all the information provided is true and accurate on your behalf. Any false certifications made by signing this Appendix may subject the signatory to criminal and civil fraud statutes. You further acknowledge that you have read and accept all terms and conditions provided in this appendix.*

**ELIGIBLE ENTITY – SIGNATURE OF AUTHORIZED REPRESENTATIVE**

*(All signatory Eligible Entities must be party to the associated Program Agreement and must be identified on the Form NRCS-CPA-1266, "Schedule of Acquisition for Easements" and any subsequent Form NRCS-CPA-1267, "Modification of the Schedule of Acquisition for Easements," for this Parcel Contract)*



\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

**CO-HOLDERS – SIGNATURE OF AUTHORIZED REPRESENTATIVE**

*(All signatory Co-Holders must be signatory to the associated Program Agreement and must be identified on the Form NRCS-CPA-1266, "Schedule of Acquisition for Easements" form and any subsequent Form NRCS-CPA-1267, "Modification of the Schedule of Acquisition for Easements," for this Parcel Contract)*

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

**THIRD-PARTY RIGHT HOLDERS – SIGNATURE OF AUTHORIZED REPRESENTATIVE**

*(Optional, only required if ENTITY requires Third-Party Right Holders to Sign this appendix) (All signatory Third-Party Right holders may be identified on the associated Program Agreement and must be identified on the Form NRCS-CPA-1266, "Schedule of Acquisition for Easements" and any subsequent Form NRCS-CPA-1267, "Modification of the Schedule of Acquisition for Easements," for this Parcel Contract)*

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_

\_\_\_\_ Date \_\_\_\_\_



**PRIVACY ACT**

The following statements are made in accordance with the Privacy Act of 1974 (5 U.S.C. 522a). Furnishing this information is voluntary; however, failure to furnish correct, complete information will result in the withholding or withdrawal of such technical or financial assistance. The information may be furnished to other USDA agencies, the Internal Revenue Service, the Department of Justice, or other State or Federal law enforcement agencies, or in response to orders of a court, magistrate, or administrative tribunal.

This information collection is exempted from the Paperwork Reduction Act under 16 U.S.C. 3801 note and 16 U.S.C. 3846.

**NON-DISCRIMINATION STATEMENT**

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at [How to File a Program Discrimination Complaint](#) and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture, Office of the Assistant Secretary for Civil Rights, 1400 Independence Avenue, SW, Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) email: [program.intake@usda.gov](mailto:program.intake@usda.gov). USDA is an equal opportunity provider, employer, and lender.

**SCHEDULE OF ACQUISITION FOR EASEMENTS**

<b>Lead ELIGIBLE ENTITY (Participant)</b> OTTAWA COUNTY		<b>STATE</b> MI	<b>PARCEL CONTRACT EXPIRATION DATE</b> March 31, 2026
<b>ACEP-ALE PROGRAM AGREEMENT NUMBER</b> 545D21211VY		<b>RCPP 2014 FARM BILL AGREEMENT NUMBER</b> (Complete ONLY if Parcel Associated with RCPP Agreement)	
<b>Enrollment Type (Check One):</b>	<input checked="" type="checkbox"/> General ALE	<b>Transaction Type (Check One):</b>	<input checked="" type="checkbox"/> Standard Transaction
	<input type="checkbox"/> ALE – Grassland of Special Environmental Significance (GSS)		<input type="checkbox"/> Pre-closing Buy-Protect-Sell Transaction
			<input type="checkbox"/> Post-closing Buy-Protect-Sell Transaction
		<b>Designation of Program Agreement and Parcel Contract Provisions Based on Eligible Entity Status (Check One):</b>	<input checked="" type="checkbox"/> Non-Certified Eligible Entity Provisions
			<input type="checkbox"/> Certified Eligible Entity Provisions <sup>1/</sup>

**INSTRUCTION: COMPLETE EACH SECTION**

**SECTION 1: Parcel Contract and Location Information (A copy of the proposed Parcel boundary map must be attached to this Form NRCS-CPA-1266)**

<b>PARCEL CONTRACT NUMBER</b> 545D21230E2	<b>TOTAL EASEMENT ACRES</b> 37.1	<b>LAND UNITS OR LEGAL DESCRIPTION</b> Farm: 3805 Tract(s): 3393	<b>SERVICE CENTER AND COUNTY</b> GRAND HAVEN SERVICE CENTER, OTTAWA
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**SECTION 2: Conservation Easement Deed Language (Check one and follow applicable instructions)**

<input type="checkbox"/>	<b>Attach Option.</b> —ALE Minimum Deed Terms will be attached as an Addendum to the Conservation Easement Deed (The version of the ALE Minimum Deed Terms Addendum that will be attached to the conservation easement deed must be attached to this Form NRCS-CPA-1266).
<input checked="" type="checkbox"/>	<b>Incorporate Option.</b> Incorporate Option.—ALE Minimum Deed Terms will be incorporated into the Conservation Easement Deed (A copy of the unexecuted, NRCS NHQ-approved conservation easement deed must be attached to this Form NRCS-CPA-1266 or through a modification using Form NRCS-CPA-1267).
<input type="checkbox"/>	<b>Template Option.</b> Template Option.—ALE Minimum Deed Terms addressed in an NRCS NHQ-Approved Template Deed (A copy of the NRCS NHQ-approved template conservation easement deed must be attached to Form NRCS-CPA-1266 or through a modification using Form NRCS-CPA-1267).
<input type="checkbox"/>	<b>Certified Eligible Entities ONLY.</b> —Certified Eligible Entity Conservation Easement Deed (A copy of the final conservation easement deed must be submitted to NRCS in as part of the payment request package as identified on Form NRCS-CPA-1268, "Conservation Activity Approval and Payment Application for Easements").
<input type="checkbox"/>	<b>Other .</b> —Include Explanation (selection of this option requires prior NRCS approval).

**SECTION 3: Agricultural Land Easement Plan Components<sup>2/</sup> (Check all that apply)**

<input type="checkbox"/>	Highly Erodible Land (HEL) Conservation Plan
<input type="checkbox"/>	Comprehensive Agricultural Land Easement Plan
<input type="checkbox"/>	Grasslands Management Plan
<input type="checkbox"/>	Forest Management Plan
<input type="checkbox"/>	None

**SECTION 4: Easement Cost Information**

<b>A. Estimated Fair Market Value of Agricultural Land Easement</b>	\$272,000.00
<b>B. Requested Federal Share for the ALE</b> • General ALE: Federal Share cannot exceed 50% of Item A • ACEP-ALE-GSS: Federal Share cannot exceed 75% of Item A	\$133,280.00
<b>C. Total Estimated Non-Federal Share<sup>3/</sup> (The amount shown here is the total of—</b> • All entity cash contributions for payment of easement compensation to the landowner. • All landowner donations toward easement value. • Only the amounts of eligible procured costs that may be relied upon to meet the minimum non-Federal share requirements. • Only the amounts of Stewardship funds contributed by the eligible entity that may be relied upon to meet the minimum non-Federal share requirement, limited to 2% of item (A) above).	\$138,720.00

**SECTION 5: Eligible Entity (attach additional sheets as necessary)**

<b>A. Name of Eligible Entity</b> - List all Eligible Entities that are party to this Parcel Contract	<b>B. Role of Eligible Entity</b> - Independent - Dependent	<b>C. Certified Eligible Entity<sup>1/</sup></b> - Yes - No	<b>D. Payment Shares (Percentage)</b> -Enter percentage from Form NRCS-CPA-1265 -Total must equal 100%	<b>E. Distribution: Estimated Amount of Federal Share to be paid to Eligible Entity</b> - Federal share may only be paid to an Eligible Entity - Total must equal section 4, Item (B) above
OTTAWA COUNTY	Independent	No	100.00%	\$133,280.00
<b>Totals</b>			<b>100.00%</b>	<b>\$133,280.00</b>

**SECTION 6: Other Interest Holder Information** (attach additional sheets as necessary)

A. Name of Legal Entity - List all co-holders or third-party right holders that will be identified in the Conservation Easement Deed for this Parcel	B. Role of Legal Entity - Co-holder - Third-Party Right Holder
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**SECTION 7: Parcel Landowner Information** (attach additional sheets as necessary) (Only one landowner may be identified as the decisionmaker in column B below)

A. Landowner Name <sup>a</sup>	B. Decision Maker (Yes/No)	C. Ownership Share (%) of Parcel	D. Adjusted Gross Income (AGI) Waiver Approved <sup>b</sup> (Yes/No)	E. Commensurate Reduction (%) applied at payment <sup>c</sup>
THOMAS W HOLSTEGE	✓	100.00%	<input type="checkbox"/>	0.00%
<b>Total Ownership Shares (Must Equal 100%):</b>		<b>100.00%</b>		

**NOTES:**

<sup>a</sup> Acquisition of the agricultural land easement on the identified Parcel may occur in accordance with the certified eligible entity provisions of the above-referenced Program Agreement and this Parcel Contract only if at least one eligible entity identified in section 5 above has been certified by NRCS and if the designation to proceed subject to the certified eligible entity provisions has been made on this Form NRCS-CPA-1266.

<sup>b</sup> In accordance with the provisions of the above-referenced Program Agreement and this Parcel Contract, an eligible entity may elect to develop on its own, a comprehensive agricultural land easement plan, a grassland management plan, or a forest management plan, however, if the Parcel contains highly erodible cropland, the associated HEL conservation plan must be developed by NRCS or an NRCS-certified planner.

<sup>c</sup> The specific breakdown of the final amounts and sources that comprise the non-Federal share must be provided in the "Statement to Confirm Matching Funds," (Form NRCS-CPA-230, or successor form) submitted to NRCS.

<sup>d</sup> NRCS must be notified of any changes in landownership prior to closing in accordance with the terms of this Parcel Contract. If prior to closing, the parcel ownership is different than reflected on this document, the landowners must be eligible, as determined by NRCS and a Form NRCS-CPA-1267, "Modification of the Schedule of Acquisition for Easements," must be executed to reflect current ownership.

<sup>e</sup> Prior the execution of Form NRCS-CPA-1266, all landowners must be determined compliant with the AGI provisions as set forth in 7 CFR Part 1400, and such determination remains in effect for the duration of the Parcel Contract unless a change is made that affects the existing AGI determination, including the applicability of any AGI waivers granted by NRCS. Before Form NRCS-CPA-1267 may be executed to modify the Parcel Contract to reflect such changes, the landowners must be determined compliant with the AGI provisions.

<sup>f</sup> NRCS must determine whether payment of the Federal share must be commensurately reduced in accordance with 7 CFR Part 1400 and as described in Form NRCS-CPA-1265-Appendix. The amount shown is the anticipated percent by which payment of the total Federal Share will be reduced. The amount of the actual payment of the Federal share provided by NRCS will reflect the final commensurate reduction determinations made prior to issuing such payment.

**Certification of Participants**

Lead Eligible Entity – Authorized Representative Signature	Date
	

**Signature of NRCS Approving Official**

NRCS State Conservationist Signature	Date



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# Action Request



<b>Committee:</b>	Board of Commissioners	<input type="checkbox"/>
<b>Meeting Date:</b>	04/11/2023	
<b>Requesting Department:</b>	Community Mental Health	
<b>Submitted By:</b>	Marcie Ver Beek	
<b>Agenda Item:</b>	Community Mental Health Personnel Requests	

## Suggested Motion:

To approve the request from Community Mental Health to add one Mental Health Clinician - Diversion Liaison (Group T, pay grade 10), one Recovery Coach (Group T, pay grade 2), and one Mental Health Specialist - Community Support (Group T, pay grade 8) at a cost of \$172,358 for Fiscal Year 2023 to be funded by the Boundary Spanners Grant.

## Summary of Request:

Ottawa County has a population of approximately 296,000 and is the fastest growing county in the State of Michigan. Annually, Community Mental Health of Ottawa County (CMHOC) serves nearly 4,600 individuals with mental illness, intellectual/developmental disabilities, and/or substance use disorders. The ratio of mental health providers to the Ottawa County population is 1:530 compared to the state-wide average of 1:330.

Jail populations in Michigan have nearly tripled over 40 years, despite a falling crime rate. A notable percentage of individuals jailed have a history of mental illness (44%). These factors lead to a dramatically increased risk of suicide or overdose death in the days following release. They also increase the likelihood of crisis while in the community and further justice involvement for this population. Research shows that even short periods of jail incarceration can increase future criminal behavior in addition to far-reaching impacts on a person's employment, housing, and dependent children. Based on this data and the needs of the community, CMHOC is seeking to develop a Deflection, Diversion, and Re-entry Team to aid in advocacy, coordination and support of justice-involved and at-risk individuals.

Individuals with behavioral health conditions experience unique challenges and disadvantages as they interact with the criminal, legal, and juvenile justice system. These individuals may be prime candidates for diversion programs that would direct them to treatment and services rather than jail stays, court proceedings, repeated police interactions or juvenile detention that are taxing not only on the individual, but on the community. The Deflection, Diversion, and Re-entry program will develop innovative ways to divert individuals with behavioral health conditions, intellectual and developmental disabilities at multiple points of intercept across the criminal justice and/or juvenile justice system.

[continued]

## Financial Information:

Total Cost: \$172,358.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

Approval of this motion recognizes and appropriates the FY23 Boundary Spanners Grant in the amount of \$216,332.

**Action is Related to an Activity Which Is:** ☐ Mandated ☐ Non-Mandated ☒ New Activity


**Action is Related to Strategic Plan:**

**Goal:** Goal 4: To Continually Improve the County's Organization and Services.

**Objective:** Goal 4, Objective 1: Conduct activities and maintain systems to continuously improve to gain efficiencies and improve effectiveness.

Goal 4, Objective 2: Continue to perform program evaluations and implement outcome-based performance measurement systems.

Goal 4, Objective 3: Maintain and expand investments in the human resources and talent of the organization.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



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**SUMMARY OF REQUEST CONTINUED:**

Ottawa County does not currently offer comprehensive re-entry services for those leaving jail. NAMI and the Department of Justice both support comprehensive re-entry policies and programs to increase access to services and prevent recidivism of individuals with a mental illness or substance use disorder. Evidence-based practices include assessment and planning to take place during incarceration with post-release case management services (focusing on stabilizing factors: housing, healthcare, transportation, and financial stability) being provided for up to one year following release. Developing a team dedicated to the coordination and support of justice-involved or at-risk will aid in the long-term stabilization and integration of these individuals into the community to prevent recidivism.

Diversion efforts would be strengthened by staff who have direct and ongoing access to all systems and can bridge these systems to impact/influence diversion activities within a community, effectively becoming a conduit to consumers in receiving treatment in an efficient and effective manner. These positions will establish or expand behavioral health jail diversion and/or juvenile detention programs in coordination with community and law enforcement agencies.

Future Funding: Successful applications for the Boundary Spanners Grant may be awarded continuing funding through March 31, 2025, based upon funding availability and acceptable performance.

Add:

1.0 FTE Mental Health Clinician, Group T, pay grade 10

1.0 FTE Mental Health Specialist, Group T, pay grade 8

1.0 FTE Recovery Coach, Group T, pay grade 2

2023 Estimated Costs per Deductions  
Employee Costs

CMH Positions Request

			704000			
			FTE	Wages	Benefits	TOTAL COST
Add	MH Specialist	Group T, grade 8	1.0000	50,459.24	39,805.81	90,265.05
Add	MH Clinician	Group T, grade 10	1.0000	57,875.74	42,536.98	100,412.72
Add	Recovery Coach	Group T, grade 2	1.0000	33,608.64	33,600.47	67,209.11
TOTAL COST: \$						257,886.88

## Request for New or Replacement FTE Worksheet

1. Department # CMH
2. Position Being Requested: Mental Health Clinician - Diversion Liaison
3. How will the be funded: Boundary Spanners Grant through MDHHS
  - a. Grant dollars
    - i. Amount of grant \$214,000.00 for the first 5 months, and then we have an opportunity to submit a budget for full \$400,000.00
    - ii. Duration of grant May 1, 2023 - September 30, 2025
    - iii. Long term strategy for funding:  
This grant will likely be renewable through MDHHS however, if we should lose grant funding we would look for other funding sources and as a last resort lay off staff
  - b. General fund NA
  - c. Medicaid NA
4. Total number of budgeted FTE's 129.6 FTE at CMH
5. Total number hired FTE's 125.6 FTE at CMH
6. Total number open FTE's 4 FTE
7. Description of the position  
See attached
8. Description of the work, is this request due to:
  - a. New work, can you describe?  
This is a new clinical position working with justice-involved or at-risk individuals with behavioral health conditions at the jail. This individual will provide education, development, and coordination of jail diversion and community re-entry. Provides support to stakeholders in developing and implementing a comprehensive program for jail diversion and community re-entryThe team would help with diversion, stabilization and integration of individuals re-entering the community with the long-term goal of reducing recidivism rates.
  - b. Population served Those individuals who are incarcerated with mental illness and/or substance use disorders

- c. Increased demand, can you describe and quantify?
  - i. Current volumes Jail populations in Michigan have nearly tripled over 40 years, despite a falling crime rate. A notable percentage of individuals jailed have a history of mental illness (44%). These factors lead to a dramatically increased risk of suicide or overdose death in the days following release. They also increase the likelihood of crisis while in the community and further justice involvement for this population. Current CMH staff in the jail see 500 individuals each year
  - ii. Projected volumes It is anticipated that we will work with 120 individuals annually to provide re-entry work
- 9. Comparative ratios or labor statistic There aren't any national standards for this type of work as it is a specialty program
- 10. Is this a role that can be cross-trained Other CMH staff in the jail can provide assistance.
- 11. Who is currently doing this work No one, this is a new position.

The department leader and finance person can complete the document as a preparation tool for the Board of Commissioners. Policy to be developed.



# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

DEPARTMENT: MENTAL HEALTH DATE REQUESTED: 3/7/2023

POSITION TITLE: MENTAL HEALTH CLINICIAN - DIVERSION LIAISON ORG CODE: 2220

DATE NEEDED 4/1/2023

CHECK ONE: ☒ Full-Time Benefitted

☐ Part-Time Benefitted

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours → From: \_\_\_\_\_ To: \_\_\_\_\_ hrs/week

☐ Non-Benefitted, Temporary → Duration of Temporary Position: \_\_\_\_\_

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours - please refer to the attached schedule to make this request

### GENERAL INFORMATION:

1. Bargaining Unit/Benefit Group: GROUP T

2. Pay Grade: 10

3. Does a current job description exist? ☐ Yes ☒ No

If no, please attach a one-page, proposed job description and a description of anticipated duties to this form.

4. Justification for establishing this additional position. Please explain rationale for requesting this position including background for this position, additional workload in department that needs to be covered, where is the additional funding for this position coming from, as well as the impact to the department. Please limit your response to a maximum of one page, double spaced.

See attached

### COST INFORMATION:

Additional source of revenue (in percentage) to support this position. Grant Funded 100%

Provide the revenue line to be amended if this position is approved: 64964462

Estimated salary cost (including for the budget year: \$59,038.90) (department to request amount from H/R)

Estimated fringe benefit cost for the budget year: \$41,878.65 (department to request amount from H/R)





# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

List all additional items associated with this position, including equipment, office modifications, vehicle costs, etc. List as follows: Item description, cost estimate, and justification for additional equipment.

Laptop Computer, monitor, docking station, county issued cell phone

### Additional information:

- **For all approved positions:** the costs associated with this position (revenue, salary, fringe benefits, & equipment) will be entered by Fiscal Services into your budget if the position is approved. The department will not be responsible for this portion of the budget entry.
- Please include all position information on this form and attachments (as noted above). The justification that you submit for this position request should be well thought out and articulated in a way that the committee members who may not be familiar with day to day activities of your area can understand the information you provide. **Please remember to keep the justification to a maximum of one page.**

SIGNED: \_\_\_\_\_

  
Lynne Dowe (Mar 8, 2023 12:58 EST)

DATE: \_\_\_\_\_

Mar 8, 2023

BUDGET DATA: \_\_\_\_\_

*Fiscal Services Department Use Only*

CONTROL #: \_\_\_\_\_

*Fiscal Services Department Use Only*

## OTTAWA COUNTY

**TITLE:** MENTAL HEALTH CLINICIAN (DIVERSION LIAISON)

**DEPARTMENT:** COMMUNITY MENTAL HEALTH

**EMPLOYEE GROUP:** GROUP T

**Community Mental Health of Ottawa County invites you to make a difference in the lives of people living with mental illness, while working with a team of dedicated and experienced staff!**

### **Who We Are**

Community Mental Health of Ottawa County (CMHOC) provides evidenced based care to the severely mentally ill (SMI) population with or without a co-occurring substance use issue in an integrated team setting. CMHOC is located in the West Michigan area right along the beautiful Lake Michigan lakeshore.

- We boast high staff seniority and retention.
- CMH is a supportive environment with staff working closely together to provide coordinated and individualized care for clients.
- We believe in work-life balance to support team members.

### **About the Position**

The Diversion Liaison operates with a high degree of autonomy, aiding Diversion Council efforts through a variety of activities. This position works closely with CMHOC crisis intervention and jail-based staff in conjunction with justice entities throughout the County.

### **Please review these important details before applying for this position:**

- This position has NO required on-call hours.
- Position offers supervision hours and opportunities for additional training.
- Position requires the flexibility to collaborate with professionals across systems and in a variety of settings.
- This is a new position in support of the Ottawa County Diversion Council and the Stepping Up Initiative

**JOB SUMMARY:** This is a professional position responsible for education, development, and coordination of jail diversion and community re-entry. Provides support to stakeholders in developing and implementing a comprehensive program for jail diversion and community re-entry. Assists Community Mental Health staff with jail diversion, justice-related coordination, and community re-entry. Acts as a Liaison between Community Mental Health and Diversion Council partners.

**ESSENTIAL JOB FUNCTIONS:** The essential functions of this position include, but are not limited to, the following:

1. Develops training and education opportunities for Diversion Council partner agencies and other stakeholders regarding effective jail diversion and community re-entry strategies.
2. Provides quality direct care encompassing clinical assessment, crisis stabilization, and case management as needed for diversion and re-entry program.
3. Works with Diversion Council member agencies to implement effective strategies for jail diversion and

community re-entry in Ottawa County.

4. Engages with community stakeholders to reduce stigma around mental illness, substance use disorders, and justice involvement.
5. Assists Community Mental Health staff in coordinating with justice entities and diverting eligible community members from justice involvement.
6. Supports diversion and re-entry program staff in providing community re-entry services
7. Employs evidence-based and best practices to treat target population, adhering to principles of recovery, community integration, and independence.
8. Maintains case documentation and case notes and ensures the security and integrity of private health information in compliance with the provisions of HIPAA, Ottawa County, and CMH policies and procedures.
9. Attends and participates in agency meetings as well as program specific team meetings.
10. Performs other functions as assigned.
11. Provides information about mental health services to members of the community and the general public.
12. Serves as an advocate for greater access to affordable, quality mental health care for the target population.

## **REQUIRED KNOWLEDGE AND SKILLS**

1. Thorough working knowledge of the principles and practices of social work and psychology.
2. Thorough working knowledge of evidence-based and best practices appropriate to target population, including the principles of recovery, community integration, and independence.
3. Thorough working knowledge of the Sequential Intercept Model and its application to jail diversion
4. Good working knowledge of the principles of treatment for individuals with co-occurring mental illness and substance use disorders.
5. Good working knowledge of the principles and practices of clinical assessment and diagnosis, and the DSM-IV criteria.
6. Good working knowledge of the Medicaid Manual for Service Providers.
7. Thorough working knowledge of professional standards of practice and ethics.
8. Thorough working knowledge of the principles and practices of medical record documentation and medical records management.
9. Good working knowledge of program assessment and quality assurance principles, practices, protocols and instruments.
10. Excellent interpersonal communication skills.

11. Excellent verbal and written communication skills.
12. Computer literacy and working knowledge of word-processing, spreadsheet, database and other necessary software programs.

**REQUIRED EDUCATION, TRAINING AND EXPERIENCE:**

Master's degree in social work, psychology, or a related mental health field is required. Two years of relevant professional experience in a mental health agency preferred.

**LICENSES AND CERTIFICATIONS:**

Must possess or obtain State of Michigan licensure as a Licensed Master's Social Worker, Limited Licensed Master's Social Worker, Licensed Psychologist, or Limited Licensed Psychologist.

## Request for New or Replacement FTE Worksheet

1. Department # CMH
2. Position Being Requested: Mental Health Specialist - Community Support Specialist
3. How will the be funded: Boundary Spanners Grant through MDHHS
  - a. Grant dollars
    - i. Amount of grant \$214,000.00 for the first 5 months, and then we have an opportunity to submit a budget for full \$400,000.00
    - ii. Duration of grant May 1, 2023 - September 30, 2025
    - iii. Long term strategy for funding:  
This grant will likely be renewable through MDHHS however, if we should lose grant funding we would look for other funding sources and as a last resort lay off staff
  - b. General fund NA
  - c. Medicaid NA
4. Total number of budgeted FTE's 129.6 FTE at CMH
5. Total number hired FTE's 125.6 FTE at CMH
6. Total number open FTE's 4 FTE
7. Description of the position  
See attached
8. Description of the work, is this request due to:
  - a. New work, can you describe?  
This is a new position responsible for conducting assessments, developing treatment plans, and providing community-based, mobile treatment using a broad range of services for individuals with mental illness and/or substance use disorders, who are re-entering the community post-incarceration or seeking stabilization in the community following a crisis event
  - b. Population served Those individuals who are incarcerated with mental illness and/or substance use disorders
  - c. Increased demand, can you describe and quantify?



- i. Current volumes Jail populations in Michigan have nearly tripled over 40 years, despite a falling crime rate. A notable percentage of individuals jailed have a history of mental illness (44%). These factors lead to a dramatically increased risk of suicide or overdose death in the days following release. They also increase the likelihood of crisis while in the community and further justice involvement for this population. Current CMH staff in the jail see 500 individuals each year
  - ii. Projected volumes It is anticipated that we will work with 120 individuals annually to provide re-entry work
- 9. Comparative ratios or labor statistic There aren't any national standards for this type of work as it is a specialty program
- 10. Is this a role that can be cross-trained Other CMH staff in the jail can provide assistance.
- 11. Who is currently doing this work No one, this is a new position.

The department leader and finance person can complete the document as a preparation tool for the Board of Commissioners. Policy to be developed.



# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

DEPARTMENT: MENTAL HEALTH DATE REQUESTED: 3/6/2023

POSITION TITLE: COMMUNITY SUPPORT SPECIALIST ORG CODE: 2220

DATE NEEDED 4/1/2023

CHECK ONE: ☒ Full-Time Benefitted

☐ Part-Time Benefitted

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours → From: \_\_\_\_\_ To: \_\_\_\_\_ hrs/week

☐ Non-Benefitted, Temporary → Duration of Temporary Position: \_\_\_\_\_

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours - please refer to the attached schedule to make this request

### GENERAL INFORMATION:

1. Bargaining Unit/Benefit Group: Group T

2. Pay Grade: 8

3. Does a current job description exist? ☐ Yes ☒ No

If no, please attach a one-page, proposed job description and a description of anticipated duties to this form.

4. Justification for establishing this additional position. Please explain rationale for requesting this position including background for this position, additional workload in department that needs to be covered, where is the additional funding for this position coming from, as well as the impact to the department. Please limit your response to a maximum of one page, double spaced.

See attached

### COST INFORMATION:

Additional source of revenue (in percentage) to support this position. Grant Funded 100%

Provide the revenue line to be amended if this position is approved: 64964462

Estimated salary cost (including for the budget year: \$51,473.34) (department to request amount from H/R)

Estimated fringe benefit cost for the budget year: \$39,116.83 (department to request amount from H/R)



# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

List all additional items associated with this position, including equipment, office modifications, vehicle costs, etc. List as follows: Item description, cost estimate, and justification for additional equipment.

See attached

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### Additional information:

- **For all approved positions:** the costs associated with this position (revenue, salary, fringe benefits, & equipment) will be entered by Fiscal Services into your budget if the position is approved. The department will not be responsible for this portion of the budget entry.
- Please include all position information on this form and attachments (as noted above). The justification that you submit for this position request should be well thought out and articulated in a way that the committee members who may not be familiar with day to day activities of your area can understand the information you provide. **Please remember to keep the justification to a maximum of one page.**

SIGNED: \_\_\_\_\_

  
Lynne Fournier (Mar 8, 2023 12:58 EST)

Mar 8, 2023

DATE: \_\_\_\_\_

BUDGET DATA: \_\_\_\_\_

*Fiscal Services Department Use Only*

CONTROL #: \_\_\_\_\_

*Fiscal Services Department Use Only*

# OTTAWA COUNTY

**TITLE:** COMMUNITY SUPPORT SPECIALIST

**DEPARTMENT:** COMMUNITY MENTAL HEALTH

**EMPLOYEE GROUP:** GROUP T

**Community Mental Health of Ottawa County invites you to make a difference in the lives of people living with mental illness, while working with a team of dedicated and experienced staff!**

## **Who We Are**

Community Mental Health of Ottawa County (CMHOC) provides evidenced based care to the severely mentally ill (SMI) population with or without a co-occurring substance use issue in an integrated team setting. CMHOC is located in the West Michigan area right along the beautiful Lake Michigan lakeshore.

- We boast high staff seniority and retention.
- CMH is a supportive environment with staff working closely together to provide coordinated and individualized care for clients.
- We believe in work-life balance to support team members.

## **About the Position**

This is a professional position responsible for conducting assessments, developing treatment plans, and providing community-based, mobile treatment using a broad range of services for individuals with mental illness and/or substance use disorders, who are re-entering the community post-incarceration or seeking stabilization in the community following a crisis event. Ensures that consumers access the internal and external treatment services and community-based social and economic services required for achievement of treatment goals and maximum independent functioning.

**Please review these important details before applying for this position:**

- Position offers opportunities for additional training.
- Position requires the flexibility to support consumers involved with multiple systems and in a variety of settings.
- This is a new position in support of the Ottawa County Diversion Council and the Stepping Up Initiative

## **ESSENTIAL JOB FUNCTIONS:**

1. Conducts screening and risk-needs assessment to determine eligibility and develops individualized service plans.
2. Identifies and refers consumers to community resources including housing, wrap around services for mental health and substance use treatment, public benefits, healthcare, etc.
3. Reviews service plans to develop realistic goals and personal action plans to ensure successful independent functioning and addressing the five (5) keys to well-being:



healthy thinking patterns, meaningful work trajectories, effective coping strategies, positive social engagement, and positive relationships.

4. Assists consumers with obtaining and completing forms and documents necessary for independent functioning (e.g., transcripts, birth certificates, state identification, social security cards) and navigate challenges in achieving stability.
5. Serves as a liaison between consumers, community organizations (e.g., transitional living facilities, treatment providers), institutions, and family to ensure networks of support are communicating.
6. Builds partnerships, utilize existing partnerships and serve as a liaison to aid re-entry, stabilization, and diversion efforts across systems defined in the Sequential Intercept Model.
7. Communicates with consumers to do wellness check-ins and progress updates on service plans.
8. Facilitates consumer access to instruction on skills and topics necessary for successful independent functioning (e.g., computer & internet basics, social media use, mindfulness, setting up banking accounts, etc.).
9. Collects and maintains accurate records in our database to monitor the progress of consumers, which includes case notes on well-being check-ins, individualized service plans, and progress on identified goals.
10. Provides transportation to initial appointments and other community locations as relevant to identified as needed.
11. Participates in staff meetings to coordinate information on consumers' services, needs, and updates to the progress and well-being of participants.
12. Performs other functions as assigned.

#### **REQUIRED EDUCATION, TRAINING AND EXPERIENCE:**

Bachelor's degree in a human services discipline is required. Two years of relevant professional experience in a mental health agency preferred. Lived experiences with mental illness, developmental disabilities or substance use disorders are valued.

Possession of a valid Michigan Driver's License is required.

#### **REQUIRED KNOWLEDGE AND SKILLS:**

1. Thorough working knowledge of the principles and practices of social work, criminal justice, and/or psychology.
2. Good working knowledge of evidence-based and best practices appropriate to target population, including the principles of recovery, community integration, and independence.
3. Good working knowledge of community resources
4. Good working knowledge of the principles and practices of medical record documentation and medical records management.
5. Excellent interpersonal communication skills.
6. Computer literacy and working knowledge of word-processing, spreadsheet, database, and other software programs.
7. Flexibility to provide some evening and weekend services if needed.



**ADDITIONAL REQUIREMENTS:**

- Must have sufficient visual acuity with or without corrective lenses to visually observe consumers and detect signs of changes in consumer behavior.
- Must be able to bend, reach, and lift up to 25 pounds.
- Must be able to navigate stairs and ambulate across uneven pavement/surfaces

**WORKING CONDITIONS:**

Services are primarily provided in various community settings, with some office-based work.

## Request for New or Replacement FTE Worksheet

1. Department # CMH
2. Position Being Requested: Recovery Coach - Re-entry
3. How will the be funded: Boundary Spanners Grant through MDHHS
  - a. Grant dollars
    - i. Amount of grant \$214,000.00 for the first 5 months, and then we have an opportunity to submit a budget for full \$400,000.00
    - ii. Duration of grant May 1, 2023 - September 30, 2025
    - iii. Long term strategy for funding:  
This grant will likely be renewable through MDHHS however, if we should lose grant funding we would look for other funding sources and as a last resort lay off staff
  - b. General fund NA
  - c. Medicaid NA
4. Total number of budgeted FTE's 129.6 FTE at CMH
5. Total number hired FTE's 125.6 FTE at CMH
6. Total number open FTE's 4 FTE
7. Description of the position  
See attached
8. Description of the work, is this request due to:
  - a. New work, can you describe?  
This is a new position responsible for a broad range of services for individuals seeking support in the community following incarceration or a crisis event. Peer support services are primarily community-based and provided in collaboration with other team members. Services may include screenings, developing a community integration plan, transporting consumers, facilitating access to resources and treatment, as well as other activities that promote recovery, community integration, and independence
  - b. Population served Those individuals who are incarcerated with mental illness and/or substance use disorders
  - c. Increased demand, can you describe and quantify?

- i. Current volumes Jail populations in Michigan have nearly tripled over 40 years, despite a falling crime rate. A notable percentage of individuals jailed have a history of mental illness (44%). These factors lead to a dramatically increased risk of suicide or overdose death in the days following release. They also increase the likelihood of crisis while in the community and further justice involvement for this population. Current CMH staff in the jail see 500 individuals each year
  - ii. Projected volumes It is anticipated that we will work with 120 individuals annually to provide re-entry work
- 9. Comparative ratios or labor statistic There aren't any national standards for this type of work as it is a specialty program
- 10. Is this a role that can be cross-trained Other CMH staff in the jail can provide assistance.
- 11. Who is currently doing this work No one, this is a new position.

The department leader and finance person can complete the document as a preparation tool for the Board of Commissioners. Policy to be developed.



# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

DEPARTMENT: MENTAL HEALTH DATE REQUESTED: 3/7/2023

POSITION TITLE: RECOVERY COACH - REENTRY ORG CODE: 2220

DATE NEEDED 4/1/2023

CHECK ONE: ☒ Full-Time Benefitted

☐ Part-Time Benefitted

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours → From: \_\_\_\_\_ To: \_\_\_\_\_ hrs/week

☐ Non-Benefitted, Temporary → Duration of Temporary Position: \_\_\_\_\_

☐ New Position → Number of hours per week requested: \_\_\_\_\_

☐ Expansion of Existing Hours - please refer to the attached schedule to make this request

### GENERAL INFORMATION:

1. Bargaining Unit/Benefit Group: GROUP T

2. Pay Grade: 2

3. Does a current job description exist? ☐ Yes ☒ No

If no, please attach a one-page, proposed job description and a description of anticipated duties to this form.

4. Justification for establishing this additional position. Please explain rationale for requesting this position including background for this position, additional workload in department that needs to be covered, where is the additional funding for this position coming from, as well as the impact to the department. Please limit your response to a maximum of one page, double spaced.

See attached

### COST INFORMATION:

Additional source of revenue (in percentage) to support this position. Grant Funded 100%

Provide the revenue line to be amended if this position is approved: 64964462

Estimated salary cost (including for the budget year: \$34,284.26 (department to request amount from H/R)

Estimated fringe benefit cost for the budget year: \$32,841.94 (department to request amount from H/R)



# COUNTY OF OTTAWA

## New Position Request Form

Please print form and return to the Human Resources Department

List all additional items associated with this position, including equipment, office modifications, vehicle costs, etc. List as follows: Item description, cost estimate, and justification for additional equipment.

laptop computer, monitor, docking station, county issued cell phone

### Additional information:

- **For all approved positions:** the costs associated with this position (revenue, salary, fringe benefits, & equipment) will be entered by Fiscal Services into your budget if the position is approved. The department will not be responsible for this portion of the budget entry.
- Please include all position information on this form and attachments (as noted above). The justification that you submit for this position request should be well thought out and articulated in a way that the committee members who may not be familiar with day to day activities of your area can understand the information you provide. **Please remember to keep the justification to a maximum of one page.**

SIGNED: \_\_\_\_\_

DATE: \_\_\_\_\_

BUDGET DATA: \_\_\_\_\_

*Fiscal Services Department Use Only*

CONTROL #: \_\_\_\_\_

*Fiscal Services Department Use Only*



## OTTAWA COUNTY

**TITLE:** RECOVERY COACH (RE-ENTRY)

**DEPARTMENT:** COMMUNITY MENTAL HEALTH

**EMPLOYEE GROUP:** GROUP T

**Community Mental Health of Ottawa County invites you to make a difference in the lives of people living with mental illness, while working with a team of dedicated and experienced staff!**

### **Who We Are**

Community Mental Health of Ottawa County (CMHOC) provides evidenced based care to the severely mentally ill (SMI) population with or without a co-occurring substance use issue in an integrated team setting. CMHOC is located in the West Michigan area right along the beautiful Lake Michigan lakeshore.

- We boast high staff seniority and retention.
- CMH is a supportive environment with staff working closely together to provide coordinated and individualized care for clients.
- We believe in work-life balance to support team members.

### **About the Position**

Under the supervision of a Mental Health Program Coordinator, responsible for a broad range of services for individuals seeking support in the community following incarceration or a crisis event. Services are primarily community-based and provided in collaboration with other team members. Services may include screenings, developing a community integration plan, transporting consumers, facilitating access to resources and treatment, as well as other activities that promote recovery, community integration, and independence.

### **Please review these important details before applying for this position:**

- Position offers opportunities for additional training.
- Position requires the flexibility to support consumers involved with multiple systems and in a variety of settings.
- This is a new position in support of the Ottawa County Diversion Council and the Stepping Up Initiative

**JOB SUMMARY:** This position is part of a team responsible for assisting individuals who are (or are at risk to become) justice-involved with integrating and stabilizing in the community. This position involves working with consumers to create a plan for community integration and supporting consumers to achieve identified goals and access necessary resources for recovery and independence.

**ESSENTIAL JOB FUNCTIONS:** The essential functions of this position include, but are not limited to, the following:

1. Provides direct services to consumers consistent with established service plans and evidence-based practices, which may include sharing personal story of recovery, providing encouragement and modeling competency in recovery, and offering services and support that promote recovery and wellbeing.
2. Works with consumers and team to develop service plans and ensure access to necessary resources and supports.

3. Assists with connecting consumers to treatment providers and making appointments
4. Provides transportation for consumers as needed.
5. Assists consumers with establishing housing, employment, and identifying documents.
6. Assists consumers with meeting requirements of justice involvement.
7. Completes required paperwork in an accurate and timely manner.
8. Establishes positive relationships with other agencies and professionals.
9. Attends and participates in team meetings.
10. Performs other functions as assigned.

## **REQUIRED KNOWLEDGE AND SKILLS**

1. Good working knowledge of evidence-based and best practices appropriate to target population, including the principles of recovery, community integration, and independence
2. Good working knowledge of community resources
3. Establishes therapeutic alliance with consumers
4. Demonstrates a thorough understanding of mental illness and substance use disorders
5. Demonstrates flexibility in selection of interventions for each consumer
6. Good interpersonal communication skills.
7. Good verbal and written communication skills.
8. Flexibility to provide some evening and weekend services if needed.
9. Computer literacy and working knowledge of word-processing, spreadsheet, database and other necessary software programs.
10. Good working knowledge of recovery principles and willingness to share personal journey of recovery with others.

## **REQUIRED EDUCATION, TRAINING AND EXPERIENCE:**

High school diploma or GED required. Associates degree preferred. Sustained recovery (minimum 2 years) from substance use disorder required.

## **LICENSES AND CERTIFICATIONS:**

Must possess a valid Michigan Driver's License.

Michigan Certification as Recovery Coach (CCAR trained) and Michigan Department of Health and Human Services Certified Peer Recovery Coach

**PHYSICAL REQUIREMENTS:**

- Must have sufficient visual acuity with or without corrective lenses to visually observe consumers and detect signs of changes in consumer behavior.
- Must be able to bend, reach, and lift up to 25 pounds.
- Must be able to navigate stairs and ambulate across uneven pavement/surfaces

**WORKING CONDITIONS:**

Work is primarily performed in community settings, with some office-based work.

# Action Request



**Committee:** Board of Commissioners  
**Meeting Date:** 04/11/2023  
**Requesting Department:** Sheriff's Office  
**Submitted By:** Steve Kempker  
**Agenda Item:** Sheriff's Office Personnel Request

## Suggested Motion:

To approve and forward to the Board of Commissioners a proposal to add a Road Patrol Deputy position to the Allendale Charter Township Community Policing Contract 100% funded by Allendale Charter Township.

## Summary of Request:

After consulting with Allendale Charter Township and reviewing the continued growth and increase in calls for service in the community, Allendale Charter Township is requesting to add an additional Community Policing Deputy to their contract. The cost for service is \$143,290.00 for the deputy and will be added to the exhibit contract number 3148 billed monthly. The start up costs of the patrol vehicle and equipment will be billed as actual costs. The position and equipment will be fully funded by Allendale Charter Township.

## Financial Information:

Total Cost: \$227,468.00	General Fund Cost:	Included in Budget:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:


**Action is Related to an Activity Which Is:** ☐ Mandated ☐ Non-Mandated ☒ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 4: To Continually Improve the County's Organization and Services.

## Objective:

Goal 4, Objective 4: Examine opportunities for increased cooperation and collaboration with local government and other partners.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



# County of Ottawa

## *Sheriff's Office*

Steve A. Kempker  
*Sheriff*

Valerie L. Weiss  
*Undersheriff*



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*Headquarters/Administration*

12220 Fillmore Street  
West Olive, Michigan 49460  
(616) 738-4000 or (888) 731-1001  
Fax: (616) 738-4062

*Correctional Facility*

12130 Fillmore Street  
West Olive, Michigan 49460  
(616) 786-4140 or (888) 731-1001  
Fax: (616) 738-4099

### Proposal for an additional Community Oriented Policing Deputy Date: September 20, 2022

This information is exempt from disclosure per MCL 15.243(1)(m), where "communications and notes within a public body or between public bodies of an advisory nature to the extent that they cover other than purely factual materials and are preliminary to a final agency determination of policy or action. This exemption does not apply unless the public body shows that in the particular instance the public interest in encouraging frank communication between officials and employees of public bodies clearly outweighs the public interest in disclosure." Ottawa County relies upon Allendale Charter Township to decide when or if to release this information or not, dependent on their deliberation process.



## **Introduction**

To: Adam Elenbaas  
From: Sheriff Steve Kempker  
Undersheriff Valerie Weiss  
Date: September 20, 2022  
Subject: Contracting additional Community Deputy for Police Services

Thank you for the invitation to discuss the option of contracting for an additional; Community Policing Deputy. The Ottawa County Sheriff's Office has a long history of support and partnership in providing service to our shared residents. The County, through the Sheriff's Office, also has a history dating back to 1975 of contracting for enhanced patrol with townships. This model has expanded to include community policing contracts with townships, cities/village, schools, and the court system. We appreciate the opportunity to share information about our experience and answer specific questions that you have regarding this opportunity.

We have provided this packet of information in order to facilitate your review. The packet includes:

- General Department Information
- Community Policing Philosophy
- Budget
- Current Partnerships and Contracts

The Sheriff's Office internally supports the work of the Road Patrol Deputies and all of the law enforcement agencies in the County.

## **Law Enforcement Division:**

General funded uniform patrol activities, Investigative Services, Cold Case Investigators, Computer Forensics Unit, Crime Analyst, Evidence/Property Room Manager, Crime Scene Technicians, Friend Of the Court Investigators, Dive Team, Animal Control, Honor Guard, Marine Patrol, K-9, Tactical Unit/C.R.T. (Critical Response Team), Hostage Negotiators, Mobile Field Force Team, Drone Team, Fatal Accident Reconstruction, Field Training Program, Peer Support Team, Victim Advocates, School Resource, Court Security, Training Cadre, C.I.T. (Crisis Intervention Team), Records Management Division, Emergency Management, Local Emergency Planner, Homeland Security Planner, Search and Rescue, Medical Reserve Corps, Haz-Mat/Technical Rescue Team, Sky Warn.

## **Community Policing Philosophy**

Realizing that a significant amount of law enforcement response is reactive in nature, the administration of the Sheriff's Office has consistently focused on delivering our services with a community-oriented policing approach. The contracted deputies with our City/Village/Township partners are community oriented policing deputies. Their focus is to work directly with local elected officials, businesses, schools, and community leaders to target specific areas of concern and identify strategies to respond to needs of the community. We believe proactive measures utilizing community policing concepts have a direct impact on improving the quality of life in our communities.

The following information is being included for the purpose of sharing the general duties and activities of a community policing deputy. These areas of responsibility are the basis of what we believe should be the service provided to your community.

- **Law Enforcement:** Community policing deputies perform the same general duties and activities as our road patrol deputies. They have the added emphasis of focusing activity specifically to their respective city, township, or school district.
  - **Directed Patrol:** Community oriented policing deputies gather information through collaborative efforts with citizens, businesses, schools, local government, and other



community interests. The information obtained allows deputies time to work on the identified issue(s) to maintain our safe and secure communities.

- Identifying and Prioritizing Problems: Community policing deputies work with community residents to identify and prioritize problems and concerns to work towards a resolution following the practice of awareness, education, and enforcement.
- Reporting: Community policing deputies share information regarding problems in the assigned area with their supervisor, other team members, and the rest of the Sheriff's Office including, but not limited to special units such as investigative or narcotic (WEMET) units. This information is shared with the respective unit of government via a monthly reporting process. Several of our local unit partners designate a sergeant or deputy to integrate with their management team and/or attend elected official meetings.
- Problem Solving: Because of the partnership community policing deputies have established with the neighborhoods and community members who live and work there, they can be the catalyst in developing creative solutions to problems that do not focus exclusively on the arrest.
- Communicating: Community policing deputies have the ability to cover a wide range of educational topics with our communities. These community discussions can be conducted formally and informally for groups. Examples include involvement and support of public events specific to the local community. The information can also be distributed via media outlets and social media. Some topics include personal safety, crime prevention, health education, and building community partnerships.
- Conflict Resolution: Community policing deputies mediate, negotiate, and resolve conflicts formally and informally utilizing community resources with the goal of teaching our community members how to access these resources to resolve problems positively on their own.
- Collaborating: Community policing deputies refer identified issues to appropriate resources: C.I.T. Crisis Intervention Team, code enforcement, social services, drug treatment, road commission, or other service agencies.
- Networking: Community policing deputies will need to network with many agencies in both the public and private sectors of the community. By knowing their assigned area and understanding the problems and issues of the community, community policing deputies can contact and solicit the active participation of businesses for assistance. This ranges from donations of goods from small businesses to corporate support for new initiatives. Community policing deputies act as both liaisons and facilitators with non-profit agencies. These agencies include food banks and scouting programs.
- Professional Development: Community policing deputies meet and maintain all state and department standards by annual department training and ongoing employee development.
- Flexibility: Community policing deputies remain flexible within their assignments to balance the needs of general welfare and the specific needs of the community in which they serve.

Attached to this proposal are the initial startup costs which includes all of the equipment for the new deputy as well as the equipment to properly equip the vehicle.

**Cost of Service:**

**The Oct 1, 2022-September 30, 2023 cost of service for a Community Policing Deputy is \$143,290 per year.**

Attached to this proposal are the initial startup costs which include all of the equipment for the new deputy and police cruiser, as well as the equipment to properly equip the vehicle. Estimated costs \$74,087.00

**Deputy costs are calculated with a cost of service, that is all-inclusive with their basic equipment to perform their duties.**



### **Current Partnerships in Contracting Service**

The Sheriff's Office recognizes cities and townships (with contracts) in the County have special needs, call volume, population, and varied interests in adding law enforcement services within their jurisdictions. Local community policing programs have become significant throughout our County over the years. In addition, cooperative and collaborative efforts with school districts have developed positive partnerships between local units of government and the County in the School Resource Program. Deputies are currently assigned to all of our school districts. Below is a list of partnerships/contracts that currently exist throughout the County.

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  - (1) Sergeant position
  - (1) Sergeant position (community policing)
  - (8) Deputy/Paramedic positions
  - (1) Deputy position (community policing)
  - (1) Deputy position (traffic)
- Holland Township
  - (4) Deputy positions (community policing)
  - (1) Deputy position (traffic)
- Park Township
  - (1) Deputy position (community policing)
- Georgetown Township
  - (1) Sergeant position
  - (7) Deputy/Paramedic positions
  - (4) Deputy positions (community policing)
  - (1) Deputy position (traffic)
- Allendale Township
  - (1) Sergeant position
  - (2) Deputy position (community policing)
- Grand Haven Township
  - (2) Deputy positions (community policing)
  - (1) Deputy position (traffic)
- City of Coopersville
  - (1) Sergeant position
  - (4) Deputy positions (community policing)
- City of Hudsonville
  - (1) Sergeant position
  - (4) Deputy positions (community policing)
- Village of Spring Lake/City of Ferrysburg
  - (1) Sergeant position
  - (7) Deputy positions (community policing)
- Zeeland Township
  - (1) Deputy position (community policing)
- Blendon/Zeeland/Robinson/Holland Township
  - (1) Deputy position (traffic)
- Jamestown Township
  - (2) Deputy positions (community policing)
- Polkton/Tallmadge/Chester Township
  - (1) Deputy position (community policing)
- Spring Lake Township
  - (1) Deputy position (community policing/ E.M.T)
- Spring Lake Township and Spring Lake Public Schools
  - (1) Deputy position (community policing)
- West Ottawa Public Schools/Holland Township/Port Sheldon Township/Park Township
  - (2) Deputy positions (community policing)

- Grand Haven Public Schools/Grand Haven Township
  - (2) Deputy positions (community policing)
- Zeeland Public Schools/Zeeland Township/ISD
  - (1) Deputy position (community policing)
- Allendale Public Schools/Allendale Township
  - (1) Deputy position (community policing)
- Coopersville Public Schools/City of Coopersville
  - (1) Deputy position (community policing)
- Jenison Public Schools/Georgetown Township
  - (2) Deputy position (community policing)
- Ottawa County Friend of the Court
  - (2) Deputy positions

In closing, we want to continue to assure Allendale Township that the partnership between our organizations has been strong, and we have appreciated the partnership. We stand ready to assist you in your process as needed.

## Ottawa County Sheriff's Office

### Equipment pricing

Description	Quantity	Pricing
2023 Ford Utility (Explorer)	1	\$ 46,400.00
Vehicle Upfitting	1	\$ 10,100.00
MCT/Fusion box and mounts	1	\$ 4,000.00
APX6500 Mobile Radio*	1	\$ 4,500.00
Printek Fieldpro 541	1	\$ 800.00
Radar	1	\$ 1,600.00
Patrol rifle Colt/Attachments	1	\$ 1,400.00
Setina gun lock (rifle)	1	\$ 300.00
AED Powerheart G5	1	\$ 1,250.00
First Aid supplies including O2 tank	1	\$ 250.00
Red Bag (gas mask, exposure suit)	1	\$ 700.00
Life jacket (PFD)	1	\$ 60.00
Camera and camera case	1	\$ 150.00
Flashlight/Charger	1	\$ 150.00
Restraint chain (Belly Chain)	1	\$ 15.00
Vehicle Plate	1	\$ 13.00
Active Shooter Kit	1	\$ 1,300.00
Spike Strips	1	\$ 420.00
Fire Extinguisher	1	\$ 65.00
Battery Jumper Cables	1	\$ 30.00
Fingerprint Kit	1	\$ 100.00
100 Ft. Measuring Tape	1	\$ 20.00
Binoculars	1	\$ 35.00
Shovel/Broom	1	\$ 35.00
Kevlar Vest	1	\$ 735.00
Uniforms	1	\$ 1,700.00
Firearm w/Light	1	\$ 550.00
Portable Radio	1	\$ 7,500.00
<b>Total</b>		<b>\$ 84,178.00</b>

\* Current prices, will be billed as actuals



From the November 28, 2022 Minutes of the Allendale Charter Township Board of Trustees:

**APPROVED  
PROCEEDINGS OF THE ALLENDALE  
TOWNSHIP BOARD OF TRUSTEES  
NOVEMBER SESSION 2<sup>nd</sup> DAY**

The Allendale Township Board of Trustees met at the Allendale Township Auditorium, located at 6676 Lake Michigan Drive, on Monday, November 28, 2022, at 6:00 p.m. and was called to order at 6:00 p.m. by Mr. Elenbaas.

Present at Roll Call: Mr. Zeinstra; Ms. Vander Veen; Mr. Vander Wall; Ms. Hansen; Ms. Kraker; and Mr. Elenbaas. (6)

Absent at Roll Call: Mr. Murillo (1)

Action Items

- BOT 22-201 Mr. Vander Wall moved to approve and authorize the Clerk and/or Supervisor to sign revised Resolution 2022-19: 2023 Fiscal Year Budget; a resolution to establish the General Appropriations Act of the Charter Township of Allendale for the Fiscal Year 2023; to make appropriations; to provide for the expenditure of appropriations; to provide for the disposition of income received by the Township; to define the powers and duties of the Township officers in relation to the administration of the budget; and to provide remedies for refusal or neglect to comply with the requirements of this resolution. The motion passed as shown by the following votes:
- YEAS: Ms. Hansen; Ms. Kraker; Ms. Vander Veen; Mr. Zeinstra; Mr. Vander Wall; and Mr. Elenbaas (6)
- NAYS: None (0)
- Absent: Mr. Murillo (1)

Sections taken from Allendale Charter Township Resolution 2022-19: Approval of 2023 Fiscal (Calendar) Year Budget:

**ALLENDALE CHARTER TOWNSHIP  
BUDGET RESOLUTION 2022-19 FOR ADOPTION  
BY THE ALLENDALE CHARTER TOWNSHIP BOARD  
OF THE 2023 FISCAL YEAR BUDGET**

A resolution to establish the general appropriations act of the Charter Township of Allendale for the Fiscal Year 2023, a resolution to make appropriations; to provide for the expenditure of appropriations; to provide for the disposition of income received by the Township; to define the powers and duties of Township officers in relation to the administration of the budget; and, to provide remedies for refusal or neglect to comply with the requirements of this resolution.

**Contracted Professional Service Agreements**

<b>Professional Service Provided</b>
Legal Services (Scholten Fant) (Dickinson Wright)
Engineering Services (Fleis & VandenBrink)
Financial Audit Services (Kiekoover, Scholma, & Schumaker)
Planning Services (Fresh Coast Planning)
IT Services (Rehmann IT)
Building, Electrical, Plumbing and Mechanical Inspections (Professional Code Inspections)
Ottawa County Sheriff's Department (4.33 FTEs or portion of 5)

# Action Request



**Committee:** Board of Commissioners  
**Meeting Date:** 04/11/2023  
**Requesting Department:** Sheriff's Office  
**Submitted By:** Steve Kempker  
**Agenda Item:** Sheriff's Office Personnel Request

## Suggested Motion:

To approve and forward to the Board of Commissioners to add (1) Road Patrol Deputy position to the partner contracts funded by Hudsonville Schools (33.5%), Georgetown Township (33.5%), and Ottawa County (33.0%) per budget year at an initial cost of \$27,778.74.

## Summary of Request:

After consulting with Hudsonville Public Schools and Georgetown Township and reviewing the continued growth in the community, and the schools, we are requesting to add an additional School Resource/Community Policing Deputy to their contracts. The cost of service of \$143,290 contract year 2022-2023 for the deputy will be added to the exhibits contract number 3156 to be billed monthly. The start up costs of the patrol vehicle and equipment will be billed as actual costs funded between Hudsonville Schools (33.5%), Georgetown Township (33.5%), and Ottawa County (33.0%).

## Financial Information:

Total Cost: \$227,468.00	General Fund Cost:	Included in Budget:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

Approval of this motion authorizes a transfer from General Fund contingency of \$10,000.00 for 2023.


**Action is Related to an Activity Which Is:** ☐ Mandated ☐ Non-Mandated ☒ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 4: To Continually Improve the County's Organization and Services.

## Objective:

Goal 4, Objective 4: Examine opportunities for increased cooperation and collaboration with local government and other partners.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation  
County Administrator: 

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration



# Hudsonville Public Schools

3886 Van Buren • Hudsonville, MI 49426 • (616) 669-1740 • Fax: (616) 669-4878

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March 23, 2023

Dear Ottawa County Commissioners,

We are reaching out in hopeful anticipation of an opportunity for Ottawa County, Georgetown Township, and Hudsonville Public Schools to collaborate and make our community safer. Due to the tragic events in Oxford and, most recently, at Michigan State University, we have received numerous requests for increased police presence at our schools. We are committed to making that desire a reality.

Hudsonville Public Schools has approximately 7,000 students and 13 buildings and is the largest school district in Ottawa County. However, we currently only have one school resource officer. The safety of our students is our number one priority, so we recently applied for a grant from the State of Michigan to hire a second officer. Our grant request was denied because criteria were later applied since \$45 million was requested by schools across the state, and only \$25 million was allocated. In fact, there was not a single district in all of Ottawa County that received this grant funding. Our Superintendent, Dr. Doug VanderJagt, sent a letter to our legislators imploring them to advocate for the children of Ottawa County.

We can't wait to protect our students. Georgetown Township agreed, and their township board has generously agreed to cover a third of the cost. We would be so grateful if Ottawa County would do the same. This partnership between our agencies will benefit more than just the students and staff of Hudsonville Public Schools. Resource Officers are often dispatched to critical incidents in the community, which can lower response times and save lives in Ottawa County. Please help us prevent a devastating incident from occurring to the children in our community. Thank you for considering this request

Sincerely,

The Hudsonville Public Schools Board of Education



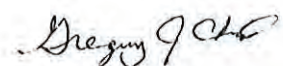
Barb Hooper  
President



Nick Bolhuis  
Vice-President



Dawn Sneden  
Secretary



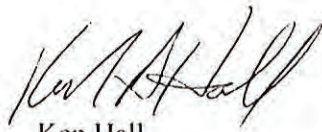
Greg Chanski  
Treasurer



Andrew DeWitt  
Asst. Sec./Treas.



Mark Davis  
Trustee



Ken Hall  
Trustee



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## Community Oriented Policing Deputy

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To: Dr. Doug VanderJagt  
From: Undersheriff Valerie Weiss  
Date: October 31, 2022

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# Ottawa County Sheriff's Office

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Fingerprint Kit	\$	100.00	
100 Ft. Measuring Tape	\$	20.00	
Binoculars	\$	35.00	
Shovel/Broom	\$	35.00	
Kevlar Vest	\$	735.00	
Uniforms	\$	1,700.00	
Firearm w/Light	\$	550.00	
Portable Radio	\$	7,500.00	
<b>Total</b>	<b>\$</b>	<b>84,178.00</b>	\$ 27,778.74 Ottawa Co. \$ 28,199.63 Hudsonville \$ 28,199.63 Georgetown \$ 84,178.00

\* Current prices, will be billed as actuals



**MINUTES OF THE REGULAR MEETING OF THE GEORGETOWN CHARTER TOWNSHIP BOARD HELD FEBRUARY 27, 2023.**

The meeting was called to order by Chairperson Jim Wierenga at 7:02 p.m.

Prayer for guidance by Jim Wierenga

Pledge of Allegiance to the Flag

Roll Call

Members present: Jim Wierenga Ryan Kidd, Gary Veldink, Becky Steele, Michael Bosch, Amy Grasman

Also present: Robert Blitchok, Township Superintendent

Absent: John Schwalm

**#230227-01 - Agenda as presented for February 27, 2023.**

Moved by Gary Veldink, seconded by Becky Steele, to approve the agenda as presented.

MOTION CARRIED UNANIMOUSLY.

**#230227-02 – Communications, letters and reports: Received for information, to be filed:**

- a. [January 2023](#) JHA Report
- b. [December 2022](#) Sheriff Report
- c. [January 2023](#) Sheriff Report
- d. [December 2022](#) Fire Department Report
- e. [January 2023](#) Fire Department Report
- f. [Fourth Quarter 2022](#) Investment Report
- g. [January 23, 2023](#) Services Committee Meeting Minutes

**#230227-03 – Public Comments for items remaining on the agenda**

Members of the public were present, but there were no public comments made.

**#230227-04 - Consent agenda**

Moved by Gary Veldink, seconded by Amy Grasman, to grant the following.

- a. Approval of the [January 23, 2023 Township Board Meeting Minutes](#).
- b. Approval of the regular monthly [bills for February 13, 2023](#).
- c. Approval of the regular monthly [bills for February 27, 2023](#).
- c. Approval of the [Saturday Slip-n-Slide Agreement 2023](#), as recommended by the Services Committee.
- d. Approval of the Final Plat of Lowing Woods #13 ([application](#), [site plan](#), [Surety and LOC](#), [lot width and MBO document](#)).
- e. Approval of the Maplewood Park Farm Land Leases for 2023 ([3 acre parcel](#), [10 acre parcel](#), [14.5 acre parcel](#)).

MOTION CARRIED UNANIMOUSLY.



**#230227-05 – Second Reading and Adoption of Ordinance No. 2023-01, Michigan Vehicle Code and Uniform Traffic Code**

Moved by Gary Veldink, seconded by Amy Grasman, to approve the second reading and adoption of Ordinance No. 2023-01, the Michigan Vehicle Code and Uniform Traffic Code:

**ORDINANCE NO. 2023-01  
MICHIGAN MOTOR VEHICLE CODE AND UNIFORM TRAFFIC CODE**

An ordinance to amend Chapter 54 of the Code of Ordinances of the Charter Township of Georgetown, Michigan, to adopt the Michigan Vehicle Code and Uniform Traffic Code by reference.

**THE CHARTER TOWNSHIP OF GEORGETOWN ORDAINS:**

1. Section 1. Amendment. That Chapter 54 of the Code of Ordinances, Charter Township of Georgetown, Michigan, is hereby amended to read as follows in its entirety:

**ARTICLE I. TRAFFIC CODE**

**Sec. 54-1. Michigan Vehicle Code adopted.**

Pursuant to the provisions of the Michigan Charter Township Act, 1947 PA 359; MCLA 42.23; MSA 5.26(23), the Michigan Vehicle Code, Act No. 300 of the Public Acts of Michigan of 1949, as amended, MCL 257.1, *et seq.*, is adopted by reference, as if fully set forth herein.

2. Sec. 54-2. References in code.

References in the Michigan Vehicle Code to “local authorities” shall mean the Charter Township of Georgetown, Ottawa County, Michigan.

3. Sec. 54-3. Enforcement; sanctions.

(a) The Michigan Vehicle Code may be enforced by any police officer or other employee of the township authorized to enforce criminal ordinances or authorized to issue civil infractions.

(b) The penalties provided by the Michigan Vehicle Code are adopted by reference, provided, however, that the township may not enforce any provision of the Michigan Vehicle Code for which the maximum period of imprisonment is greater than 93 days.

(c) When any person is found guilty of a misdemeanor or responsible for a civil infraction pursuant to this section, the judge or magistrate shall summarily determine and tax the costs of the action which shall include all expenses, direct and indirect, to which the township has been put in connection with the violation or infraction up to the entry of judgment.

**Sec. 54-4. Uniform Traffic Code Adopted.**

The Uniform Traffic Code for Cities, Townships, and Villages as promulgated by the Director of the Michigan Department of State Police pursuant to the Administrative Procedures Act of 1969, 1969 PA 306, MCL 24.201 to 24.328 and made effective October 30, 2002 is adopted by reference, as if fully set forth herein.

4. Sec. 54-5. References in code.



References in the Uniform Traffic Code to "governmental unit" or "municipality" shall mean the Charter Township of Georgetown, Ottawa County, Michigan.

5. Sec. 54-6. Enforcement; sanctions.

(a) The Uniform Traffic Code may be enforced by any police officer or other employee of the township authorized to enforce criminal ordinances or authorized to issue civil infractions.

(b) The penalties provided by the Uniform Traffic Code are adopted by reference, provided, however, that the township may not enforce any provision of the Uniform Traffic Code for which the maximum period of imprisonment is greater than 93 days.

(c) When any person is found guilty of a misdemeanor or responsible for a civil infraction pursuant to this section, the judge or magistrate shall summarily determine and tax the costs of the action which shall include all expenses, direct and indirect, to which the township has been put in connection with the violation or infraction up to the entry of judgment.

**Section 2. Pending Proceedings.** All proceedings pending and all rights and liabilities existing at the time this ordinance takes effect are saved and may be consummated or continued according to the law in force when they were commenced. No prosecution initiated prior to the effective date of this ordinance or initiated after the effective date of this ordinance for an offense committed prior to the effective date shall be affected by this ordinance.

**Section 3. Publication.** The Township Clerk shall publish a summary of this ordinance in the manner provided by law and shall at the same time publish a supplementary notice setting forth the purpose of the Michigan Vehicle Code and Uniform Traffic Code and the fact that a complete copy of the Michigan Vehicle Code and Uniform Traffic Code are available at the office of the Township Clerk for inspection by the public at all times.

**Section 4. Effective Date.** This ordinance shall become effective on the thirtieth day following its publication in a newspaper of general circulation in the Township. This ordinance was introduced and read for the first time on January 23 2023, published on February 7, 2023, read for the second time and adopted by the Georgetown Charter Township Board on \_\_\_\_\_, published for the second time on \_\_\_\_\_, and effective thirty days from publication\_\_.

**A summary of the Michigan Vehicle Code  
and Uniform Traffic Code is as follows:**

The Michigan Vehicle Code is an act to provide for the registration, titling, sale, transfer, and regulation of certain vehicles operated upon the public highways of this state or any other place open to the general public or generally accessible to motor vehicles and distressed vehicles; to provide for the licensing of dealers; to provide for the examination, licensing, and control of operators and chauffeurs; to provide for the giving of proof of financial responsibility and security by owners and operators of vehicles; to provide for the imposition, levy, and collection of specific taxes on vehicles, and the levy and collection of sales and use taxes, license fees, and permit fees; to provide for the regulation and use of streets and highways and to provide penalties and sanctions for its violation.

The Uniform Traffic Code is an administrative rule promulgated by the Michigan Department of State Police to provide local law enforcement officers with the authority to locally enforce traffic laws; to provide for local traffic administration; to provide for the rights and duties of pedestrians; to regulate the operation of motorcycles, mopeds and toy vehicles; to provide for the rights and duties of drivers and



others; to provide for the establishment and maintenance of traffic control devices; and to compel obedience to traffic regulations and provide sanctions for their violation.

Yeas: Jim Wierenga, Ryan Kidd, Gary Veldink, Becky Steele, Michael Bosch,  
Amy Grasman  
Nays: None  
Abstained: None

MOTION CARRIED UNANIMOUSLY.

#### CERTIFICATION

I hereby certify that the above is a true copy of an Ordinance adopted by Georgetown Charter Township Board at the time, date, and place specified above pursuant to the required statutory procedures.

Respectfully submitted,

Dated: \_\_\_\_\_, 2023

By \_\_\_\_\_  
Ryan Kidd  
Georgetown Charter Township Clerk

#### **#230227-06 – Addition of School Resource Officer (SRO)**

Moved by Gary Veldink, seconded by Amy Grasman, to approve the addition of a School Resource Officer for the Hudsonville Public Schools buildings that are located in Georgetown Township with the Township, Hudsonville Public Schools, and the Ottawa County Sheriff's Office each paying one third of the cost, as recommended by the Services Committee.

MOTION CARRIED UNANIMOUSLY.

#### **#230227-07 – GTFD Turnout Gear Request**

Moved by Michael Bosch, seconded by Becky Steele, to approve the purchase of turnout coats and bunker pants from Municipal Emergency Services in the amount of \$211,000, Globe Supreme boots with Artic Sole Grip from MacQueen Emergency in the amount of \$34,876.80, and Re-Trak firefighting helmets from Municipal Emergency Services in the amount of \$26,240, as requested by the Georgetown Township Fire Department, as recommended by the Services Committee.

[Turnout Coats and Bunker Pants](#)

[Firefighting Boots](#)

[Firefighting Helmets](#)

MOTION CARRIED UNANIMOUSLY.

#### **#230227-08 – Public Comment**

There were public comments made.

**#230227-09 – Discussion and General information**

Discussion took place.

**#230227-10 - Meeting Adjourned**

Moved by Gary Veldink, seconded by Becky Steele, to adjourn the meeting at 7:44 p.m.

MOTION CARRIED UNANIMOUSLY.

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Jim Wierenga, Chairperson

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Ryan Kidd, Clerk



**HUDSONVILLE PUBLIC SCHOOLS  
REGULAR BOARD MEETING MINUTES  
High School Auditorium  
5037 32<sup>nd</sup> Avenue  
December 8, 2022  
6:00 P.M.**

Members Present: Davis, DeWitt, Hall, Hooper, Kapenga, Sneden, Tuttle

Administrators Present: Armstrong, Beel, Briggs, Fast, Geerling, Heagle, Levendowski, Meersma, Ross, Stefanich, Szymanski, Taylor, Thomas, VanderJagt, VanSomeren, VerWys, Waldie

President Hall called the meeting to order at 6:00 p.m.

**Approval of Agenda**

Motion by Tuttle, supported by Sneden to approve the agenda as presented. Ayes: All  
Motion Carried

**Board Recognition**

The board recognized Linda Willemstein, Kitchen Manager who was chosen by the School Nutrition Association of Michigan as the Manager of the Year. Food Service Director Mary Darnton shared that Linda goes above and beyond to ensure that our department runs smoothly. She is the point person for all ordering and logistics, making sure our central kitchens run efficiently, and is always thinking of new ways to make our operation run better. She is always ready to step in and help, and has a gift for making complicated tasks simpler. Linda's biggest asset is her heart as she cares deeply about what we do, and it shows in even the smallest of tasks.

**Student Council Report**

Briella Beemer, Senior, shared that the Student Council most likely will be hosting a Winter Dance on February 17. She reported that the Student Council donated \$500 to the Eagles Landing families in need project. They hosted a movie night and admission was a donated toy that will be given to Helen DeVos Children's Hospital. Students are looking forward to Spirit Days next week before the holiday break. She shared kind words about former student Luke Balstad who passed away recently. The Student Council will be making a donation to the National Alliance for Mental Health and will be purchasing an environmentally friendly bench for the school yard in his memory.

**Teaching and Learning Feature**

The high school chamber orchestra performed under the direction of Adam Davis.

**Recognition of Visitors and Hearing of People Present**

President Hall opened the floor to the audience. The following addressed the board:

Mindy VandenHeuvel  
Keith Leyendecker  
Thomas Kapenga  
Aron Duby  
Jessica DeYoung  
Randy Buist  
Genna Brong  
Emily Brechting

**Action Items – Consent Agenda**

Motion by Hooper, supported by Kapenga to approve the following consent agenda items:

1. Approval of Minutes
  - Regular Meeting – November 10, 2022
  - Work Session – November 28, 2022

**2. Trip Requests**

- Winter Color Guard, New Lenox, IL, February 25, 2023
- Winter Color Guard, Dayton, OH, April 13-16, 2023
- Winter Percussion, Dayton, OH, April 20-23, 2023

**3. Presentation of Bills**

The following is an analysis of the payments:

Payroll	\$3,837,947
Benefits	2,754,680
Accounts Payable	752,562
Total General Fund	\$7,345,189

Ayes: All

Motion Carried

**School Resource Officer Proposal**

Motion by Sneden, supported by Tuttle to approve the recommendation of an additional school resource officer for our schools in Georgetown Township as presented by Dr. VanderJagt. Ayes: All  
Motion Carried

**The World at War: World War 1 – World War 2 Course Proposal – 2<sup>nd</sup> Reading**

Ami Taylor, Assistant Superintendent of Curriculum and Instruction, presented the second and final reading of The World at War: World War 1 – World War 2 course proposal. Motion by Sneden, supported by DeWitt to approve the 1<sup>st</sup> reading of this proposal. Ayes: All  
Motion Carried

**Bauer Elementary and Riley Street Middle School Roof Bid Recommendations**

Motion by Tuttle, supported by Hooper to approve the roof bid recommendations for Bauer and Riley for a total cost of \$5,435,880 as presented by Patrick Briggs, Assistant Superintendent of Business and Finance. Ayes: All  
Motion Carried

**Summer Tax Resolution**

Motion by Kapenga, supported by DeWitt to approve the 100% Summer Tax Resolution as presented by Patrick Briggs, Assistant Superintendent of Business and Finance. Ayes: All  
Motion Carried

**Board Policy Updates/Revisions – 1<sup>st</sup> Reading**

Motion by Sneden, supported by Hooper to approve the 1<sup>st</sup> reading of the following policy updates/revisions as presented by Dr. VanderJagt, Superintendent:

- 0144.1 – Compensation
- 5350 – Student Suicide
- 6108 – Authorization to Use Electronic Fund Transfers and Automated Clearing House Arrangements
- 6460 – Vendor Relations
- 6700 – Fair Labor Standards Act (FLSA)
- 7217 – Weapons
- 7440.03 – Small Unmanned Aircraft Systems

Ayes: All

Motion Carried



**Superintendent Evaluation**

President Ken Hall reviewed the scores from the recent superintendent evaluation. Dr. VanderJagt received the following scores in the following areas:

Governance & Board Relations – 3.5 out of 4  
Community Relations – 3.83 out of 4  
Staff Relations – 4 out of 4  
Business & Finance – 4 out of 4  
Instructional Leadership – 3.8 out of 4  
Student Growth – 4 out of 4  
Progress Toward District-Wide Goals – 4 out of 4

Dr. VanderJagt received a Highly Effective Rating and a score of 98% (Total 3.9 out of 4).

Motion by Dewitt, supported by Sneden to approve the evaluation as presented. Davis-No, DeWitt-Aye, Hall- Aye, Hooper-Aye, Kapenga-Aye, Sneden-Aye, Tuttle-Aye  
Motion Carried

**District Courses/Curriculum Approval**

Dr. VanderJagt spoke to the list of courses/curriculum that was shared at the last work session of course/curriculum approval dates and how some of the dates of approval were not recorded. The board policy on course approval will be reviewed brought before the board for suggested revisions. Following the approval of the policy the list will be brought to the board for approval.

**RULER Curriculum**

Mandy Thomas, Director of Special Services, reviewed a document that had responses to board members Davis and Hooper's questions on the RULER curriculum from the last work session. She provided further clarification to their questions and spoke about the misconception of the video that was brought up at the work session.

**SAT Data**

Ami Taylor, Assistant Superintendent of Curriculum and Instruction, presented Hudsonville High School SAT scores compared to comparable districts and local districts. These comparisons showed that HHS students are scoring higher than all other districts in Ottawa County. Principals Jordan Beel and Joe Szymanski shared testing information and scores which showed that students are succeeding despite what some have labeled learning loss due to the COVID shut down.

**Superintendent Report**

Dr. VanderJagt, Superintendent, reported that the hallway between the high school and freshman campus would open next week. He thanked Larry Kapenga and Chad Tuttle for their years of service on the board and their commitment to our kids and community.

**Adjournment**

Motion by Kapenga, supported by Tuttle to adjourn 8:05 p.m. Ayes: All  
Motion Carried

Robin VandenBerg, Recording Secretary for the Board of Education

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Dawn Sneden, Board of Education Secretary

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Date approved

# Action Request



**Committee:** Board of Commissioners

**Meeting Date:** 04/11/2023

**Requesting Department:** Fiscal Services

**Submitted By:** Karen Karasinski

**Agenda Item:** FY23 Budget Adjustments

## Suggested Motion:

To approve the 2023 budget adjustments per the attached schedule.

## Summary of Request:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

## Financial Information:

Total Cost: \$0.00	General Fund Cost: \$0.00	Included in Budget:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

**Action is Related to an Activity Which Is:** ☒ Mandated ☐ Non-Mandated ☐ New Activity

**Action is Related to Strategic Plan:**

**Goal:** Goal 1: To Maintain and Improve the Strong Financial Position of the County.

## Objective:

Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.

Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

Goal 1, Objective 3: Maintain or improve bond credit ratings.

**Administration:** ☒ Recommended ☐ Not Recommended ☐ Without Recommendation

County Administrator: 

Committee/Governing/Advisory Board Approval Date: 04/04/2023 Finance and Administration

Fund		Department	Explanation	Revenue	Expense
4-1258	Governmental Grants	Walk for Warmth	CAA is using donations from Walk for Warmth campaign collected in the previous years to cover utility expenses for clients in need of assistance in FY23.	\$	50,456
5-1735	Governmental Grants	Energy Waste Reduction	CAA is establishing an account to keep track of weatherization rebates from energy provider companies in the county. These rebates will be used to offset the costs of of weatherization procedures for low-income households.	\$ 30,000	\$ 30,000
6-309	General Fund	County Initiatives	Reduce budget for Inflationary Impact Payment. Project came in under the original budget & this BA is to remove the expense budget and removes the GF Contribution.	\$	(602,968)
6-312	APRA	APRA Projects	The BizStream Academy Expansion project has been deemed ineligible for the ARPA grant to cover. This BA is to reduce the funds allocated for this project.	\$ (700,000)	\$ (700,000)
6-495	Public Health	Health Department	Decrease FY23 State grant award for COVID Immunization to match actual award amount. Original budget forecast was greater than award amount. Total grant award is \$359,088	\$ (295,323)	\$ (394,323)
6-544	General Fund	Commissioners Contingency	Appropriate funding for Administrative Director position to the Board of Commissioners.	\$	21,490
6-746	Parks & Recreation	Parks	Recognize revenue from civil infraction fee from the implementation of a Virtual Motor Vehicle Software program. Request approved by Parks Commission (PR 22-94)	\$ 43,875	\$ 43,875



Fund		Department	Explanation	Revenue	Expense
6-951	Public Health	Health Department	Increase FY23 State grant award for Medicaid Cost Based Reimbursement match actual award amount. Original budget forecast was greater than award amount. Total grant award is \$790,704	\$ 255,059	
6-1101	Public Health	Health Department	Recognize additional revenue for a subcontractor agreement with MI Public Health Institute for the Adverse Childhood Experiences Prevention Pilot Project for FY23. The project will support the State's initiative for Maternal Infant Health.	\$ 1,000	
6-1302	Parks & Recreation	Parks	Recognize revenue for new management agreement for Kouw and Windsnest Parks. Approved by Parks Commission on 3/22/23.	\$ 12,500	
6-1316	Parks & Recreation	Parks	Appropriate fund balance for wireless connectivity and merchant fees for grant funded fee stations at Tunnel Park. Approved by Parks Commission on 3/22/23.		\$ 3,220
6-1319	Parks & Recreation	Parks	Recognize donation from YenFeng and appropriate funding for natural resource management. Approved by Parks Commission on 3/23/22.	\$ 1,000	\$ 1,000
6-1320	Parks & Recreation	Parks	Recognize additional revenue from Mellon Grant and appropriate funding to support Arts in the Parks. The original grant estimate was \$6,000 and the grant award is \$9,810. Approved by Parks Commission on 3/22/23.	\$ 3,810	\$ 3,810
6-1321	Parks & Recreation	Parks	Appropriate funding for additional costs for programs at the Nature Education Center. Approved by Parks Commission on 3/22/23.	\$ 5,000	\$ 5,000

	Fund	Department	Explanation	Revenue	Expense
6-1364	General Fund	Administration			\$ 247,137
		Contingency	Appropriate funding for previous Administrator's		\$ (247,137)
	General Liability/WC	Administration	severance payment.	\$ 17,657	\$ 23,545
	Employee Benefits	Administration			\$ 17,657
	Unemployment	Administration			\$ 5,888
			Recognize and appropriate Certified Community Behavioral Health Clinic (CCBHC) grant funds that were not expended last year. Substance Abuse & Mental Health Services Administration (SAMSA) approved these funds to be carried forward for program expenses through 8/30/23.	\$ 610,227	\$ 621,227
07-11	CMH- Millage Fund	Community Mental Health			