

County of Jackson,  
Michigan



For the Year Ended  
December 31, 2021

Annual  
Comprehensive  
Financial Report

Prepared by:

Administrator/Controller  
*Michael R. Overton*

Finance Director  
*Cecilia Anderson*

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# COUNTY OF JACKSON, MICHIGAN

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## **INTRODUCTORY SECTION**

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# Jackson County

## ADMINISTRATOR/CONTROLLER

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Michael R. Overton, Administrator/Controller

June 29, 2022

**To the Board of Commissioners and the Citizens of the County of Jackson, Michigan:**

Transmitted herein is the County of Jackson, Michigan's Annual Comprehensive Financial Report for the 2021 fiscal year. The County of Jackson, Michigan's financial reporting requirements are mandated by the Michigan Act 2 of the Public Acts of 1968, as amended. This Act requires that the County of Jackson, Michigan issue an annual financial report, and that this report be audited by certified public accountants.

This report consists of management's representation concerning the finances of the County of Jackson, Michigan. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management has established a comprehensive internal control framework that is designed both to protect the Government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County of Jackson, Michigan's financial statements in conformity with Generally Accepted Accounting Principles (GAAP). Because the cost of internal controls should not outweigh their benefits, our framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County of Jackson, Michigan's financial statements have been audited by Rehmann Robson, a firm of licensed, certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County of Jackson, Michigan for the fiscal year ended December 31, 2021 are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unmodified opinion that the County of Jackson, Michigan's financial statements for the fiscal year ended December 31, 2021, are fairly presented in conformity with GAAP. This is the highest opinion that can be received. The independent auditors' report is presented as the first component of the financial section of this report.

The County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

GAAP require that management 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. The County of Jackson, Michigan's MD&A can be found immediately following the report of the independent auditors.

## **PROFILE OF THE COUNTY OF JACKSON, MICHIGAN GOVERNMENT**

The County of Jackson, Michigan occupies 707 square miles, has a current population approaching 160,000, and is located in the south-central portion of Michigan's Lower Peninsula. The County was incorporated on August 1, 1832.

The County of Jackson, Michigan is governed by a nine-member Board of Commissioners. Each Commissioner is elected on a partisan basis for terms of two years from single-member districts. The board annually elects from its ranks a Chairperson and a Vice Chairperson by majority vote. The administration of the County, other than constitutionally mandated elected officials, is guided by the County Administrator/Controller who is appointed by a majority vote of the Board of Commissioners and serves at its pleasure. Primary functions of the Board is to determine the type and level of County services, approve the County Budget, maintain equalization of County property values, provide responsive legislative oversight for County services, and the appointment of various boards, commissions and County officials.

Judges of the 4th Judicial Circuit Court, Probate Court, and 12th District Court are elected at large for six-year terms. Operation of the court system is under the auspices of the Michigan Supreme Court and the respective presiding Judges, while the County government primarily provides financial support.

Administration of the County is divided by the Michigan Constitution among various constitutional or statutory County officials, including the County Treasurer, County Clerk / Register of Deeds, Prosecuting Attorney, Drain Commissioner and Sheriff, who are elected at-large for four-year terms. The County Treasurer is the custodian of all funds, administers the collection of delinquent property taxes, and performs other duties concerned with interrelated fiscal affairs of County departments and agencies. The duties of the County Clerk / Register of Deeds include keeping and maintaining records of births, marriages and discharges of military personnel, serving as Clerk of the Board of Commissioners as well as the Clerk of the Circuit Court, the recording of deeds, mortgages, surveys, plats, and notices of liens and bills of sales. The Prosecuting Attorney prosecutes violations of State criminal law within the County and may represent the County in appropriate Courts. The Drain Commissioner administers the location, construction and maintenance of drains in the County. The Sheriff's duties involve the charge and custody of the County Jail, the serving of processes and primary law enforcement response in areas of the County without local police functions.

In 2012, the Michigan Legislature amended Act 283 of 1909 allowing County Commissions to dissolve County Road Commissions and assume their responsibilities. In January of 2013, the Jackson County Board of Commissioners dissolved the Road Commission and assumed their responsibilities.

In addition, the Board of Commissioners appoints several County officials, including the Administrator/Controller, Health Officer, Medical Examiner, and Equalization Director. The Administrator/Controller's responsibilities include direction of central administrative functions of the County Government and acting as a liaison on behalf of the Board of Commissioners between County offices, appointed officials and the general public. The Health Officer directs the operation of the County Health Department in accordance with Board of Commissioner's directions and as authorized by State Law. The Medical Examiner performs the statutory duties of Medical Examiner. The Equalization Director oversees the equalization process of the County as prescribed by law.

The Board of Commissioners also appoints various boards and commissions to oversee specific County services and to advise the Board on certain matters of interest. Appointments to boards overseeing specific County functions include the Department of Human Services Board, the Parks and Recreation Commission, the Airport Board, the Fair Board and the Economic Development Corporation Board among many others.

The business of the County is carried out on a daily basis by some 650 Full Time Equivalent employees located at several different locations throughout the County, providing a diverse array of services in the areas of human services, road maintenance, law enforcement, justice, administration, recreation, education, elections, and record keeping.

## **FACTORS AFFECTING FINANCIAL CONDITION**

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County of Jackson, Michigan operates.

### **Local Economy**

The County of Jackson, Michigan, located at the hub of Interstate 94 and U.S. 127 in Central Michigan's Lower Peninsula, enjoys a rich human and technical resource database. The economic status of Jackson and the City of Jackson (county seat) is heavily influenced by its geographic location and continues to diversify its economy in the areas of agriculture, health care, manufacturing, retail, and tourism related opportunities.

A significant factor contributing to the area's economic strength is the presence of the headquarters of Consumers Energy, one of the largest public utilities in the State of Michigan; the State Prison of Southern Michigan (SPSM), the State's largest correctional institution; and the Henry Ford Allegiance Health System, the County's premier health care facility and largest employer. These major employers provide a secure foundation for the area's economy.

Jackson County Airport's runway realignment project was completed and operational in 2019. The total new investment was in excess of \$40 million. The runway realignment opened additional land to development and enhanced the viability of an existing "Aviation Business Park".

The 2021 taxable value for the County of Jackson, Michigan, including reimbursement of personal property losses by the State, increased by 3.19%. Total assessed property values for the County are \$6.53 billion based on the 2021 Equalization Report. The total change in the Equalized Value (which is approximately 50.00% of actual property value) was an increase of \$300 million or 4.81% for 2021.

The Enterprise Group of Jackson County (the "EG") was instrumental in the creation of 168 jobs and also retaining 394 jobs in 2021 with a total new investment of \$19,268,980.

In April 2021, the EG, serving as contract staff to Blackman Charter Township and the Blackman Charter Township Local Development Finance Authority, along with the Jackson County Department of Transportation, was successful in obtaining a \$6 million Economic Development Administration ("EDA") grant to complete the infrastructure for the new Jackson Technology Park North ("JTPN"). The total project cost is \$7.3 million with EDA providing 5.9 million in grant funding and Blackman Charter Township providing the local match of \$1.4 million.

The project will include infrastructure for the new industrial park and much needed road improvements to County Farm Road. The grant will provide access to the park and address necessary improvements for pedestrians and existing businesses. They have been working hard over the last year to fulfill the requirements of the EDA to begin infrastructure this year. The Jackson County Department of Transportation began advertising for bids for Phase 1 – JTPN Infrastructure and the Bid Opening is set for Tuesday, July 5th. They just hosted a Ceremonial Groundbreaking Event for JTPN on June 15th, 2022. The park is just over 180 acres, and when completed, 143 acres will be developable to eligible manufacturing businesses.

The January 2021 unemployment rate stood at 4.0%.

## **Long-Term Financial Planning**

The total fund balance in the general fund is 23.82% of total general fund expenditures and transfers out. The Board policy is to maintain a balance between 18.00%-24.00%. The total fund balance was within policy guidelines in 2021.

The Board completed a strategic planning process in 2019 to update/reaffirm the existing plan. The strategic plan guides budget decisions in the allocation of resources. The County's priorities include, Economic Development, Safe Community, Healthy Community, Recreational and Cultural Opportunities, and Community and Social Supports. At the beginning of each budget year, the Commissioners reconfirm the Strategic Plan and refresh department budget priorities.

## **Relevant Financial Policies**

The greatest impact on the County budget in many years was the passage of Public Act 357 of 2004 that shifted the collection of the County property tax assessment from the winter to the summer. The Legislature passed this act to create a revenue stream that, for a few years, would offset the elimination of state revenue sharing payments. This shift necessitated a large increase in undesignated reserves for cash flow purposes since the largest single revenue source the County receives (property taxes) are not fully collected until May following the December fiscal yearend. The change caused an additional challenge since budgeting is dependent on the legislature continuing to fund revenue sharing to Counties. This is why the Board of Commissioners increased the targeted General Fund balance to 18% to 24%.

The Headlee Amendment of 1978 was designed to limit the ability of local governments to levy new taxes and to limit the growth of property tax revenues in general. Its provisions require that when growth on existing property is greater than inflation, the local government must "roll back" its millage rate so that the total increase does not exceed inflation. In 1994 Proposal A was passed which limits the increase in property taxes on individual properties to the lesser of inflation or 5% unless the property is sold. These two provisions control growth but not declines in property values meaning that governments that experience losses during downturns will take decades to restore tax revenues during recoveries. The net effect of these two provisions will limit our revenue increases to the lessor of 5% or inflation.

The County of Jackson, Michigan depleted its Revenue Sharing Reserve Fund in 2010 and as a result the State did reinstate Revenue Sharing payments beginning in 2010 at full funding levels. However, going forward the amounts are equivalent to what the County received in 2001. The County has entered into several Inter-local Agreements with units of governments that will enhance general operating revenues going forward.

## **Major Initiatives**

As a distinct part of the County's strategic plan, we have been fostering intergovernmental cooperation in the provision of services. Inter Local Agreements were consummated for Road Patrol services with eight townships, villages and other local governments and the Equalization office provides assessing services for three townships. In 2013, the County entered into an agreement to share Jackson County Department of Transportation ("JCDOT") equipment and purchasing services with the Calhoun County Road Department with a savings of over \$2,100,000 since inception. The County will continue to explore other collaborative arrangements in the areas of IT, Assessing, Public Safety and Facilities management with the other local units of governments as opportunities present themselves.

Jackson County constructed a new morgue in 2018. The Medical Examiner continues to contract with neighboring Counties for autopsy services and is exploring additional collaboration opportunities. An agreement was entered into in 2020 for morgue services with both Lenawee and Hillsdale County.

Administration has undertaken an effort to make the County a high performance organization involving staff at all levels in decision making. A leadership team consisting of elected officials, department heads, managers, and union members meets to develop processes to improve how the County operates.

Budget preparation has moved from a document filled with numbers to a large on-line presentation complete with charts, historical data, and performance measurement. In addition, each department prepares information outlining their mission, activities, impact on the strategic plan, accomplishments, and key indicators. The same information that is available to Commissioners is also open to public viewing via the County web-page. In 2020, the County renewed its commitment to transparent government by encouraging more use of social media. The County developed policy and training in the use of social media and hope to reach a much broader segment of the County of Jackson, Michigan's residents.

#### **AWARDS AND ACKNOWLEDGMENTS**

The Government Finance Officers Association (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Jackson, Michigan for its annual comprehensive financial report (ACFR) for the year ended December 31, 2020. This is the 27th consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized annual comprehensive financial report. Such ACFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we will continue submitting it to the GFOA to determine its eligibility annually.

The County of Jackson, Michigan's bond rating was affirmed by Standard & Poor to AA- in February 2019. The County's Moody's rating of Aa3 was affirmed on April 21, 2021. The preparation of this report would not have been possible without the efficient and dedicated services of the entire staff of the County of Jackson, and outside participating partners. I would like to express my appreciation to all members of the departments who assisted and contributed to the preparation of this report and in particular to Finance Department. Credit also must be given to the Chairman of the Board and the County Commissioners for their unfailing support for maintaining the highest standards of professionalism in the management of the County of Jackson's finances.

Respectfully submitted,



Michael R. Overton

Administrator/Controller

# COUNTY OF JACKSON, MICHIGAN

## PRINCIPAL OFFICIALS

YEAR ENDED DECEMBER 31, 2021

### BOARD OF COMMISSIONERS

James E. Shotwell, Jr., Chair

Tony Bair  
Rodney Walz  
Corey Kennedy  
Phillip S. Duckham, III

Earl Poleski  
Daniel J. Mahoney  
Darius Williams  
Ray Snell

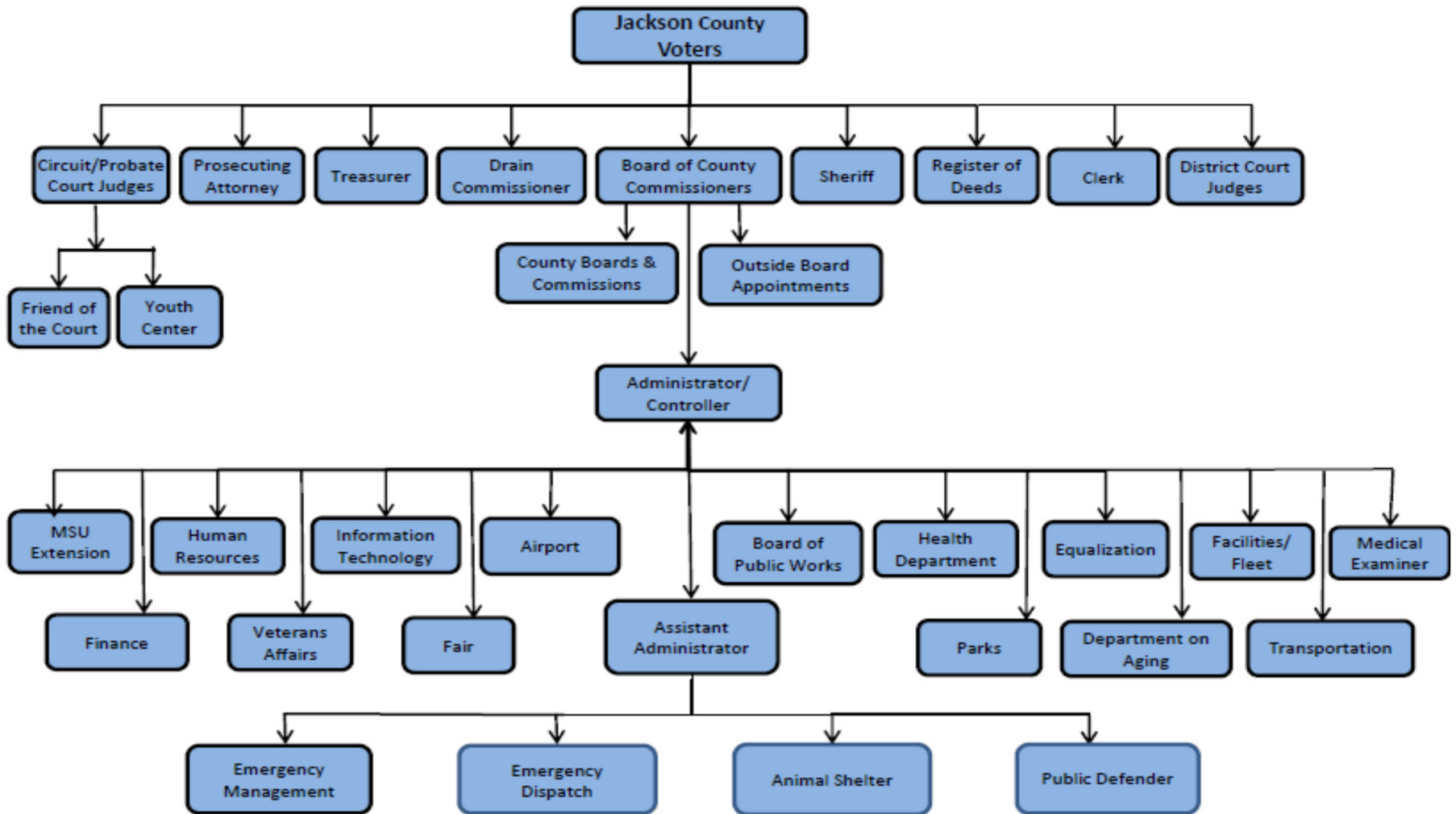
### ADMINISTRATOR/CONTROLLER

Michael R. Overton

### FINANCE DIRECTOR

Cecilia Anderson, CPA

Organization Chart





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**Jackson County  
Michigan**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO



## **FINANCIAL SECTION**

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## INDEPENDENT AUDITORS' REPORT

June 29, 2022

Board of Commissioners  
County of Jackson, Michigan  
Jackson, Michigan

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the **County of Jackson, Michigan** (the "County"), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, based our audit and the report of the other auditors, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof, and the budgetary comparisons for the general fund and the major special revenue fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

We did not audit the financial statements of the following entity, which represents the indicated percentages of total aggregate discretely presented component units:

	Percent of Assets	Percent of Revenues	Percent of Net Position
Economic Development Corporation	5.6%	0.2%	12.7%

Those statements were audited by other auditors whose report thereon has been furnished to us, and our opinions, insofar as they relate to the amounts included for the above entity, are based solely on the report of the other auditors.



### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) 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 Independent Auditors' 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 the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about 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.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is 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 fund financial statements and schedules 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 auditors' 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, under separate cover, our report dated June 29, 2022, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Lehmann Johnson LLC". The signature is written in a cursive, flowing style.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

# COUNTY OF JACKSON, MICHIGAN

## Management's Discussion and Analysis

As management of the County of Jackson, Michigan (the "County"), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2021. We encourage readers to consider the information presented here in conjunction with accompanying audited financial statements.

### Financial Highlights

· Total net position	\$ (1,807,994)
· Change in total net position	14,600,357
· Fund balances, governmental funds	27,354,454
· Change in fund balances, governmental funds	6,125,716
· Unassigned fund balance, general fund	9,098,016
· Change in fund balance, general fund	1,933,816
· Installment debt outstanding	164,227,762
· Change in installment debt	(580,413)

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

**Government-wide Financial Statements.** The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets, deferred outflows of resources, liabilities and deferred inflows of resources with the difference being net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include judicial, general government, public safety, public works, health and welfare, recreation and cultural, and community development. The business-type activities of the County include delinquent tax revolving, medical care facility, resource recovery, personal property tax and foreclosure tax administration funds.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also legally separate Economic Development Corporation, Land Bank Authority, Drain Commission, Brownfield Redevelopment Authority, and Board of Public Works for which the County is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government itself.

**Fund Financial Statements.** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.



## COUNTY OF JACKSON, MICHIGAN

### Management's Discussion and Analysis

**Governmental Funds.** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County maintains numerous individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the general fund, road fund and Series 2018C LifeWays debt service fund, all of which are considered to be major funds. Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

The County adopts an annual appropriated budget for its general fund and special revenue funds. Budgetary comparison statements and schedules have been provided to demonstrate compliance with these budgets.

**Proprietary Funds.** The County maintains two different types of proprietary funds. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for its delinquent tax revolving fund, medical care facility, resource recovery, personal property tax and foreclosure tax administration funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses *internal service funds* to account for its risk management and employee benefit programs in addition to land use planning and graphic information systems. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the delinquent tax revolving and medical care facility, which are considered to be major funds of the County. Individual fund data for each of the nonmajor proprietary funds is provided in the form of combining statements elsewhere in this report. The County's internal service funds are presented in the proprietary fund financial statements in the Governmental Activities – Internal Service Funds column.

**Fiduciary Funds.** *Fiduciary funds* are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are *not available* to support the County's own programs. The accounting used for *fiduciary funds* is much like that used for proprietary funds.

**Notes to the Financial Statements.** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

**Other Information.** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the County's progress in funding its obligation to provide pension and other postemployment benefits to its employees.

## COUNTY OF JACKSON, MICHIGAN

### Management's Discussion and Analysis

#### Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the County, liabilities and deferred inflows of resources exceeded assets and deferred outflows of resources by \$1,807,994 at the close of the most recent fiscal year.

	Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Assets</b>						
Current and other assets	\$ 99,629,227	\$ 59,061,422	\$ 54,791,540	\$ 35,253,366	\$ 154,420,767	\$ 94,314,788
Capital assets, net	254,955,329	258,031,272	15,724,624	16,524,991	270,679,953	274,556,263
<b>Total assets</b>	<u>354,584,556</u>	<u>317,092,694</u>	<u>70,516,164</u>	<u>51,778,357</u>	<u>425,100,720</u>	<u>368,871,051</u>
<b>Deferred outflows of resources</b>						
	11,228,668	26,714,520	5,650,209	7,723,777	16,878,877	34,438,297
<b>Liabilities</b>						
Long-term debt	149,261,351	159,425,364	17,933,769	8,719,737	167,195,120	168,145,101
Current and other liabilities	194,590,197	177,510,391	27,184,842	26,462,951	221,775,039	203,973,342
<b>Total liabilities</b>	<u>343,851,548</u>	<u>336,935,755</u>	<u>45,118,611</u>	<u>35,182,688</u>	<u>388,970,159</u>	<u>372,118,443</u>
<b>Deferred inflows of resources</b>						
	44,441,894	38,310,576	10,375,538	9,288,680	54,817,432	47,599,256
<b>Net position</b>						
Net investment in capital assets	168,863,468	164,314,365	8,379,214	8,517,314	177,242,682	172,831,679
Restricted	25,104,903	18,122,919	12,535,036	10,491,235	37,639,939	28,614,154
Unrestricted (deficit)	(216,448,589)	(213,876,401)	(242,026)	(3,977,783)	(216,690,615)	(217,854,184)
<b>Total net position</b>	<u>\$ (22,480,218)</u>	<u>\$ (31,439,117)</u>	<u>\$ 20,672,224</u>	<u>\$ 15,030,766</u>	<u>\$ (1,807,994)</u>	<u>\$ (16,408,351)</u>

A substantial portion of the County's net position, \$177,242,682 reflects its investment in capital assets (e.g., land, land improvements, construction in progress, avigation easements, buildings and improvements, equipment and furniture, vehicles, infrastructure, and depletable assets), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources since the capital assets themselves cannot be used to liquidate these liabilities.

An additional portion of the County's net position of \$37,639,939 represents resources that are subject to external restrictions on how they may be used. The County reports an *unrestricted net position deficit* of \$216,690,615.

The County implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*, in fiscal year 2015 and GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, in fiscal year 2018. In addition to expanded disclosure requirements, the County is required to report its net pension asset/liability, net other postemployment benefit asset/liability, and the related deferred inflows/outflows of resources on the statement of net position.

COUNTY OF JACKSON, MICHIGAN

Management's Discussion and Analysis

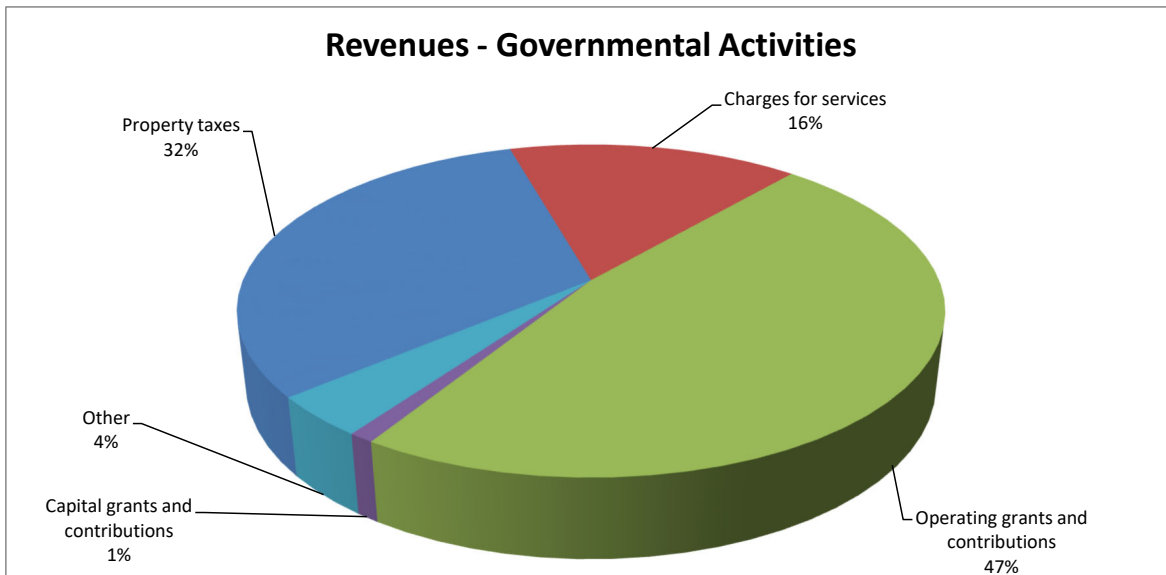
	Changes in Net Position					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
<b>Revenues</b>						
Program revenues:						
Charges for services	\$ 18,422,641	\$ 14,551,684	\$ 19,214,868	\$ 20,142,460	\$ 37,637,509	\$ 34,694,144
Operating grants and contributions	55,707,263	70,878,481	11,063,961	7,035,892	66,771,224	77,914,373
Capital grants and contributions	1,255,222	6,158,470	-	-	1,255,222	6,158,470
General revenues:						
Property taxes	37,109,083	34,430,821	-	-	37,109,083	34,430,821
Unrestricted state shared revenues	4,213,754	3,362,269	-	-	4,213,754	3,362,269
Unrestricted investment earnings	31,905	294,953	-	-	31,905	294,953
<b>Total revenues</b>	<b>116,739,868</b>	<b>129,676,678</b>	<b>30,278,829</b>	<b>27,178,352</b>	<b>147,018,697</b>	<b>156,855,030</b>
<b>Expenses</b>						
Judicial	5,586,704	6,004,695	-	-	5,586,704	6,004,695
General government	25,399,614	26,583,237	-	-	25,399,614	26,583,237
Public safety	20,312,424	21,686,972	-	-	20,312,424	21,686,972
Public works	31,623,053	37,790,609	-	-	31,623,053	37,790,609
Health and welfare	16,360,886	15,042,924	-	-	16,360,886	15,042,924
Recreation and cultural	4,589,865	3,844,920	-	-	4,589,865	3,844,920
Community development	662,862	1,826,831	-	-	662,862	1,826,831
Interest on long-term debt	4,983,884	5,264,380	-	-	4,983,884	5,264,380
Delinquent tax revolving	-	-	616,225	425,900	616,225	425,900
Medical care facility	-	-	23,068,492	25,579,283	23,068,492	25,579,283
Resource recovery	-	-	91,459	228,135	91,459	228,135
Personal property tax	-	-	8,961	124,194	8,961	124,194
Foreclosure tax administration	-	-	500,664	537,242	500,664	537,242
<b>Total expenses</b>	<b>109,519,292</b>	<b>118,044,568</b>	<b>24,285,801</b>	<b>26,894,754</b>	<b>133,805,093</b>	<b>144,939,322</b>
Change in net position, before transfers	7,220,576	11,632,110	5,993,028	283,598	13,213,604	11,915,708
Transfers	1,738,323	2,568,603	(351,570)	(1,915,514)	1,386,753	653,089
Change in net position	8,958,899	14,200,713	5,641,458	(1,631,916)	14,600,357	12,568,797
<b>Net position</b>						
Beginning of year	(31,439,117)	(45,639,830)	15,030,766	16,662,682	(16,408,351)	(28,977,148)
<b>Net position, end of year</b>	<b>\$ (22,480,218)</b>	<b>\$ (31,439,117)</b>	<b>\$ 20,672,224</b>	<b>\$ 15,030,766</b>	<b>\$ (1,807,994)</b>	<b>\$ (16,408,351)</b>

# COUNTY OF JACKSON, MICHIGAN

## Management's Discussion and Analysis

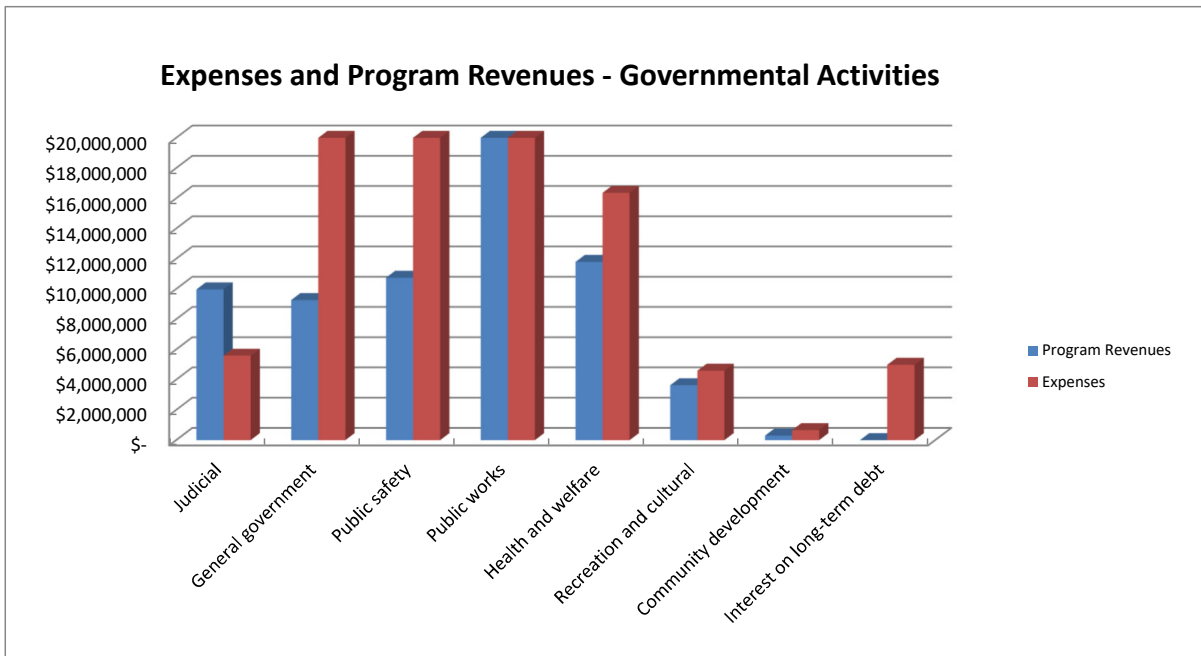
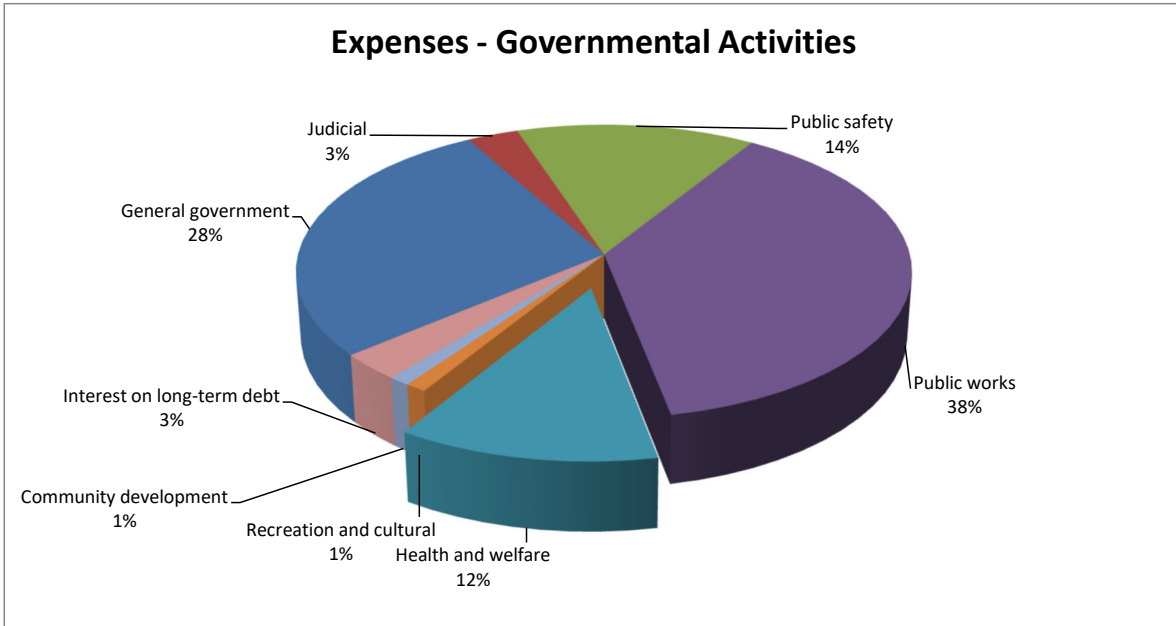
**Governmental Activities.** Governmental activities net position increased by \$8,958,899. Key elements of this increase are as follows:

- There is an increase in charges for services compared to prior year of \$3,870,957. Included in this increase is the revenue generated from the Jackson County Fair in 2021. The increase was \$1,462,269 compared to 2020 because the Fair was cancelled in 2020 due to the COVID pandemic. There is an increase in Public Works for \$1,090,583. This is attributable to contracting with MDOT for highway work. The remainder of the increase in revenue compared to prior year is \$451,122 with the Parks and Golf revenues, \$148,445 for Court Services and \$473,426 for General Government services.
- There is an increase in property tax revenue in the amount \$2,678,262. This is primarily due to an increase in the Senior Services millage from .25 to .6 mills. The increase generated an additional \$1,700,575 of revenue compared to the prior year.
- There is an increase in State revenue sharing in the amount of \$851,485 compared to the prior year because the State did not issue August 2020 revenue sharing.
- The County utilized \$4,690,115 of American Rescue Plan Funds. \$3,181,766 of the funds were used to cover a portion of the payroll and benefits for public safety employees who are responding to the pandemic. \$1,508,349 of the funds were used to invest into the infrastructure to help improve the efficiencies to County wide programs that the citizens of Jackson County use.
- There is a reduction of Federal source revenue for Public Safety in the amount of \$4,903,249 because projects were pushed to 2022.
- There is a decrease in Public Works expenses of \$6,167,556. The primary reason is a reduction in pension expense of \$3,952,957 and OPEB of \$5,049,475 compared to prior year. In addition, there is a \$2,201,965 increase in depreciation expense.
- There is a reduction in operating grants and contributions and is primarily due to a reduction in local projects in Public Works which was \$20,627,889. In addition, there is a reduction in State source revenue in the amount of \$3,751,003 for Public Works.
- There is a reduction in General Government expense and is primarily due to a reduction in pension expense in the amount of \$1,753,055.
- There is a reduction in Public Safety expense and is primarily due to a reduction in pension expense in the amount of \$1,369,332.
- There is an increase in Health and Welfare expenses of \$1,378,713 and is related to COVID pandemic and \$707,359 increase in indirect costs. In addition, there is a reduction in pension expense in the amount of \$1,111,167 in Health and Welfare.
- There is an increase in Recreation and Culture expense compared to prior year and is primarily due to \$1,293,718 of Jackson County Fair expense. In 2020, the Jackson County Fair was cancelled due to the COVID pandemic. In addition, there is a reduction in pension expense in the amount of \$347,945.
- There is a decrease of \$398,784 in Pension and OPEB expense in Community Development.



COUNTY OF JACKSON, MICHIGAN

Management's Discussion and Analysis



**Business-type Activities.** Business-type activities increased the County’s net position by \$5,641,458. Key elements of this increase are as follows:

- The delinquent tax revolving fund net position increased \$1,818,932 from the prior year due to a decrease in the transfers out from the fund.
- The Jackson County Medical Care Facility (the “Facility”) fund net position increased by \$3,863,079 from the prior year. This is primarily due to receiving \$6.4 million from various funding sources to respond to the impacts of the COVID-19 pandemic.

# COUNTY OF JACKSON, MICHIGAN

## Management's Discussion and Analysis

### Financial Analysis of the County's Funds

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental Funds.** The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$27,354,454, an increase of \$6,125,716 in comparison with the prior year. A portion of this total, \$6,546,347, constitutes unassigned fund balance, which is available for spending for specific purposes and government discretion. The remainder of fund balance is nonspendable, restricted, or committed to indicate that it is not available for new spending.

The general fund is the chief operating fund of the County. At the end of the current fiscal year, unassigned fund balance of the general fund was \$9,098,016, while total fund balance reached \$10,844,279. As a measure of the general fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures and transfers out. Unassigned fund balance represents 19.98 percent of total general fund expenditures and transfers out, while total fund balance represents 23.82 percent of that same amount.

The road fund balance decreased by \$4,072,010. This was primarily due to Township revenue of approximately \$557,000, and project expenditures of \$6.8 million. JCDOT's 30% cost share was approximately \$2.4 million.

The Series 2018C LifeWays debt service fund receivable represents future debt payments on long-term debt.

**Proprietary Funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position (deficit) of the delinquent tax revolving and medical care facility funds were \$11,030,902 and \$(13,134,684) respectively. The unrestricted net position for the delinquent tax revolving fund increased \$1,798,441 from the prior year due to a decrease in the transfers out from the fund. Additionally, the Medical Care Facility's unrestricted net position increased \$4,675,869 primarily due to receiving \$6.4 million from various funding sources to respond to the impacts of the COVID-19 pandemic.

### General Fund Budgetary Highlights

The general fund revenue increased by \$3,749,382 from the original to the final amended budget. This was primarily due to the following:

- American Rescue Plan funds received in the amount of \$2,397,991
- Increase in property taxes in the amount of \$820,000
- Increase in Local Community Stabilization tax of \$125,000
- Recreational Marijuana taxes and fees \$224,010
- Increase in charges for services \$258,846

Overall, actual general fund revenue and other financing sources for the year ended were under the final budget by \$2,242,819. Actual expenditures and other financing uses for the year ended were under the final budget by \$2,246,200.

The general fund amended budget had appropriations to other funds (transfers out) of \$10,812,368. Actual appropriations were \$10,807,953, under budget by \$4,415.

## COUNTY OF JACKSON, MICHIGAN

### Management's Discussion and Analysis

#### Capital Asset and Debt Administration

**Capital Assets.** The County's capital assets for its governmental and business-type activities as of December 31, 2021 amounted to \$270,679,953 (net of accumulated depreciation). This investment in capital assets includes land, land improvements, construction in progress, avigation easements, buildings and improvements, equipment and furniture, vehicles, infrastructure and depletable assets. Additional information for capital assets can be found at Note 6.

	Capital Assets (net of depreciation)					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land	\$ 4,397,492	\$ 4,397,492	\$ -	\$ -	\$ 4,397,492	\$ 4,397,492
Land improvements	16,116,380	16,116,380	-	-	16,116,380	16,116,380
Construction in progress	1,621,078	3,631,045	-	-	1,621,078	3,631,045
Avigation easements	375,547	375,547	-	-	375,547	375,547
Buildings and improvements	28,313,943	29,259,436	15,056,683	15,725,110	43,370,626	44,984,546
Equipment and furniture	15,747,375	18,449,727	642,177	757,075	16,389,552	19,206,802
Vehicles	278,476	257,634	25,764	42,806	304,240	300,440
Infrastructure	187,703,983	185,142,956	-	-	187,703,983	185,142,956
Depletable assets	401,055	401,055	-	-	401,055	401,055
<b>Total capital assets, net</b>	<b>\$ 254,955,329</b>	<b>\$ 258,031,272</b>	<b>\$ 15,724,624</b>	<b>\$ 16,524,991</b>	<b>\$ 270,679,953</b>	<b>\$ 274,556,263</b>

Significant capital asset additions during the year include the following:

- Rehab Apron - Airport - \$3,130,850
- 8 Vehicles - \$293,979
- Tower - Ballroom - \$197,095
- Elm Road Salt Barn - \$687,472
- 2 Single Axle Trucks - \$132,647
- 7 Underbody Scrapers for plow trucks - \$222,970
- 7 V-Box Spreader Insert - \$165,725
- 5 Tandem Axle Trucks - \$ 353,045
- 7 Side Snow Plows - \$51,301
- Mower - \$40,000

## COUNTY OF JACKSON, MICHIGAN

### Management's Discussion and Analysis

**Long-term Debt.** At the end of the current fiscal year, the County had total installment debt outstanding of \$164,227,762 excluding compensated absences. This entire amount is backed by the full faith and credit of the County and payable from the primary government's net position. The long-term debt included in the footnotes includes conduit debt issued by the County of Jackson for the benefit of LifeWays, Inc. a local mental health agency. The LifeWays outstanding bond debt of \$9,055,000 is offset by a receivables of \$1,165,000 reported in Series 2015B Lifeways debt service fund, \$2,290,000 in Building Authority debt service fund and \$5,600,000 in the 2018C Lifeways debt service fund. Additional information for long-term debt can be found at Note 9.

	Long-term Debt					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
General obligation bonds	\$ 139,907,880	\$ 149,002,174	\$ 6,920,000	\$ 7,535,000	\$ 146,827,880	\$ 156,537,174
Capital lease	758,248	583,670	-	-	758,248	583,670
Direct borrowings/placements	2,019,849	2,375,343	9,898,000	-	11,917,849	2,375,343
LifeWays settlement	701,369	951,369	-	-	701,369	951,369
Issuance discount	(8,473)	(10,168)	-	-	(8,473)	(10,168)
Issuance premium	3,448,254	3,734,763	582,635	636,024	4,030,889	4,370,787
Compensated absences	2,434,224	2,788,213	533,134	548,713	2,967,358	3,336,926
<b>Total</b>	<b>\$ 149,261,351</b>	<b>\$ 159,425,364</b>	<b>\$ 17,933,769</b>	<b>\$ 8,719,737</b>	<b>\$ 167,195,120</b>	<b>\$ 168,145,101</b>

The County's total installment debt decreased by \$580,413 during the current fiscal year, due to the scheduled principal payments.

The County maintains an "Aa3" rating from Moody's for its general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue up to 10 percent of its total state equalized valuation. The current debt limitation for the County is \$696,601,904 which is significantly higher than the County's outstanding general obligation debt.

#### Economic Factors and Next Year's Budget and Rates

The following factors were considered in preparing the County's budget for the 2022 fiscal year:

- 3% wage increase is included in the 2022 budget.
- For 2022, the applicable inflation rate was 3.3% for property taxable values.
- There was no change in the amount in the revenue sharing from the State of Michigan.
- The Board will continue to follow its guideline of maintaining a general fund balance of 18%-24% of general fund expenditures.

#### Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the County of Jackson's finances. Questions concerning any of the information provided in this report or requests for additional financial information may be addressed to the County of Jackson Administrator/Controller, 120 West Michigan Avenue, Jackson, Michigan 49201.



## **BASIC FINANCIAL STATEMENTS**

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**COUNTY OF JACKSON, MICHIGAN**

**Statement of Net Position**

December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Assets</b>				
Cash and pooled investments	\$ 36,522,185	\$ 25,816,850	\$ 62,339,035	\$ 2,188,165
Restricted cash and investments	-	551,901	551,901	-
Receivables, net	29,119,090	9,989,313	39,108,403	6,791,593
Advance to component unit	327,500	-	327,500	-
Internal balances	1,591,468	(1,591,468)	-	-
Prepaid items and other assets	5,013,291	1,976,479	6,989,770	63,941
Net pension asset	27,055,693	18,048,465	45,104,158	-
Capital assets not being depreciated	22,510,497	-	22,510,497	-
Capital assets being depreciated, net	232,444,832	15,724,624	248,169,456	2,332,544
<b>Total assets</b>	<b>354,584,556</b>	<b>70,516,164</b>	<b>425,100,720</b>	<b>11,376,243</b>
<b>Deferred outflows of resources</b>				
Deferred pension amounts	2,412,129	1,185,820	3,597,949	-
Deferred other postemployment benefit amounts	8,816,539	4,317,377	13,133,916	-
Deferred charges on refunding	-	147,012	147,012	-
<b>Total deferred outflows of resources</b>	<b>11,228,668</b>	<b>5,650,209</b>	<b>16,878,877</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable and accrued liabilities	9,628,142	1,920,962	11,549,104	83,880
Unearned revenue	13,953,164	197,001	14,150,165	-
Advance from primary government	-	-	-	327,500
Long-term debt:				
Due within one year	11,164,984	6,451,843	17,616,827	1,700,000
Due in more than one year	138,096,367	11,481,926	149,578,293	4,277,848
Total other postemployment benefit liability (due in more than one year)	171,008,891	25,066,879	196,075,770	-
<b>Total liabilities</b>	<b>343,851,548</b>	<b>45,118,611</b>	<b>388,970,159</b>	<b>6,389,228</b>
<b>Deferred inflows of resources</b>				
Deferred pension amounts	25,198,839	6,699,249	31,898,088	-
Deferred other postemployment benefit amounts	6,751,118	3,676,289	10,427,407	-
Taxes levied for a subsequent period	12,491,937	-	12,491,937	-
<b>Total deferred inflows of resources</b>	<b>44,441,894</b>	<b>10,375,538</b>	<b>54,817,432</b>	<b>-</b>
<b>Net position</b>				
Net investment in capital assets	168,863,468	8,379,214	177,242,682	2,332,544
Restricted for:				
Judicial	1,734,433	-	1,734,433	-
Public safety	2,559,309	-	2,559,309	-
Public works	472,506	-	472,506	-
Health and welfare	6,178,643	-	6,178,643	-
Recreation and cultural	528,329	-	528,329	-
Community development	7,831	-	7,831	-
State mandated and other purposes	652,882	-	652,882	-
Debt service	8,510,491	-	8,510,491	-
Capital projects	-	-	-	1,105,125
Brownfield loans	-	-	-	621,521
Permanent funds:				
Nonexpendable	5,533	-	5,533	-
Expendable	185,963	-	185,963	-
Pension	4,268,983	12,535,036	16,804,019	-
Unrestricted (deficit)	(216,448,589)	(242,026)	(216,690,615)	927,825
<b>Total net position</b>	<b>\$ (22,480,218)</b>	<b>\$ 20,672,224</b>	<b>\$ (1,807,994)</b>	<b>\$ 4,987,015</b>

The accompanying notes are an integral part of these financial statements.

# COUNTY OF JACKSON, MICHIGAN

## Statement of Activities

For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Primary government</b>					
Governmental activities:					
Judicial	\$ 5,586,704	\$ 2,397,490	\$ 7,576,402	\$ -	\$ 4,387,188
General government	25,399,614	3,358,811	5,911,412	-	(16,129,391)
Public safety	20,312,424	3,356,867	7,387,847	-	(9,567,710)
Public works	31,623,053	5,681,741	22,738,862	1,255,222	(1,947,228)
Health and welfare	16,360,886	545,429	11,242,518	-	(4,572,939)
Recreation and cultural	4,589,865	3,063,613	571,725	-	(954,527)
Community development	662,862	18,690	278,497	-	(365,675)
Interest on long-term debt	4,983,884	-	-	-	(4,983,884)
<b>Total governmental activities</b>	<b>109,519,292</b>	<b>18,422,641</b>	<b>55,707,263</b>	<b>1,255,222</b>	<b>(34,134,166)</b>
Business-type activities:					
Delinquent tax revolving	616,225	1,223,112	1,253,423	-	1,860,310
Medical care facility	23,068,492	17,016,809	9,768,202	-	3,716,519
Resource recovery	91,459	100	34	-	(91,325)
Personal property tax	8,961	15,883	42,302	-	49,224
Foreclosure tax administration	500,664	958,964	-	-	458,300
<b>Total business-type activities</b>	<b>24,285,801</b>	<b>19,214,868</b>	<b>11,063,961</b>	<b>-</b>	<b>5,993,028</b>
<b>Total primary government</b>	<b>\$ 133,805,093</b>	<b>\$ 37,637,509</b>	<b>\$ 66,771,224</b>	<b>\$ 1,255,222</b>	<b>\$ (28,141,138)</b>
<b>Component units</b>					
Economic Development Corporation					
Corporation	\$ 8,135	\$ -	\$ 1,159	\$ -	\$ (6,976)
Land Bank Authority	12,070	400	-	-	(11,670)
Drain Commission	344,019	-	-	169,132	(174,887)
Brownfield Redevelopment Authority					
Authority	157,481	-	159,642	-	2,161
Board of Public Works	260,667	-	260,644	-	(23)
<b>Total component units</b>	<b>\$ 782,372</b>	<b>\$ 400</b>	<b>\$ 421,445</b>	<b>\$ 169,132</b>	<b>\$ (191,395)</b>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Statement of Activities

For the Year Ended December 31, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
<b>Changes in net position</b>				
Net expenses	\$ (34,134,166)	\$ 5,993,028	\$ (28,141,138)	\$ (191,395)
General revenues:				
Property taxes	37,109,083	-	37,109,083	1,866
Unrestricted state shared revenue	4,213,754	-	4,213,754	-
Unrestricted investment earnings	31,905	-	31,905	1,366
Transfers - internal activities	1,738,323	(351,570)	1,386,753	-
Total general revenues and transfers	43,093,065	(351,570)	42,741,495	3,232
<b>Change in net position</b>	8,958,899	5,641,458	14,600,357	(188,163)
Net position, beginning of year	(31,439,117)	15,030,766	(16,408,351)	5,175,178
<b>Net position, end of year</b>	<u>\$ (22,480,218)</u>	<u>\$ 20,672,224</u>	<u>\$ (1,807,994)</u>	<u>\$ 4,987,015</u>

concluded

The accompanying notes are an integral part of these financial statements.

# COUNTY OF JACKSON, MICHIGAN

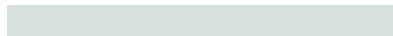
## Balance Sheet

Governmental Funds

December 31, 2021

	General	Road	Series 2018C LifeWays Debt Service
<b>Assets</b>			
Cash and pooled investments	\$ 18,756,814	\$ 1,032,919	\$ 500
Receivables:			
Accounts, net	164,709	217,487	-
Taxes	-	-	-
Accrued interest	53,593	-	-
Due from other governments	778,270	4,321,376	5,600,000
Due from other funds	1,493,273	434,636	-
Advances to component units	327,500	-	-
Advances to other funds	500,000	-	-
Inventories	-	2,787,031	-
Prepaid items	918,763	-	-
<b>Total assets</b>	<b>\$ 22,992,922</b>	<b>\$ 8,793,449</b>	<b>\$ 5,600,500</b>
<b>Liabilities</b>			
Negative equity in cash and pooled investments	\$ -	\$ -	\$ -
Accounts payable	520,346	2,541,497	-
Accrued payroll	717,602	285,230	-
Accrued liabilities	144,793	-	-
Due to other funds	34,414	190,931	-
Advances from other governments	-	2,377,057	-
Advances from other funds	-	-	-
Unearned revenue	10,731,488	2,912,331	-
<b>Total liabilities</b>	<b>12,148,643</b>	<b>8,307,046</b>	<b>-</b>
<b>Deferred inflows of resources</b>			
Unavailable revenue - due from other governments	-	-	5,600,000
Unavailable revenue - local contracts	-	251,041	-
Taxes levied for a subsequent period	-	-	-
<b>Total deferred inflows of resources</b>	<b>-</b>	<b>251,041</b>	<b>5,600,000</b>
<b>Fund balances</b>			
Nonspendable	1,746,263	2,787,031	-
Restricted	-	-	500
Committed	-	-	-
Unassigned (deficit)	9,098,016	(2,551,669)	-
<b>Total fund balances</b>	<b>10,844,279</b>	<b>235,362</b>	<b>500</b>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<b>\$ 22,992,922</b>	<b>\$ 8,793,449</b>	<b>\$ 5,600,500</b>

The accompanying notes are an integral part of these financial statements.



<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 16,960,398	\$ 36,750,631
1,196,583	1,578,779
11,783,891	11,783,891
-	53,593
5,003,181	15,702,827
305,110	2,233,019
-	327,500
-	500,000
203,859	2,990,890
101,836	1,020,599
<u>\$ 35,554,858</u>	<u>\$ 72,941,729</u>
\$ 350,460	\$ 350,460
1,063,099	4,124,942
617,218	1,620,050
77,280	222,073
416,206	641,551
-	2,377,057
500,000	500,000
309,345	13,953,164
<u>3,333,608</u>	<u>23,789,297</u>
3,455,000	9,055,000
-	251,041
<u>12,491,937</u>	<u>12,491,937</u>
<u>15,946,937</u>	<u>21,797,978</u>
311,228	4,844,522
11,906,022	11,906,522
4,057,063	4,057,063
-	6,546,347
<u>16,274,313</u>	<u>27,354,454</u>
<u>\$ 35,554,858</u>	<u>\$ 72,941,729</u>

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## COUNTY OF JACKSON, MICHIGAN

### Reconciliation

Fund Balances of Governmental Funds  
to Net Position of Governmental Activities  
December 31, 2021

<b>Fund balances - total governmental funds</b>	\$ 27,354,454
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:	
Capital assets used in governmental activities are not financial resources, and therefore not reported in the funds.	
Capital assets not being depreciated	22,510,497
Capital assets being depreciated, net	232,444,832
The focus of governmental funds is on short-term financing. Accordingly, some assets will not be available to pay for current-period expenditures. Those assets (such as certain receivables) are offset by deferred inflows of resources in the governmental funds, and thus are not included in fund balance.	
Long-term receivable included in deferred inflows of resources - LifeWays	9,055,000
Unavailable state grant funding for state and local road and bridge programs	251,041
Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The assets and liabilities of certain internal service funds are included in governmental activities in the statement of net position.	
Net position of governmental activities accounted for in internal service funds	840,096
Certain liabilities, such as bonds payable, commitments, and employee benefits are not due and payable in the current period, and therefore are not reported in the funds.	
Bonds, capital lease and installment purchase agreements	(142,685,977)
Unamortized bond premium	(3,448,254)
Unamortized bond discount	8,473
Due to LifeWays - long-term agreement	(701,369)
Compensated absences	(2,434,224)
Self-insurance liability	(319,590)
Accrued interest on long-term debt	(680,710)
Certain pension and other postemployment benefit-related amounts are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.	
Net pension asset	27,055,693
Deferred outflows related to the net pension asset/liability	2,412,129
Deferred inflows related to the net pension asset/liability	(25,198,839)
Total other postemployment benefit liability	(171,008,891)
Deferred outflows related to the total other postemployment benefit liability	8,816,539
Deferred inflows related to the total other postemployment benefit liability	(6,751,118)
<b>Net position of governmental activities</b>	<b>\$ (22,480,218)</b>

The accompanying notes are an integral part of these financial statements.

# COUNTY OF JACKSON, MICHIGAN

## Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

For the Year Ended December 31, 2021

	General	Road	Series 2018C LifeWays Debt Service
<b>Revenues</b>			
Property taxes	\$ 24,941,124	\$ -	\$ -
Licenses, fees, taxes and permits	284,106	142,080	-
Intergovernmental	12,115,915	23,595,437	422,381
Charges for services	5,592,250	5,614,114	-
Fines and forfeitures	365,598	-	-
Investment earnings	30,292	316	-
Rental	218,745	80,660	-
Donations	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	1,055,953	43,003	-
<b>Total revenues</b>	<b>44,603,983</b>	<b>29,475,610</b>	<b>422,381</b>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	21,360,367	-	-
Public safety	12,315,601	-	-
Public works	-	30,213,450	-
Health and welfare	1,050,381	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Debt service:			
Principal	-	4,445,988	240,000
Interest	-	1,902,593	182,381
Capital outlay, net	-	(2,946,784)	-
<b>Total expenditures</b>	<b>34,726,349</b>	<b>33,615,247</b>	<b>422,381</b>
<b>Revenue over (under) expenditures</b>	<b>9,877,634</b>	<b>(4,139,637)</b>	<b>-</b>
<b>Other financing sources (uses)</b>			
Issuance of long-term debt	-	-	-
Proceeds from sale of capital assets	-	67,627	-
Transfers in	2,864,135	-	-
Transfers out	(10,807,953)	-	-
<b>Total other financing sources (uses)</b>	<b>(7,943,818)</b>	<b>67,627</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>1,933,816</b>	<b>(4,072,010)</b>	<b>-</b>
Fund balances, beginning of year	8,910,463	4,307,372	500
<b>Fund balances, end of year</b>	<b>\$ 10,844,279</b>	<b>\$ 235,362</b>	<b>\$ 500</b>

The accompanying notes are an integral part of these financial statements.



<b>Nonmajor Governmental Funds</b>	<b>Total</b>
\$ 12,167,959	\$ 37,109,083
690,105	1,116,291
18,364,117	54,497,850
7,062,310	18,268,674
64,210	429,808
1,567	32,175
342,594	641,999
36,850	36,850
3,283,897	3,283,897
370,909	370,909
363,106	1,462,062
<u>42,747,624</u>	<u>117,249,598</u>
5,968,562	5,968,562
68,566	21,428,933
5,768,637	18,084,238
-	30,213,450
14,474,897	15,525,278
4,058,019	4,058,019
665,001	665,001
5,475,803	10,161,791
3,312,355	5,397,329
4,090,175	1,143,391
<u>43,882,015</u>	<u>112,645,992</u>
<u>(1,134,391)</u>	<u>4,603,606</u>
886,581	886,581
6,562	74,189
18,110,138	20,974,273
<u>(9,604,980)</u>	<u>(20,412,933)</u>
<u>9,398,301</u>	<u>1,522,110</u>
8,263,910	6,125,716
8,010,403	21,228,738
<u>\$ 16,274,313</u>	<u>\$ 27,354,454</u>

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## COUNTY OF JACKSON, MICHIGAN

### Reconciliation

Net Changes in Fund Balances of Governmental Funds  
to Change in Net Position of Governmental Activities  
For the Year Ended December 31, 2021

<b>Net change in fund balances - total governmental funds</b>	<b>\$ 6,125,716</b>
Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.	
Acquisition/construction of capital assets	15,873,887
Depreciation expense	(18,790,110)
Proceeds from sale of capital assets	(74,189)
Loss on sale of capital assets	(85,531)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds, but rather are deferred to the following fiscal year.	
Change in deferred inflows of resources for long-term due from other governments	(710,000)
Change in unavailable State grant funding for state and local road and bridge programs	132,588
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term debt in the statement of net position. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term debt in the statement of net position.	
Principal payments on long-term debt	10,161,791
Reduction in Lifeways settlement liability	250,000
Proceeds from issuance of long-term debt	(886,581)
Amortization of bond discount	(1,695)
Amortization of bond premium	286,509
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 governmental funds.	
Change in self-insurance liability	110,937
Change in accrued interest payable on long-term debt	80,662
Change in the accrual for compensated absences	353,989
Change in total other postemployment benefit liability and related deferred amounts	(11,416,571)
Change in net pension asset/liability and related deferred amounts	6,969,595
Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.	
Investment earnings from internal service funds	55
Net operating loss of the internal service funds	(599,136)
Transfers accounted for in internal service funds	1,176,983
<b>Change in net position of governmental activities</b>	<b>\$ 8,958,899</b>

The accompanying notes are an integral part of these financial statements.

## COUNTY OF JACKSON, MICHIGAN

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund

For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>				
Property taxes	\$ 24,214,940	\$ 25,034,940	\$ 24,941,124	\$ (93,816)
Licenses, fees, taxes, and permits	68,300	300,310	284,106	(16,204)
Intergovernmental	9,926,192	12,211,246	12,115,915	(95,331)
Charges for services	5,644,237	5,903,083	5,592,250	(310,833)
Fines and forfeitures	414,000	414,000	365,598	(48,402)
Investment earnings	100,000	100,000	30,292	(69,708)
Rental	217,558	231,748	218,745	(13,003)
Other	898,129	1,037,411	1,055,953	18,542
<b>Total revenues</b>	<b>41,483,356</b>	<b>45,232,738</b>	<b>44,603,983</b>	<b>(628,755)</b>
<b>Expenditures</b>				
Current:				
General government	22,599,694	22,819,826	21,360,367	(1,459,459)
Public safety	12,265,907	13,033,195	12,315,601	(717,594)
Health and welfare	942,816	1,115,113	1,050,381	(64,732)
<b>Total expenditures</b>	<b>35,808,417</b>	<b>36,968,134</b>	<b>34,726,349</b>	<b>(2,241,785)</b>
Revenues over expenditures	5,674,939	8,264,604	9,877,634	1,613,030
<b>Other financing sources (uses)</b>				
Transfers in	3,855,788	4,478,199	2,864,135	(1,614,064)
Transfers out	(9,530,727)	(10,812,368)	(10,807,953)	(4,415)
<b>Total other financing sources (uses)</b>	<b>(5,674,939)</b>	<b>(6,334,169)</b>	<b>(7,943,818)</b>	<b>(1,609,649)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>1,930,435</b>	<b>1,933,816</b>	<b>3,381</b>
Fund balance, beginning of year	8,910,463	8,910,463	8,910,463	-
<b>Fund balance, end of year</b>	<b>\$ 8,910,463</b>	<b>\$ 10,840,898</b>	<b>\$ 10,844,279</b>	<b>\$ 3,381</b>

The accompanying notes are an integral part of these financial statements.

## COUNTY OF JACKSON, MICHIGAN

### Statement of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Road Fund

For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>				
Licenses, fees, taxes and permits	\$ 100,000	\$ 124,555	\$ 142,080	\$ 17,525
Intergovernmental	38,115,317	25,293,982	23,595,437	(1,698,545)
Charges for services	2,929,396	5,521,739	5,614,114	92,375
Investment earnings	25,000	13,000	316	(12,684)
Rental	5,000	195	80,660	80,465
Other	59,000	56,000	43,003	(12,997)
<b>Total revenues</b>	<u>41,233,713</u>	<u>31,009,471</u>	<u>29,475,610</u>	<u>(1,533,861)</u>
<b>Expenditures</b>				
Current -				
Public works	39,626,712	30,013,711	30,213,450	199,739
Debt service:				
Principal	4,445,988	4,445,988	4,445,988	-
Interest	1,902,593	1,902,593	1,902,593	-
Capital outlay, net	(2,920,000)	(2,800,000)	(2,946,784)	(146,784)
<b>Total expenditures</b>	<u>43,055,293</u>	<u>33,562,292</u>	<u>33,615,247</u>	<u>52,955</u>
Revenues under expenditures	(1,821,580)	(2,552,821)	(4,139,637)	(1,586,816)
<b>Other financing sources</b>				
Proceeds from sale of capital assets	5,000	56,000	67,627	11,627
<b>Net change in fund balance</b>	<u>(1,816,580)</u>	<u>(2,496,821)</u>	<u>(4,072,010)</u>	<u>(1,575,189)</u>
Fund balance, beginning of year	<u>4,307,372</u>	<u>4,307,372</u>	<u>4,307,372</u>	<u>-</u>
<b>Fund balance, end of year</b>	<u>\$ 2,490,792</u>	<u>\$ 1,810,551</u>	<u>\$ 235,362</u>	<u>\$ (1,575,189)</u>

The accompanying notes are an integral part of these financial statements.

COUNTY OF JACKSON, MICHIGAN

**Statement of Net Position**

Proprietary Funds  
December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental
	Delinquent Tax Revolving	Medical Care Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Assets</b>					
Current assets:					
Cash and pooled investments	\$ 12,910,467	\$ 12,861,079	\$ 45,304	\$ 25,816,850	\$ 416,653
Receivables:					
Accounts, net	190,697	2,821,280	-	3,011,977	-
Taxes	4,776,944	-	-	4,776,944	-
Accrued interest	898,050	-	-	898,050	-
Due from other funds	20,572	-	-	20,572	-
Inventories	-	135,372	-	135,372	-
Prepaid items	-	150,849	-	150,849	1,001,802
Total current assets	<u>18,796,730</u>	<u>15,968,580</u>	<u>45,304</u>	<u>34,810,614</u>	<u>1,418,455</u>
Noncurrent assets:					
Restricted cash and investments	-	-	551,901	551,901	-
Receivables:					
Taxes	1,302,342	-	-	1,302,342	-
Land held for resale	-	-	1,690,258	1,690,258	-
Net pension asset	-	18,048,465	-	18,048,465	-
Capital assets being depreciated, net	21,824	15,702,800	-	15,724,624	-
Total noncurrent assets	<u>1,324,166</u>	<u>33,751,265</u>	<u>2,242,159</u>	<u>37,317,590</u>	<u>-</u>
<b>Total assets</b>	<u>20,120,896</u>	<u>49,719,845</u>	<u>2,287,463</u>	<u>72,128,204</u>	<u>1,418,455</u>
<b>Deferred outflows of resources</b>					
Deferred pension amounts	-	1,185,820	-	1,185,820	-
Deferred other postemployment benefit amounts	-	4,317,377	-	4,317,377	-
Deferred charges on refunding	-	147,012	-	147,012	-
<b>Total deferred outflows of resources</b>	<u>-</u>	<u>5,650,209</u>	<u>-</u>	<u>5,650,209</u>	<u>-</u>
<b>Liabilities</b>					
Current liabilities:					
Negative equity in cash and pooled investments	-	-	-	-	294,639
Accounts payable	250,505	210,304	25,415	486,224	30,009
Estimated claims payable	-	-	-	-	253,711
Accrued payroll	-	866,687	704	867,391	-
Accrued interest payable	-	67,739	-	67,739	-
Residents' trust payable	-	18,529	-	18,529	-
Due to other funds	1,607,452	-	4,588	1,612,040	-
Advance from State	-	86,079	-	86,079	-
Unearned revenue	-	197,001	-	197,001	-
Current portion of accrued compensated absences	-	533,134	-	533,134	-
Current portion of bonds, notes and loan payable	5,205,107	713,602	-	5,918,709	-
Current portion of estimated closure and postclosure monitoring costs	-	-	90,000	90,000	-
Total current liabilities	<u>7,063,064</u>	<u>2,693,075</u>	<u>120,707</u>	<u>9,876,846</u>	<u>578,359</u>
Noncurrent liabilities:					
Bonds, notes and loan payable, net of current portion	2,005,106	9,476,820	-	11,481,926	-
Estimated closure and postclosure monitoring costs, net of current portion	-	-	305,000	305,000	-
Total other postemployment benefit liability	-	25,066,879	-	25,066,879	-
Total noncurrent liabilities	<u>2,005,106</u>	<u>34,543,699</u>	<u>305,000</u>	<u>36,853,805</u>	<u>-</u>
<b>Total liabilities</b>	<u>9,068,170</u>	<u>37,236,774</u>	<u>425,707</u>	<u>46,730,651</u>	<u>578,359</u>
<b>Deferred inflows of resources</b>					
Deferred pension amounts	-	6,699,249	-	6,699,249	-
Deferred other postemployment benefit amounts	-	3,676,289	-	3,676,289	-
<b>Total deferred inflows of resources</b>	<u>-</u>	<u>10,375,538</u>	<u>-</u>	<u>10,375,538</u>	<u>-</u>
<b>Net position</b>					
Net investment in capital assets	21,824	8,357,390	-	8,379,214	-
Restricted for pension	-	12,535,036	-	12,535,036	-
Unrestricted (deficit)	11,030,902	(13,134,684)	1,861,756	(242,026)	840,096
<b>Total net position</b>	<u>\$ 11,052,726</u>	<u>\$ 7,757,742</u>	<u>\$ 1,861,756</u>	<u>\$ 20,672,224</u>	<u>\$ 840,096</u>

The accompanying notes are an integral part of these financial statements.



# COUNTY OF JACKSON, MICHIGAN

## Statement of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Delinquent Tax Revolving	Medical Care Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Operating revenues</b>					
Interest on taxes	\$ 1,245,330	\$ -	\$ 42,269	\$ 1,287,599	\$ -
Charges for services	1,223,112	17,016,809	974,947	19,214,868	10,787,192
Quality assurance supplement	-	2,448,114	-	2,448,114	-
Quality measure initiative assessment	-	400,090	-	400,090	-
Certified public expenditures	-	519,307	-	519,307	-
Other	4,586	18,199	-	22,785	-
<b>Total operating revenues</b>	<b>2,473,028</b>	<b>20,402,519</b>	<b>1,017,216</b>	<b>23,892,763</b>	<b>10,787,192</b>
<b>Operating expenses</b>					
Personnel services	262	15,575,335	25,253	15,600,850	-
Cost of services	380,913	6,346,325	41,918	6,769,156	10,781,138
Depreciation	4,459	871,845	-	876,304	-
Administration	179,196	-	533,913	713,109	605,190
<b>Total operating expenses</b>	<b>564,830</b>	<b>22,793,505</b>	<b>601,084</b>	<b>23,959,419</b>	<b>11,386,328</b>
Operating income (loss)	1,908,198	(2,390,986)	416,132	(66,656)	(599,136)
<b>Nonoperating revenues (expenses)</b>					
Grant revenue	-	6,375,663	-	6,375,663	-
Investment earnings	3,507	6,829	67	10,403	55
Interest expense	(51,395)	(274,987)	-	(326,382)	-
<b>Total nonoperating revenues (expenses)</b>	<b>(47,888)</b>	<b>6,107,505</b>	<b>67</b>	<b>6,059,684</b>	<b>55</b>
Net Income (loss) before transfers	1,860,310	3,716,519	416,199	5,993,028	(599,081)
<b>Transfers in</b>	<b>790,568</b>	<b>151,395</b>	<b>100,689</b>	<b>1,042,652</b>	<b>1,176,983</b>
<b>Transfers out</b>	<b>(831,946)</b>	<b>(4,835)</b>	<b>(557,441)</b>	<b>(1,394,222)</b>	<b>-</b>
<b>Change in net position</b>	<b>1,818,932</b>	<b>3,863,079</b>	<b>(40,553)</b>	<b>5,641,458</b>	<b>577,902</b>
Net position, beginning of year	9,233,794	3,894,663	1,902,309	15,030,766	262,194
<b>Net position, end of year</b>	<b>\$ 11,052,726</b>	<b>\$ 7,757,742</b>	<b>\$ 1,861,756</b>	<b>\$ 20,672,224</b>	<b>\$ 840,096</b>

The accompanying notes are an integral part of these financial statements.

COUNTY OF JACKSON, MICHIGAN

**Statement of Cash Flows**

Proprietary Funds

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Delinquent Tax Revolving	Medical Care Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Cash flows from operating activities</b>					
Cash received from customers, residents and users	\$ 4,086,712	\$ 17,419,582	\$ 1,100,272	\$ 22,606,566	\$ 10,746,656
Other operating receipts	4,586	-	-	4,586	-
Cash received from quality assurance supplement program	-	2,448,114	-	2,448,114	-
Cash received from quality measure initiative assessment	-	400,090	-	400,090	-
Cash received from certified public expenditures	-	519,307	-	519,307	-
Cash paid to employees	(262)	(12,640,927)	(34,999)	(12,676,188)	-
Cash paid to suppliers and claimants	(821,723)	(5,382,943)	(139,419)	(6,344,085)	(11,446,556)
Cash paid for employee benefits	-	(2,761,102)	-	(2,761,102)	-
Cash paid to third-parties	-	(1,470,650)	-	(1,470,650)	-
Payments for interfund services used	-	-	(520,445)	(520,445)	-
<b>Net cash provided by (used in) operating activities</b>	<u>3,269,313</u>	<u>(1,468,529)</u>	<u>405,409</u>	<u>2,206,193</u>	<u>(699,900)</u>
<b>Cash flows from capital and related financing activities</b>					
Purchase/construction of capital assets	(24,950)	(50,987)	-	(75,937)	-
Proceeds from issuance of long-term debt	10,015,320	-	-	10,015,320	-
Principal payments on long-term debt	(2,800,000)	(615,000)	-	(3,415,000)	-
Interest payments on long-term debt	(56,502)	(308,493)	-	(364,995)	-
<b>Net cash provided by (used in) capital and related financing activities</b>	<u>7,133,868</u>	<u>(974,480)</u>	<u>-</u>	<u>6,159,388</u>	<u>-</u>
<b>Cash flows from noncapital financing activities</b>					
Grant revenue	-	6,375,663	-	6,375,663	-
Proceeds from issuance of note payable	-	2,698,000	-	2,698,000	-
Transfers from other funds	790,568	151,395	100,689	1,042,652	1,176,983
Transfers to other funds	(831,946)	(4,835)	(557,441)	(1,394,222)	-
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>(41,378)</u>	<u>9,220,223</u>	<u>(456,752)</u>	<u>8,722,093</u>	<u>1,176,983</u>
<b>Cash flows from investing activities</b>					
Interest earnings on investments	178,644	6,829	67	185,540	55
<b>Net change in cash and pooled investments</b>	<u>10,540,447</u>	<u>6,784,043</u>	<u>(51,276)</u>	<u>17,273,214</u>	<u>477,138</u>
Cash and pooled investments, beginning of year	<u>2,370,020</u>	<u>6,077,036</u>	<u>648,481</u>	<u>9,095,537</u>	<u>(355,124)</u>
<b>Cash and pooled investments, end of year</b>	<u>\$ 12,910,467</u>	<u>\$ 12,861,079</u>	<u>\$ 597,205</u>	<u>\$ 26,368,751</u>	<u>\$ 122,014</u>
<b>Statement of Net Position Classification</b>					
Cash and pooled investments	\$ 12,910,467	\$ 12,861,079	\$ 45,304	\$ 25,816,850	\$ 416,653
Restricted cash and investments	-	-	551,901	551,901	-
Negative equity in cash and pooled investments	-	-	-	-	(294,639)
<b>Total</b>	<u>\$ 12,910,467</u>	<u>\$ 12,861,079</u>	<u>\$ 597,205</u>	<u>\$ 26,368,751</u>	<u>\$ 122,014</u>

continued...

**COUNTY OF JACKSON, MICHIGAN**

**Statement of Cash Flows**

Proprietary Funds

For the Year Ended December 31, 2021

	Business-type Activities - Enterprise Funds				Governmental Activities
	Delinquent Tax Revolving	Medical Care Facility	Nonmajor Enterprise Funds	Total	Internal Service Funds
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>					
Operating income (loss)	\$ 1,908,198	\$ (2,390,986)	\$ 416,132	\$ (66,656)	\$ (599,136)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation	4,459	871,845	-	876,304	-
Change in:					
Accounts receivable, net	61,487	899,743	-	961,230	3,000
Taxes receivable	1,556,783	-	-	1,556,783	-
Due from other funds	23,347	-	-	23,347	-
Inventories	-	10,023	-	10,023	-
Prepaid items	-	(110,724)	-	(110,724)	(43,536)
Land held for resale	-	-	78,931	78,931	-
Net pension asset	-	(4,689,914)	-	(4,689,914)	-
Deferred outflows of resources related to the net pension asset	-	73,197	-	73,197	-
Deferred outflows of resources related to the total other postemployment benefit liability	-	1,984,036	-	1,984,036	-
Accounts payable	(10,600)	(430,924)	(3,376)	(444,900)	(30,543)
Estimated claims payable	-	-	-	-	(29,685)
Accrued payroll	-	(141,082)	(866)	(141,948)	-
Residents' trust payable	-	6,158	-	6,158	-
Due to other funds	(274,361)	-	4,588	(269,773)	-
Unearned revenue	-	(496,970)	-	(496,970)	-
Accrued compensated absences	-	(15,579)	-	(15,579)	-
Estimated closure and postclosure monitoring costs	-	-	(90,000)	(90,000)	-
Total other postemployment benefit liability	-	1,875,790	-	1,875,790	-
Deferred inflows of resources related to the net pension asset	-	2,572,916	-	2,572,916	-
Deferred inflows of resources related to the total other postemployment benefit liability	-	(1,486,058)	-	(1,486,058)	-
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 3,269,313</u>	<u>\$ (1,468,529)</u>	<u>\$ 405,409</u>	<u>\$ 2,206,193</u>	<u>\$ (699,900)</u>

concluded

The accompanying notes are an integral part of these financial statements.

## COUNTY OF JACKSON, MICHIGAN

### Statement of Fiduciary Net Position

Fiduciary Funds  
December 31, 2021

	Pension Trust Fund	Custodial Funds
<b>Assets</b>		
Cash and pooled investments	\$ 833,324	\$ 3,011,463
Investments, at fair value:		
Domestic equities	129,291,342	-
Equity mutual funds	33,557,061	-
International equities	59,641,168	-
U.S. treasuries	16,067,933	-
U.S. agencies	11,834,499	-
Corporate domestic securities	41,941,165	-
Collateralized mortgage obligations	713,937	-
International securities	1,022,524	-
Real estate equities	1,679,706	-
Money market funds	6,550,951	-
Receivables:		
Accounts	-	41,767
Contributions receivable	518,312	-
Interest	279,279	-
<b>Total assets</b>	<u>303,931,201</u>	<u>3,053,230</u>
<b>Liabilities</b>		
Accrued expenses	495,186	75,254
Undistributed receipts	-	1,765,006
Due to other governments	-	821,773
Escrow payable	-	18,129
<b>Total liabilities</b>	<u>495,186</u>	<u>2,680,162</u>
<b>Net position</b>		
<b>Restricted for:</b>		
Pension benefits	303,436,015	-
Individuals, organizations and other governments	-	373,068
<b>Total net position</b>	<u>\$ 303,436,015</u>	<u>\$ 373,068</u>

The accompanying notes are an integral part of these financial statements.

## COUNTY OF JACKSON, MICHIGAN

### Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended December 31, 2021

	Pension Trust Fund	Custodial Funds
<b>Additions</b>		
Contributions:		
Employer	\$ 2,124,262	\$ -
Employee	1,296,099	-
Total contributions	<u>3,420,361</u>	<u>-</u>
Investment income:		
Interest and dividends	3,886,758	-
Net change in fair value of investments	37,377,848	-
Less investment expenses	<u>(1,486,384)</u>	<u>-</u>
Net investment income	39,778,222	-
Collection of taxes for other governments	-	51,455,569
Collection of fees for other governments	-	3,610,232
Collection from other entities	<u>-</u>	<u>1,917,376</u>
<b>Total additions</b>	<u>43,198,583</u>	<u>56,983,177</u>
<b>Deductions</b>		
Pension benefit payments, including refunds of employee contributions	17,276,474	-
Administrative expense	148,317	-
Payment of taxes to other governments	-	51,455,569
Payment of fees for other governments	-	3,610,232
Payment for other entities	<u>-</u>	<u>1,931,401</u>
<b>Total deductions</b>	<u>17,424,791</u>	<u>56,997,202</u>
<b>Change in net position</b>	25,773,792	(14,025)
Net position, beginning of year	<u>277,662,223</u>	<u>387,093</u>
<b>Net position, end of year</b>	<u>\$ 303,436,015</u>	<u>\$ 373,068</u>

The accompanying notes are an integral part of these financial statements.

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Net Position

Discretely Presented Component Units

December 31, 2021

	Economic Development Corporation	Land Bank Authority	Drain Commission	Brownfield Redevelopment Authority
<b>Assets</b>				
Cash and pooled investments	\$ 603,526	\$ 229,236	\$ 1,236,097	\$ 269,126
Receivables	31,962	-	79,641	482,707
Land held for resale	-	63,941	-	-
Capital assets being depreciated, net	-	-	2,332,544	-
<b>Total assets</b>	<b>635,488</b>	<b>293,177</b>	<b>3,648,282</b>	<b>751,833</b>
<b>Liabilities</b>				
Negative equity in cash and pooled investments	-	-	-	-
Accounts payable and accrued liabilities	-	840	613	12,812
Advance from primary government	-	-	210,000	117,500
Long-term debt:				
Due within one year	-	-	-	-
Due in more than one year	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>840</b>	<b>210,613</b>	<b>130,312</b>
<b>Net position</b>				
Investment in capital assets	-	-	2,332,544	-
Restricted for capital projects	-	-	1,105,125	-
Restricted for brownfield loans	-	-	-	621,521
Unrestricted	635,488	292,337	-	-
<b>Total net position</b>	<b>\$ 635,488</b>	<b>\$ 292,337</b>	<b>\$ 3,437,669</b>	<b>\$ 621,521</b>

The accompanying notes are an integral part of these financial statements.



<b>Board of Public Works</b>	<b>Totals</b>
\$ -	\$ 2,337,985
6,197,283	6,791,593
-	63,941
-	2,332,544
<u>6,197,283</u>	<u>11,526,063</u>
149,820	149,820
69,615	83,880
-	327,500
1,700,000	1,700,000
<u>4,277,848</u>	<u>4,277,848</u>
<u>6,197,283</u>	<u>6,539,048</u>
-	2,332,544
-	1,105,125
-	621,521
-	927,825
<u>\$ -</u>	<u>\$ 4,987,015</u>

**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Activities**  
 Discretely Presented Component Units  
 For the Year Ended December 31, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expenses) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
<b>Economic Development Corporation</b>					
Governmental activities -					
Other	\$ 8,135	\$ -	\$ 1,159	\$ -	\$ (6,976)
<b>Land Bank Authority</b>					
Business-type activities -					
Community development	12,070	400	-	-	(11,670)
<b>Drain Commission</b>					
Governmental activities -					
Public works	344,019	-	-	169,132	(174,887)
<b>Brownfield Redevelopment Authority</b>					
Governmental activities -					
Public works	157,481	-	159,642	-	2,161
<b>Board of Public Works</b>					
Governmental activities -					
Interest on long-term debt	260,667	-	260,644	-	(23)
<b>Total component units</b>	<u>\$ 782,372</u>	<u>\$ 400</u>	<u>\$ 421,445</u>	<u>\$ 169,132</u>	<u>\$ (191,395)</u>

continued...



**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Activities**

Discretely Presented Component Units  
For the Year Ended December 31, 2021

	<b>Economic Development Corporation</b>	<b>Land Bank Authority</b>	<b>Drain Commission</b>	<b>Brownfield Redevelopment Authority</b>	<b>Board of Public Works</b>	<b>Totals</b>
<b>Change in net position</b>						
Net revenue (expense)	\$ (6,976)	\$ (11,670)	\$ (174,887)	\$ 2,161	\$ (23)	\$ (191,395)
<b>General revenues</b>						
Property taxes	-	1,866	-	-	-	1,866
Investment earnings	87	1,029	202	25	23	1,366
<b>Total general revenues</b>	<b>87</b>	<b>2,895</b>	<b>202</b>	<b>25</b>	<b>23</b>	<b>3,232</b>
<b>Change in net position</b>	(6,889)	(8,775)	(174,685)	2,186	-	(188,163)
Net position, beginning of year	642,377	301,112	3,612,354	619,335	-	5,175,178
<b>Net position, end of year</b>	<b>\$ 635,488</b>	<b>\$ 292,337</b>	<b>\$ 3,437,669</b>	<b>\$ 621,521</b>	<b>\$ -</b>	<b>\$ 4,987,015</b>

concluded

The accompanying notes are an integral part of these financial statements.

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## **NOTES TO FINANCIAL STATEMENTS**

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the County of Jackson, Michigan (the "County") have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government 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

As required by generally accepted accounting principles, these financial statements present the County 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 government's operations and 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 combined financial statements to emphasize that they are legally separate from the government.

#### *Blended Component Unit*

**Jackson County Building Authority (the "Building Authority")** – The Building Authority is governed by a three-member board appointed by the Jackson County Board of Commissioners. Although legally separate from the County, the Building Authority is reported as if it were part of the primary government, because its sole purpose is to finance and construct the County's public buildings. The financial statements of the Building Authority funds have been consolidated with the County's debt service fund which is a major fund.

#### *Discretely Presented Component Units*

**Jackson County Economic Development Corporation (the "EDC")** – The Economic Development Corporation, which was established pursuant to the provisions of Public Act 338 of 1974, as amended, is governed by a nine person Board of Directors appointed by the County Board of Commissioners. The EDC may not issue debt without the County's approval and administers a significant amount of federal economic development grant money which is received by the County. The EDC is financially accountable to the County, as defined by GASB Statement No. 61, and is disclosed as a component unit, accordingly.

**Jackson County Land Bank Authority (the "Authority")** – The Authority is a public corporation, organized pursuant to Michigan Land Bank Fast Track Public Act 258 and an Intergovernmental Agreement entered into between the Michigan Land Bank Fast Track Authority and the Jackson County Treasurer. The Authority is governed by an 11 member board including the Jackson County Treasurer, who is, by law, its Chairperson, and 10 other members, appointed by the County Board of Commissioners, including four Commissioners. The Authority, a separate legal entity, was created to acquire, hold, manage and develop tax-foreclosed properties, as well as other vacant and abandoned properties. The County Board of Commissioners can impose its will on the Authority and significantly influence the operations of the Authority. Additionally, the Authority has the potential to be either a financial benefit or burden to the County. The Authority is financially accountable to the County, as defined by GASB Statement No. 61, and is disclosed as a component unit, accordingly.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

**Jackson County Drain Commission (the "Drain Commission")** – Each of the drainage districts established pursuant to the Drain Code of 1956 are separate legal entities, with the power to contract, to sue and be sued, to hold, manage and dispose of real and personal property, etc. The County Drain Commissioner, an elected position, has sole responsibility to administer the drainage district established pursuant to Chapters 3 and 4 of the Drain Code. The Drainage Board or Drain 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 County Board of Commissioners. The full faith and credit of the County may be given for the debt of the drainage district. The nature of the Drain Commission's significance of their relationship to the County is such that exclusion as a component unit would cause the County's financial statements to be misleading. The Drain Commission is financially accountable to the County, as defined by GASB Statement No 61, and is disclosed as a component unit, accordingly.

**Jackson County Brownfield Redevelopment Authority (the "Authority")** – Pursuant to the provisions of Public Act 381 of 1996, the County created a brownfield redevelopment authority in order to revitalize environmentally distressed areas within a brownfield redevelopment area. The five-member Board is appointed by the County Board of Commissioners. The Authority's budget must be approved by the County Board of Commissioners.

**Jackson County Board of Public Works (the "BPW")** - Pursuant to Michigan Compiled Law 123.732, the County entered into a program of water supply and sanitary sewer facility construction. The Board of Public Works is under the general control of the County Board of Commissioners and under the immediate control of a Board of Public Works, which includes the County Drain Commissioner. The BPW is governed by a seven-member board with six appointed members and the Drain Commissioner, an elected position. The Board of Public Works is considered a component unit of the County. The Board manages water supply and sanitary sewer system construction projects that are bonded by the County. Bonds issued are authorized by an ordinance or a resolution approved by the Board of Public Works and adopted by the County Board of Commissioners. The BPW is financially accountable to the County, as defined by GASB Statement No 61, and is disclosed as a component unit, accordingly.

Complete financial statements for the Economic Development Corporation may be obtained at the entity's administrative office. The Land Bank Authority, Drain Commission, Brownfield Redevelopment Authority, and Board of Public Works do not issue separate financial statements.

#### *Fiduciary Component Units*

The *Employees' Retirement System* (the System) is a single-employer defined benefit contributory retirement plan which provides pension, death and disability benefits covering certain full-time employees of Jackson County. The System is administered by the County through a qualified trust. Plan amendments are under the authority of County Ordinances. The County is financially accountable for the System, as it is obligated to make employer contributions; accordingly, it is included as a fiduciary component unit in the County's financial statements. Changes in required contributions are subject to collective bargaining agreements and approval by the Jackson County Board of Commissioners.

#### *Funds with a Different Year End*

The friend of the court and health department funds (special revenue funds of the County) and the Land Bank Authority discretely presented component unit, are reported on a September 30 year end in order to enhance the value of this document to certain readers and users.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### ***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. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain 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. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

### ***Measurement Focus, Basis of Accounting, and Financial Statement Presentation***

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, or within one year for reimbursement-based grants. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, state revenue, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and such have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

The County reports the following major governmental funds:

The *general fund* is the government's primary operating fund. It accounts for all the financial resources of the general government, except those accounted for and reported in another fund.

The *road fund* accounts for the construction and maintenance of the County roads. Funding for these activities is received from the State of Michigan Department of Transportation and federal contributions.

The *series 2018C LifeWays debt service fund* accounts for financial resources restricted, committed or assigned to expenditure for principal and interest.

The County reports the following major proprietary funds:

The *delinquent tax revolving fund* accounts for the County's annual purchase of delinquent real property taxes from each of the local taxing units within the County and the ultimate collection from the property owners of the delinquent taxes with penalty and interest. The fund also accounts for the County's issuance of debt (to provide cash flow for the purchase of the taxes) and for the resulting debt service payments.

The *medical care facility fund* accounts for the long-term care of elderly residents of the County of Jackson in a medical care unit owned and operated by the County.

Additionally, the County reports the following fund types:

*Special revenue funds* are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

*Debt service funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

*Capital projects funds* are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

*Permanent funds* account for resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the government's programs.

*Enterprise funds* are used to account for operations that are financed and operated in a manner similar to private business or where the County has decided that the determination of revenues earned, costs incurred and/or net income is necessary for management accountability.

*Internal service funds* account for operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis, such as the County's self-insurance programs.

The *pension trust fund* accounts for the activities of the Employees' Retirement System for qualified employees.

*Custodial funds* account for assets held by the County in a custodial capacity for other governments and entities (such as taxes collected for other governments).

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the enterprise funds and of the government's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Restricted net position consist of assets that are subject to restrictions beyond the government's control. The restrictions may be externally imposed or imposed by law. When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

#### **Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Equity**

##### ***Deposits and Investments***

The County's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

The County maintains pooled and individual fund demand deposit, certificates of deposit and short-term investment accounts for the primary government and discretely presented component units. Certain imprest demand deposit accounts are also maintained by the discretely presented component units.

Investments are stated at fair value, which is determined as follows: a) short-term investments are reported at cost, which approximates fair value; b) securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates; and c) investments that do not have established market values are reported at estimated fair value.

State statutes authorize the County to deposit in the accounts of federally insured banks, credit unions and savings and loan associations and to invest in obligations of the U.S. Treasury, certain commercial paper, repurchase agreements, bankers' acceptances and mutual funds composed of otherwise legal investments.

The State's Pension Investment Act, as amended, authorizes the pension fiduciary component unit to invest in common stocks, real estate and other investment instruments, subject to certain limitations.

##### ***Receivables and Payables***

Transactions between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the noncurrent portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Advances between funds are offset by nonspendable fund balance in applicable governmental funds to indicate they are not available for appropriation and are not expendable available financial resources.

All trade and property tax receivables are shown net of an allowance for uncollectibles, as applicable.

The medical care facility receivables are reported at the estimated net realizable amounts due from patients, third-party payors and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.



# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### *Inventories and Prepaid Items*

All inventories are valued at cost using the first-in/first-out (FIFO) method. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements using the consumption method.

### *Land Held for Resale*

Land held for resale in the tax foreclosure administration fund and the Land Bank Authority.

### *Capital Assets*

Capital assets, which include property and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition cost as of the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed.

Capital assets of the primary government and component units are depreciated over the useful life of the assets as follows:

	<b>Depreciation Method</b>	<b>Useful Lives - Years</b>
Buildings and improvements	Straight-line	20-50
Equipment and furniture	Straight-line	3-15
Vehicles	Straight-line	3-15
Infrastructure	Straight-line	8-50

### *Deferred Outflows of Resources*

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The County reports deferred charges on refunding in the government-wide, proprietary funds, and component unit statement of net position. A deferred charge on refunding results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized on a straight-line basis over the shorter of the life of the refunded or refunding debt. The County also reports deferred outflows of resources for related to its pension and other postemployment benefit plans.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### *Long-term Obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other-long term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premiums and discounts 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 expenditures in the current period.

### *Compensated Absences*

Eligible employees are permitted to accumulate paid time off in varying amounts based on length of service and certain other established criteria. Employees are paid for three-quarters of paid time off days earned and credited at the employee's current rate of pay upon separation of employment. Paid time off is accrued when incurred in proprietary funds and reported as a fund liability. Paid time off that has matured, for example, as a result of employee resignation or retirement, is reported as expenditure and a fund liability of the governmental fund that will pay it.

### *Deferred Inflows of Resources*

In addition to liabilities, the statement of net position and governmental funds balance sheet will sometime report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time. The government has three types of items that qualify for reporting in this category. In the governmental fund financial statements, the County reports unavailable revenues, which arises only under a modified accrual basis of accounting. In the government-wide financial statements, deferred inflows of resources are reported related to the pension and other postemployment benefits plans. In addition, deferred inflows of resources are reported in the government-wide and governmental fund financial statements for property taxes levied during the year that were intended to finance future periods.

### *Fund Balances*

Governmental funds report nonspendable fund balance for amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Restricted fund balance is reported when externally imposed constraints are placed on the use of resources by grantors, contributors, or laws or regulations of other governments. Committed fund balance is reported for amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the Board of Commissioners (the government's highest level of decision-making authority). A formal resolution of the Board of Commissioners is required to establish, modify, or rescind a fund balance commitment. The County reports assigned fund balance for amounts that are constrained by the government's intent to be used for specific purposes which are established by the Board of Commissioners as well. Unassigned fund balance is the residual classification for the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. In governmental funds, other than the general fund, it is not appropriate to report a positive unassigned fund balance amount. When expenditures incurred for specific purposes in the other governmental funds exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

When the County incurs an expenditure for purposes for which various fund balance classifications can be used, it is the County's policy to use restricted fund balance first, then committed fund balance, assigned fund balance, and finally unassigned fund balance.

In 2007, the Board established the guideline that total fund balance of the general fund as a percentage of total general fund expenditures and transfers out must fall between 18.00%-24.00%, due to uncertain financial conditions with the State of Michigan. The total fund balance fell within policy guidelines in 2021.

### *Pensions and Other Postemployment Benefits*

For purposes of measuring the net pension asset/liability, total other postemployment benefit liability, deferred outflows of resources and deferred inflows of resources related to pensions and other postemployment benefits, and pension and other post employment benefit expense, information about the fiduciary net position of the Plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

### *Use of Estimates*

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

The County utilizes various investment instruments which are exposed to various risks, such as interest rate, credit and overall market volatility. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the values of investment securities will occur in the near term and that such changes could materially affect the amounts reported in the financial statements.

## 2. BUDGETARY INFORMATION

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general and special revenue funds. All annual appropriations lapse at year end. The legal level of budgetary control is at the activity level for the general fund and the functional level for the special revenue funds. Management may make transfers of appropriations within funds. Transfers of appropriations between funds require the approval of the Board. The Board made several supplemental budgetary appropriations throughout the year which were not considered material.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 3. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

State statutes provide that a local unit shall not incur expenditures in excess of the amount appropriated. During the year ended December 31, 2021, the County incurred expenditures in excess of the amounts appropriated as follows:

	Amended Budget	Actual	Variance
<b>General fund</b>			
General government -			
Accrued sick and vacation payoff	\$ 145,000	\$ 153,995	\$ 8,995
<b>Road fund</b>			
Public works	30,013,711	30,213,450	199,739
<b>Nonmajor governmental funds</b>			
LifeWays Millage -			
Health and welfare	2,200,000	2,272,201	72,201
Sheriff mounted division -			
Public safety	1,000	1,642	642

### 4. DEPOSITS AND INVESTMENTS

Following is a reconciliation of deposit and investment balances of December 31, 2021:

	Primary Government	Component Units	Totals
<b>Statement of Net Position</b>			
Cash and pooled investments	\$ 62,339,035	\$ 2,188,165	\$ 64,527,200
Restricted cash and pooled investments	551,901	-	551,901
<b>Statement of Fiduciary Net Position</b>			
Cash and pooled investments	3,844,787	-	3,844,787
Investments	302,300,286	-	302,300,286
<b>Total</b>	<u>\$ 369,036,009</u>	<u>\$ 2,188,165</u>	<u>\$ 371,224,174</u>
<b>Deposits and investments</b>			
Bank deposits:			
Checking/savings accounts			\$ 5,845,109
Treasurer's deposit pool:			
Checking/savings accounts			30,603,622
Certificates of deposit - due in more than one year			750,000
Investments in securities and mutual funds:			
Treasurer's investment pool			31,441,428
Pension investments			302,300,286
Cash on hand			34,174
Net effect of funds with different year ends			<u>249,555</u>
<b>Total</b>			<u>\$ 371,224,174</u>

Restricted cash of the primary government consists of \$551,901 restricted in the resource recovery fund for closure and postclosure landfill monitoring.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### *Bank Deposits and Treasurer's Investment Pool*

Custodial Credit Risk - Deposits. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. At year-end, the carrying amount of the County's deposits was \$37,198,731. The combined bank balance of these deposits was \$40,763,588 of which \$36,952,909 was uninsured and uncollateralized.

In accordance with the County's investment policy and State law, all deposits are uncollateralized, held in the County's name, and evidenced by a safekeeping receipt. Also, due to the dollar amounts of cash deposits and the limits of FDIC insurance, the County believes it is impractical to insure all bank deposits. As a result, the County evaluates each financial institution and assesses the level of risk of each institution; only those institutions with an acceptable estimated risk level are used as depositories.

*Custodial Credit Risk - Investments.* Following is a summary of the County's investments as of December 31, 2021:

Michigan CLASS government investment pool	<u>\$ 31,441,428</u>
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Investments are exposed to custodial credit risk if the securities are uninsured, unregistered or held by a counterparty or its agent but not in the government's name. In accordance with the County's investment policy, all investments are held in the name of the County and are evidenced by a safekeeping receipt confirmation, and thus not exposed to custodial credit risk.

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The County's investment policy and State law require that commercial paper be rated in the top two ratings by at least two nationally recognized statistical rating organizations. Ratings are not required for money market funds.

As of December 31, 2021, the investments in the Michigan CLASS government investment fund were rated AAAM by Standard & Poor's.

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The County's investment policy requires diversification by security type and institution, but does not place a fixed percentage limit for any one issuer.

At December 31, 2021, the County had no investment concentrations greater than 5% of its total investment portfolio.

*Interest Rate Risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of investments. The County's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

*Fair Value.* The County categorizes its fair value measurements 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. These levels are determined by the County's investment manager, and are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in the funds. The investment manager will request the information from the fund manager, if necessary.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

The County's had no investments subject to recurring fair value measurements as of December 31, 2021.

The County holds shares in Michigan CLASS whereby the fair value of the investment is measured on a recurring basis using net asset value per share (or its equivalent) of the investment pool as a practical expedient.

At year end, the net asset value of the County's investment in Michigan CLASS was \$31,441,428. The investment pool had no unfunded commitments, specific redemption frequency or redemption notice period required. The Michigan CLASS investment pool invests in U.S. treasury obligations, federal agency obligations of the U.S. government, high-grade commercial paper (rated 'A-1' or better) collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money-market funds. The program seeks to provide safety, liquidity, convenience, and competitive rates of return, and is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under state statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities and other public agencies.

### *Employee Retirement System Investments*

The System's investments are primarily held in a bank administered trust fund. Following is a summary of the System's investments as of December 31, 2021:

	<b>Total</b>
Investments at fair value, as determined by quoted market price:	
Domestic equities	\$ 129,291,342
Equity mutual funds	33,557,061
International equities	59,641,168
U.S. treasuries	16,067,933
U.S. agencies	11,834,499
Corporate domestic securities	41,941,165
Collateralized mortgage obligations	713,937
International securities	1,022,524
Real estate equities	1,679,706
Money market funds	6,550,951
<b>Total investments</b>	<b><u>\$ 302,300,286</u></b>

*Credit Risk.* Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The System's investment policy emphasizes appropriate risk/return parameters and compliance with Public Act 314, and gives discretionary authority to its investment managers as opposed to establishing specific credit rating benchmarks.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

As of December 31, 2021, the System's investments in securities of U.S. treasuries, U.S. agencies, corporate domestic securities, collateralized mortgage obligations and international securities were rated by Moody's as follows:

Rating	Employees' Retirement System
Aaa	\$ 19,292,506
Aa1	80,596
Aa2	735,311
Aa3	304,115
A1	2,224,838
A2	5,909,308
A3	4,478,137
Baa1	2,788,187
Baa2	1,030,363
Baa3	187,858
Ba1	279,493
Ba2	854,583
BBB+	337,438
Not subject to credit risk	<u>33,077,325</u>
<b>Total</b>	<b><u>\$ 71,580,058</u></b>

*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 plan mitigates foreign currency risk by holding a diversified number of holdings across different geographic locations and industry sectors.

The System's exposure to foreign currency risk stated in U.S. dollars as of December 31, 2021 was as follows:

Investment Type	Fair Value
International equities	\$ 59,641,168
International securities	1,022,524

*Custodial Credit Risk.* For investments, custodial credit risk is the risk that, in the event of the failure of the counterparty to a transaction, 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. The System's investment policy requires that securities be held in trust by a third-party institution in the System's name or its nominee custodian's name or in bearer form. Although uninsured and unregistered, the System's investments are not exposed to custodial credit risk since the securities are held by the counterparty's trust department or agent in the System's name. Short-term investments in money market funds and open-end mutual funds are not exposed to custodial credit risk because their existence is not evidenced by securities that exist in physical or book form.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

*Concentration of Credit Risk.* Concentration of credit risk is the risk of loss attributed to the magnitude of the System's investment in a single issuer. At December 31, 2021, the System had greater than 5% of its total investment portfolio concentrated as follows:

Investment Type	Issuer	% of Portfolio
Equity mutual funds	State Street S&P Midcap Index	6.1%

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The System's investment policy does not discuss the maximum maturity for any single fixed income security or the weighted average portfolio maturity. As of December 31, 2021, maturities of the System's debt securities were as follows:

	Fair value	Investment Maturities (fair value by years)			
		< 1 year	1 - 5 years	6 - 10 years	More Than 10
U.S. treasuries	\$ 16,067,933	\$ 6,122,023	\$ 3,077,475	\$ 4,865,190	\$ 2,003,245
U.S. agencies	11,834,499	-	2,061,319	597,033	9,176,147
Corporate domestic securities	41,941,165	4,227,907	23,311,653	9,107,332	5,294,273
Collateralized mortgage obligations	713,937	-	-	162,210	551,727
International securities	1,022,524	-	453,539	381,739	187,246
<b>Total</b>	<b>\$ 71,580,058</b>	<b>\$ 10,349,930</b>	<b>\$ 28,903,986</b>	<b>\$ 15,113,504</b>	<b>\$ 17,212,638</b>

*Securities Lending.* A contract approved by the System's Board of Directors permits the System to lend its securities to broker-dealers and other entities (borrowers) for collateral that will be returned for the same securities in the future. The System's custodial bank manages the securities lending program and receives securities or irrevocable bank letters of credit as collateral. The collateral securities cannot be pledged or sold by the System unless the borrower defaults. Collateral securities and letters of credit are initially pledged at 102 percent of the market value of the securities lent, and may not fall below 100 percent during the term of the loan. There are no restrictions on the amount of securities that can be loaned.

Securities on loan at year-end are classified according to the category for the collateral received on the securities lent. At year end, the System has no credit risk exposure to borrowers because the amounts the System owes the borrowers exceed the amounts the borrowers owe the System. The contract with the System's custodian requires it to indemnify the System if the borrowers fail to return the securities (and if the collateral is inadequate to replace the securities lent) or fail to pay the System for income distributions by the securities' issuers while the securities are on loan.

*Fair Value Measurements.* The System categorizes its fair value measurements 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, as determined by the System's investment advisors. 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. These levels are determined by the System's investment manager. These are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in the funds. The investment manager will request the information from the fund manager, if necessary.



# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

The System had the following recurring fair value measurements as of December 31, 2021:

	Level 1	Level 2	Level 3	Total
<b>Investments at fair value</b>				
Domestic equities	\$ 129,291,342	\$ -	\$ -	\$ 129,291,342
Equity mutual funds	33,557,061	-	-	33,557,061
International equities	59,641,168	-	-	59,641,168
U.S. treasuries	-	16,067,933	-	16,067,933
U.S. agencies	-	11,834,499	-	11,834,499
Corporate domestic securities	-	41,941,165	-	41,941,165
Collateralized mortgage obligations	-	713,937	-	713,937
International securities	-	1,022,524	-	1,022,524
Real estate equities	-	1,679,706	-	1,679,706
Money market funds	6,550,951	-	-	6,550,951
<b>Total investments at fair value</b>	<b>\$ 229,040,522</b>	<b>\$ 73,259,764</b>	<b>\$ -</b>	<b>\$ 302,300,286</b>

The investments classified as Level 2 inputs, as noted in the table above, are valued using significant other observable inputs of the underlying securities and bonds as they are traded only in secondary markets.

## 5. RECEIVABLES

Receivables are comprised of the following at December 31, 2021:

	Governmental Activities	Business-type Activities	Component Units
Accounts	\$ 1,649,104	\$ 3,234,303	\$ 276,149
Less: allowance for uncollectibles	(70,325)	(222,326)	-
Property taxes	11,783,891	6,079,286	-
Interest	53,593	898,050	-
Due from other governments	15,702,827	-	5,988,633
Loans receivable	-	-	447,170
Special assessments receivable	-	-	79,641
	<u>\$ 29,119,090</u>	<u>\$ 9,989,313</u>	<u>\$ 6,791,593</u>

Of the amounts reported for receivables above, the following are not expected to be collected within one year:

	Governmental Activities	Business-type Activities	Component Units
Property taxes	\$ -	\$ 1,302,342	\$ -
Due from other governments	8,320,000	-	4,277,848
Loans receivable	-	-	447,170
Special assessments receivable	-	-	74,441
	<u>\$ 8,320,000</u>	<u>\$ 1,302,342</u>	<u>\$ 4,799,459</u>

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 6. CAPITAL ASSETS

Capital assets activity for the year ended December 31, 2021 was as follows:

#### Primary government

	Beginning Balance	Additions	Deletions	Transfers	Ending Balance
<b>Governmental activities</b>					
Capital assets not being depreciated:					
Land	\$ 4,397,492	\$ -	\$ -	\$ -	\$ 4,397,492
Land improvements	16,116,380	-	-	-	16,116,380
Construction in progress	3,631,045	1,672,388	159,720	3,522,635	1,621,078
Avigation easements	375,547	-	-	-	375,547
	<u>24,520,464</u>	<u>1,672,388</u>	<u>159,720</u>	<u>3,522,635</u>	<u>22,510,497</u>
Capital assets being depreciated:					
Buildings and improvements	71,019,491	829,997	-	190,866	72,040,354
Equipment and furniture	59,767,125	2,669,820	571,103	-	61,865,842
Vehicles	3,217,647	295,779	496,854	-	3,016,572
Infrastructure	246,014,956	10,405,903	-	3,331,769	259,752,628
Depletable assets	548,074	-	-	-	548,074
	<u>380,567,293</u>	<u>14,201,499</u>	<u>1,067,957</u>	<u>3,522,635</u>	<u>397,223,470</u>
Less accumulated depreciation for:					
Buildings improvements	41,760,055	1,966,356	-	-	43,726,411
Equipment and furniture	41,317,398	5,372,172	571,103	-	46,118,467
Vehicles	2,960,013	274,937	496,854	-	2,738,096
Infrastructure	60,872,000	11,176,645	-	-	72,048,645
Depletable assets	147,019	-	-	-	147,019
	<u>147,056,485</u>	<u>18,790,110</u>	<u>1,067,957</u>	<u>-</u>	<u>164,778,638</u>
Total capital assets being depreciated, net	<u>233,510,808</u>	<u>(4,588,611)</u>	<u>-</u>	<u>3,522,635</u>	<u>232,444,832</u>
<b>Governmental activities capital assets, net</b>	<u>\$ 258,031,272</u>	<u>\$ (2,916,223)</u>	<u>\$ 159,720</u>	<u>\$ -</u>	<u>\$ 254,955,329</u>

#### Depreciation of governmental activities by function

Judicial	\$ 201,686
General government	822,955
Public safety	1,206,964
Public works	15,328,358
Health and welfare	247,325
Recreation and culture	982,822
	<u>\$ 18,790,110</u>

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
<b>Business-type activities</b>					
Capital assets being depreciated:					
Buildings and improvements	\$ 25,145,624	\$ 35,249	\$ -	\$ -	\$ 25,180,873
Equipment and furniture	2,629,203	40,688	196,973	-	2,472,918
Vehicles	305,685	-	-	-	305,685
	<u>28,080,512</u>	<u>75,937</u>	<u>196,973</u>	<u>-</u>	<u>27,959,476</u>
Less accumulated depreciation for:					
Buildings and improvements	9,420,514	703,676	-	-	10,124,190
Equipment and furniture	1,872,128	155,586	196,973	-	1,830,741
Vehicles	262,879	17,042	-	-	279,921
	<u>11,555,521</u>	<u>876,304</u>	<u>196,973</u>	<u>-</u>	<u>12,234,852</u>
<b>Business-type activities capital assets, net</b>	<u>\$ 16,524,991</u>	<u>\$ (800,367)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,724,624</u>

### Depreciation of business-type activities by function

Delinquent tax revolving fund	\$ 4,459
Medical Care Facility	<u>871,845</u>
	<u>\$ 876,304</u>

Capital asset activity for the Drain Commission component unit for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Disposals	Transfers	Ending Balance
<b>Component Unit - Drain Commission</b>					
Capital assets being depreciated -					
Infrastructure	\$ 12,337,056	\$ -	\$ -	\$ -	\$ 12,337,056
Less accumulated depreciation for -					
Infrastructure	9,859,740	144,772	-	-	10,004,512
	<u>9,859,740</u>	<u>144,772</u>	<u>-</u>	<u>-</u>	<u>10,004,512</u>
<b>Drain Commission capital assets, net</b>	<u>\$ 2,477,316</u>	<u>\$ (144,772)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,332,544</u>

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 7. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

Accounts payable and accrued liabilities are comprised of the following at December 31, 2021:

	Governmental Activities	Business-type Activities	Component Units
Accounts payable	\$ 4,154,951	\$ 486,224	\$ 13,425
Accrued and other liabilities	1,842,123	867,391	70,455
Residents' trust payable	-	18,529	-
Estimated claims payable	573,301	-	-
Advances from other governments	2,377,057	86,079	-
Estimated closure and postclosure monitoring costs	-	395,000	-
Accrued interest on long-term debt	680,710	67,739	-
	<u>\$ 9,628,142</u>	<u>\$ 1,920,962</u>	<u>\$ 83,880</u>

### 8. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

The composition of interfund balances as of December 31, 2021, was as follows:

	Due from other funds	Due to other funds
General fund	\$ 1,493,273	\$ 34,414
Road fund	434,636	190,931
Nonmajor governmental funds	305,110	416,206
Delinquent tax revolving fund	20,572	1,607,452
Nonmajor enterprise funds	-	4,588
	<u>\$ 2,253,591</u>	<u>\$ 2,253,591</u>

The County has interfund balances between many of its funds. The sum of all balances presented in the tables above agrees with the sum of interfund balances presented in the statements of net position/balance sheet for governmental funds and proprietary funds. These interfund balances resulted primarily from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

The general fund has made a long-term advance of \$500,000 to the Friend of the Court fund, a nonmajor governmental fund.

The general fund has made long-term advances to the Drain Commission and Brownfield Redevelopment Authority component units in the amounts of \$210,000 and \$117,500, respectively.

**COUNTY OF JACKSON, MICHIGAN**

**Notes to Financial Statements**

For the year ended December 31, 2021, interfund transfers consisted of the following:

Transfers Out	Transfers In						Total
	General Fund	Nonmajor Governmental Funds	Delinquent Tax Revolving Fund	Medical Care Facility Fund	Nonmajor Enterprise Funds	Internal Service Funds	
General fund	\$ -	\$ 10,707,264	\$ -	\$ -	\$ 100,689		\$ 10,807,953
Nonmajor governmental funds	2,372,986	6,534,479	253,337	-	-	444,178	9,604,980
Delinquent tax revolving fund	480,869	351,077	-	-	-	-	831,946
Medical care facility fund	-	-	-	4,835	-	-	4,835
Nonmajor enterprise funds	10,280	-	537,231	-	-	9,930	557,441
Timing differences	-	517,318	-	146,560	-	722,875	1,386,753
	<u>\$ 2,864,135</u>	<u>\$ 18,110,138</u>	<u>\$ 790,568</u>	<u>\$ 151,395</u>	<u>\$ 100,689</u>	<u>\$ 1,176,983</u>	<u>\$ 23,193,908</u>

Transfers are used to: (1) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them; (2) move receipts restricted to or allowed for debt service from the funds collecting the receipts to the debt service fund as debt service payments become due; and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations. Timing differences are a result of certain funds having a fiscal year-end that is different from the County's year-end.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 9. LONG-TERM DEBT

#### Primary government

**General obligation bonds and notes.** The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities, as well as to finance contributions to the County's pension plan. General obligation bonds have been issued for governmental and business-type activities. The County issues general obligation notes to provide monies for the purchase of delinquent taxes receivable from local units of government.

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the County. Bonds are typically issued as 10-20 year serial bonds with varying amounts of principal maturing each year. General obligation bonds and notes currently outstanding are as follows:

#### *Governmental Activities*

Bonds	Final Maturity	Annual Installments	Interest Rate	Amount
2010 Refunding bonds - county jail	2022	\$735,000- \$1,145,000	2.85%	\$ 1,145,000
2014 LifeWays Refunding bonds	2026	\$325,000- \$475,000	2.00%-3.125%	2,290,000
Capital Improvement bond, Series 2015A - Energy	2035	\$85,000- \$160,000	2.00%-3.625%	1,835,000
Capital Improvement bond, Series 2015B - LifeWays	2035	\$55,000- \$105,000	3.00%-3.50%	1,165,000
Capital Improvement bond, Series 2015C - Airport runway	2026	\$365,000- \$545,000	2.00%-2.50%	2,535,000
2016 Brownfield Redevelopment Loan	2030	\$84,294- \$97,826	1.50%	817,880
2016 Michigan Transportation Fund Bonds	2031	\$805,000- \$1,105,000	2.00%-2.625%	9,980,000
2017 Capital Improvement Bonds	2031	\$1,825,000- \$2,570,000	3.00%	22,480,000
2017B Capital Improvement Bonds	2032	\$420,000- \$600,000	3.00%	5,760,000
2017 Limited Tax Pension Obligation Bonds	2042	\$1,750,000- \$4,080,000	1.965%-4.076%	60,020,000
2018A Capital Improvement Bonds	2033	\$370,000- \$600,000	3.00%-5.00%	5,970,000
2018B Capital Improvement Bonds	2038	\$135,000- \$270,000	2.00%-4.00%	3,400,000
Capital Improvement bond, Series 2018C - LifeWays	2038	\$230,000- \$440,000	3.00%-3.50%	5,600,000
2019 Michigan Transportation Fund Bonds	2034	\$915,000- \$2,310,000	4.00%	16,910,000
<b>Total general obligation bonds</b>				<u>\$ 139,907,880</u>

**COUNTY OF JACKSON, MICHIGAN**

**Notes to Financial Statements**

Annual debt service requirements to maturity for governmental activities general obligation bonds are as follows:

Year Ended December 31,	Principal	Interest	Total
2022	\$ 9,355,558	\$ 4,725,218	\$ 14,080,776
2023	8,436,842	4,453,491	12,890,333
2024	8,658,144	4,204,547	12,862,691
2025	8,894,466	3,945,470	12,839,936
2026	9,155,808	3,675,662	12,831,470
2027-2031	44,362,062	14,243,833	58,605,895
2032-2036	27,435,000	7,454,626	34,889,626
2037-2041	19,530,000	3,172,801	22,702,801
2042	4,080,000	166,300	4,246,300
	<u>\$ 139,907,880</u>	<u>\$ 46,041,948</u>	<u>\$ 185,949,828</u>

*Business-type Activities*

Bonds and Notes	Final Maturity	Installments	Interest Rate	Amount
2015 Refunding bonds	2030	\$495,000- \$855,000	3.150% - 5.125%	\$ 6,920,000
Delinquent tax notes	2023	\$1,000,000- \$3,200,000	0.1% - 1.0%	7,200,000
Note payable (PPP loan)	2026	\$0 - \$2,698,000	1%	<u>2,698,000</u>
				<u>\$ 16,818,000</u>

The Paycheck Protection Program ("PPP") loan was received on March 23, 2021 in the amount of \$2,698,000 through the Federal Coronavirus Aid, Relief, and Economic Security Act ("CARES Act"), which was enacted into law on March 28, 2020. There are certain provisions with the PPP borrowings which permit the Medical Care Facility to have these loans fully forgiven based on specific stipulations within the agreement. The Medical Care Facility fulfilled the requirements of this loan program and expects their loan to be 100% forgiven in fiscal 2022.

Annual debt service requirements to maturity for business-type activities general obligation bonds and notes are as follows:

Year Ended December 31,	Bonds Payable		Direct Borrowings	
	Principal	Interest	Principal	Interest
2022	\$ 650,000	\$ 276,868	\$ 5,200,000	\$ 42,955
2023	680,000	243,618	2,000,000	38,355
2024	715,000	208,743	-	27,430
2025	755,000	171,993	-	27,355
2026	790,000	133,368	2,698,000	6,745
2027-2030	3,330,000	242,259	-	-
	<u>\$ 6,920,000</u>	<u>\$ 1,276,849</u>	<u>\$ 9,898,000</u>	<u>\$ 142,840</u>

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### Board of Public Works Component Unit

Bonds	Final Maturity	Annual Installments	Interest Rate	Amount
2012 Jackson County Waste Water Facility Refunding Bonds - Lake Columbia	2024	\$375,000- \$550,000	3.00% - 4.00%	\$ 1,240,000
State Drinking Water Revolving Loan Funds - Village of Parma	2022	\$55,000- \$70,000	2.50%	70,000
2002B Jackson County Water Supply Facility Grass Lake Area Section	2022	\$25,000- \$50,000	4.35% - 6.00%	50,000
2005 Jackson County Waste Water Disposal Facility Round/Farwell Lakes Area	2022	\$225,000	3.50% - 4.00%	225,000
2004 Jackson County Wastewater Disposal Facility Vineyard Section	2023	\$350,000- \$375,000	3.625% - 4.50%	600,000
State Drinking Water Revolving Loan Funds Village of Grass Lake	2023	\$110,000- \$140,000	2.50%	280,000
2005 Jackson County Waste Water Disposal Facility Southern Regional Interceptor	2025	\$225,000- \$425,000	4.125% - 4.500%	1,550,000
2008 Jackson County Waste Water Disposal	2030	\$115,000- \$175,000	2.50%	1,376,598
2008 Jackson County Waste Water Disposal Facility Rives Township Sewer	2043	\$15,000- \$40,000	4.125%	586,250
				<u>\$ 5,977,848</u>

The Board of Public Works Component Unit bonds are being repaid by local units. If the local units default on the debt, it is the County's responsibility. The full faith, credit, and resources of the County have been pledged for the prompt payment of all Board of Public Works Component Unit bonds. In a prior year, the County sued Leoni, Columbia, Hanover, and Liberty Townships for breach of a bond contract for the Southern Regional Interceptor Sewer System, where the Townships failed to make timely bond payments to the County, in breach of its contractual obligations for which it pledges its full faith and credit. For the year ended December 31, 2022, the amount owed to the County related to this debt totaled \$2,272,933. In early 2022, a partial settlement was reached. This partial settlement requires repayment from Leoni, Hanover and Liberty Townships in the amount of \$1,672,933. As the County's contribution to the settlement with these parties, the County waives and releases all claims against these parties for \$200,000. This represents a shortfall of the total amount owed in the amount of \$600,000. In the event that the County is unable to obtain a judgment against Columbia Township at trial, Leoni, Hanover and Liberty Townships will indemnify and pay the County 61.26%, 13.4% and 9.9%, respectively, of the remaining shortfall.



**COUNTY OF JACKSON, MICHIGAN**

**Notes to Financial Statements**

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended December 31,	Principal	Interest	Total
2022	\$ 1,700,000	\$ 191,919	\$ 1,891,919
2023	1,410,000	133,644	1,543,644
2024	980,000	90,739	1,070,739
2025	600,000	61,614	661,614
2026	180,000	37,645	217,645
2027-2031	791,598	113,420	905,018
2032-2036	143,250	49,969	193,219
2037-2041	125,000	22,791	147,791
2042-2043	48,000	1,939	49,939
	<u>\$ 5,977,848</u>	<u>\$ 703,680</u>	<u>\$ 6,681,528</u>

**Capital lease** – The County has entered into four lease agreements as lessee for financing the acquisitions of certain information technology and sheriff equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of the future minimum lease payments as of the inception date.

The assets acquired through the capital lease in governmental activities are summarized as follows:

Equipment	\$ 2,352,831
Less accumulated depreciation	(1,057,066)
<b>Net book value</b>	<u>\$ 1,295,765</u>

The net present value of future minimum lease payments as of December 31, 2021, were as follows:

2022	\$ 228,923
2023	177,316
2024	177,316
2025	177,317
Total minimum lease payments	760,872
Less: amount representing interest	(2,624)
<b>Present value of minimum lease payments</b>	<u>\$ 758,248</u>

**Installment purchase agreements.** The government has entered into two installment purchase agreements for financing the purchase of plow trucks. Installment purchase agreements currently outstanding are as follows:

*Governmental Activities*

Bonds	Final Maturity	Annual Installments	Interest Rate	Amount
2017A Installment Purchase Agreement	2027	\$136,699- \$166,151	2.269%	\$ 943,223
2017B Installment Purchase Agreement	2027	\$156,033- \$189,651	2.269%	1,076,626
<b>Total installment purchase agreements</b>				<u>\$ 2,019,849</u>

**COUNTY OF JACKSON, MICHIGAN**

**Notes to Financial Statements**

Annual debt service requirements to maturity for installment purchase agreements are as follows:

Year Ended December 31,	Principal	Interest	Total
2022	\$ 318,046	\$ 45,830	\$ 363,876
2023	325,262	38,614	363,876
2024	332,642	31,234	363,876
2025	340,189	23,686	363,875
2026	347,908	15,966	363,874
2027	355,802	8,074	363,876
	<u>\$ 2,019,849</u>	<u>\$ 163,404</u>	<u>\$ 2,183,253</u>

*Changes in long-term debt.*

	Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
<b>Governmental Activities</b>					
General obligation bonds	\$ 149,002,174	\$ -	\$ (9,094,294)	\$ 139,907,880	\$ 9,355,558
Capital lease	583,670	886,581	(712,003)	758,248	226,299
Direct borrowings -					
Installment purchase agreements	2,375,343	-	(355,494)	2,019,849	318,046
LifeWays settlement	951,369	-	(250,000)	701,369	250,000
Issuance discount	(10,168)	-	1,695	(8,473)	(1,695)
Issuance premium	3,734,763	-	(286,509)	3,448,254	286,509
Compensated absences	2,788,213	2,946,295	(3,300,284)	2,434,224	730,267
		-			
	<u>\$ 159,425,364</u>	<u>\$ 3,832,876</u>	<u>\$ (13,996,889)</u>	<u>\$ 149,261,351</u>	<u>\$ 11,164,984</u>
<b>Business-type Activities</b>					
Refunding bonds	\$ 7,535,000	\$ -	\$ (615,000)	\$ 6,920,000	\$ 650,000
Direct borrowings -					
Delinquent tax notes	-	10,000,000	(2,800,000)	7,200,000	5,200,000
Note payable (PPP loan)	-	2,698,000	-	2,698,000	-
Issuance premium	636,024	15,320	(68,709)	582,635	68,709
Compensated absences	548,713	1,277,989	(1,293,568)	533,134	533,134
	<u>\$ 8,719,737</u>	<u>\$ 13,991,309</u>	<u>\$ (4,777,277)</u>	<u>\$ 17,933,769</u>	<u>\$ 6,451,843</u>
<b>Board of Public Works</b>					
<b>Component Unit</b>					
Bonds	\$ 7,800,848	\$ -	\$ (1,823,000)	\$ 5,977,848	\$ 1,700,000

For the governmental activities, net pension liability, total other postemployment benefit liability, the LifeWays settlement and compensated absences are generally liquidated by the general fund.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 10. CONTINGENT LIABILITIES - LIFEWAYS

LifeWays, the mental health authority for Jackson and Hillsdale Counties, approached the County in the fall of 2012 requesting an increase in the County's appropriation. In the past, the County contributed \$70,779 per year based upon an agreement that LifeWays would generate sufficient local match through other means. Those assumptions were not realized and LifeWays requested the full local match of \$560,000 per year to cover the deficit it realized in 2012. The County agreed to this increase in 2012.

Based on an agreement between the Boards of both Jackson and Hillsdale Counties and the LifeWays Board, which has been approved by the State of Michigan, the County will make up its share owed to LifeWays in the amount of \$2,451,369 through annual payments, for a period of ten years. The County began making payments in excess of the normal appropriation by \$250,000 annually beginning in 2015 until the balance is paid in full. During the year ended December 31, 2021, the County repaid \$250,000, resulting in a remaining balance of \$701,369.

### 11. NET INVESTMENT IN CAPITAL ASSETS

As of December 31, 2021, the net investment in capital assets was comprised of the following:

	Governmental activities	Business-type activities	Component Units
Capital assets:			
Capital assets not being depreciated	\$ 22,510,497	\$ -	\$ -
Capital assets being depreciated, net	232,444,832	15,724,624	2,332,544
	<u>254,955,329</u>	<u>15,724,624</u>	<u>2,332,544</u>
Related debt:			
Bonds payable	139,907,880	6,920,000	-
Capital lease payable	758,248	-	-
Installment purchase agreements	2,019,849	-	-
Less: pension bonds	(60,020,000)	-	-
Issuance discount	(8,473)	-	-
Issuance premium	3,448,254	582,635	-
Less: less premium on tax notes	-	(10,213)	-
Deferred charges on refunding	-	(147,012)	-
Less: unspent proceeds	(13,897)	-	-
	<u>86,091,861</u>	<u>7,345,410</u>	<u>-</u>
<b>Net investment in capital assets</b>	<u>\$ 168,863,468</u>	<u>\$ 8,379,214</u>	<u>\$ 2,332,544</u>

### 12. RISK MANAGEMENT / SELF-INSURANCE PROGRAMS

The government manages its risk exposures and provides certain employee benefits through a combination of self insurance programs, risk management pools, and commercial insurance and excess coverage policies. On risks which are commercially insured, settlements have not exceeded insurance coverage in any of the past three years. Following is a summary of the self insurance programs and risk management pool participation.

**Liability.** The County participates in the Michigan Municipal Risk Management Authority (MMRMA) for general and automobile liability, motor vehicle physical damage and property damage and crime coverages. The MMRMA provides risk management, underwriting, reinsurance and claim review and processing services for all member governments pursuant to its charter.

Under most circumstances, the County's maximum loss retention per occurrence was as follows:

Type of Risk	Maximum Retention Per Occurrence
General and automobile liability	\$100,000
Motor vehicle physical damage	\$15,000 per vehicle \$30,000 per occurrence
Property damage and crime	\$0

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

The government makes annual contributions to MMRMA based on actuarial studies using historical data and insurance industry statistics. These contributions are paid from an internal service fund (i.e., the self-funded managed care insurance fund) using premiums paid into it by other funds of the government. Such contributions as received by MMRMA are allocated between its general and member retention funds. Economic resources in the MMRMA's general fund are expended for reinsurance coverage, claim payments and certain general and administrative costs, whereas resources in the member retention fund are used for loss payments and defense costs up to the members' self insured retention limits along with certain other member specific costs. Accordingly, the County records an asset for its portion of the unexpended member retention fund. At December 31, 2021, the balance of the County's member retention fund was \$409,208.

	2021	2020
<b>General liability</b>		
Estimated liability, January 1	\$ 430,527	\$ 817,969
Estimated claims incurred, including changes in estimates	41,884	(237,976)
Claim payments	<u>(152,821)</u>	<u>(149,466)</u>
<b>Estimated liability, December 31</b>	<u>\$ 319,590</u>	<u>\$ 430,527</u>

**County of Jackson Self-Funded Managed Care Insurance.** The County operates a self-funding dental and vision insurance program for their employees and retirees. An administrative agent has been hired to monitor claims and ensure that only those meeting the member's policies are paid. "Stop-Loss" insurance has been obtained, through payment of monthly premiums, to cover the cost of individual claims in excess of \$100,000. This is done to minimize the member's risk.

The participating members make monthly cash contributions to the managed care insurance internal service fund. The contribution amounts for 2020 were based upon the cost of obtaining traditional dental and vision insurance. These contributions are expensed by the members when made, and recognized as revenue by the insurance fund upon receipt.

In fiscal year 2020, the County discontinued its self-funding health insurance program significantly decreasing the insurance coverage from prior year. Additionally, there were no insurance settlements have exceeded coverage in the last three years.

Claims payable, including incurred but not reported amounts, which are estimated by management based on projected experience, are reported as liabilities in the internal service fund at December 31, 2021. The change in the claims liability for 2021 and 2020 is as follows:

	2021	2020
Unpaid claims, beginning of year	\$ 22,718	\$ 15,042
Incurred claims (including change in IBNR provisions)	429,983	345,133
Claims payments	<u>(433,501)</u>	<u>(337,457)</u>
<b>Unpaid claims, end of year</b>	<u>\$ 19,200</u>	<u>\$ 22,718</u>

**Workers' Compensation.** The government maintains a self insurance program for workers' compensation coverage which is accounted for in an internal service fund (i.e., the self-insured workers compensation fund). The program is administered by a third party administrator who conducts safety inspections and provides claims review and processing services. Premiums are paid into the internal service fund by all other funds based on payrolls and job classifications and are available to pay claims, claim reserves, excess coverage and administrative costs.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

Liabilities are reported when it is probable that a loss has occurred and the amount of the loss can be reasonably estimated. An excess coverage insurance policy covers individual claims in excess of \$400,000 subject to an annual aggregate limit of \$5 million. Liabilities include an amount for claims that have been incurred but not reported (IBNR). Claim liabilities are calculated considering the effects of inflation, recent claim settlement trends including frequency and amount of pay-outs and other economic and social factors. The change in the claims liability for 2021 and 2020 is as follows:

	2021	2020
Unpaid claims, beginning of year	\$ 260,678	\$ 263,282
Incurred claims (including changes in IBNR provisions)	27,473	268,597
Claims payments	<u>(53,640)</u>	<u>(271,201)</u>
<b>Unpaid claims, end of year</b>	<b><u>\$ 234,511</u></b>	<b><u>\$ 260,678</u></b>

### 13. PROPERTY TAXES

Property taxes receivable in governmental funds represent amounts due from taxpayers on the July 1 and December 1 tax levies in the general fund and other governmental funds, respectively. Any amounts outstanding on the July 1 levy after 60 days into the subsequent fiscal year are made whole by the County delinquent tax fund through an effective early tax settlement.

This allows the County's general fund to recognize the full amount of the July 1 tax levy in the current year, regardless of the timing of actual collections. Any unpaid balances as of 60 days into the subsequent fiscal year are transferred to the delinquent tax revolving fund where collection is pursued. A similar process takes place between the delinquent tax fund, the other County funds accounting for property tax levies, and other local taxing authorities within the County's geographical region in March or April.

The assessed and taxable value of real and personal property for the July 1, 2021 levy was \$4,992,122,444. The general operating tax rate for this levy was 5.0941 mills with an additional 0.2491 mills, 0.4827 mills, 0.6000, 0.4975 mills, 0.4982 mills, and 0.2491 mills for the medical care facility, the county jail facility, senior services, LifeWays, the parks, and the animal shelter, respectively.

By agreement with various taxing authorities, the County purchases at face value the real property taxes returned delinquent each March 1 and records a corresponding delinquent taxes receivable.

### 14. TAX ABATEMENTS

The County received reduced property tax revenues during 2021 as a result of industrial facilities tax exemptions (IFT's) and brownfield redevelopment agreements entered into by cities, villages, townships, and authorities within the County.

The IFT's were entered into based upon the Plant Rehabilitation and Industrial Development Districts Act, (known as the Industrial Facilities Exemption), PA 198 of 1974, as amended. IFT's 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. Properties qualifying for IFT status are taxed at 50% of the millage rate applicable to other real and personal property in the County. The abatements amounted to \$42,550 in reduced County tax revenues for 2021.

Brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties. These agreements were entered into based upon the Brownfield Redevelopment Act, PA 381 of 1996, as amended. Under this act, a municipality may create a brownfield redevelopment authority to develop and implement brownfield projects. Tax increment financing may be used as a tool for property redevelopment. The abatements amounted to \$26,460 in reduced County tax revenues for 2021.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 15. PENSION PLAN

#### General Information about the Pension Plan

*Plan Description.* The County administers the Jackson County Employees' Retirement System, (the "Plan"), a single-employer defined benefit plan provided by authority section 12a of Act No. 156 of the Public Acts of 1851, which was adopted and established by the County in accordance with Michigan Compiled Laws Section 46.12a. The plan is included as a pension trust fund in the County's financial statements. Employer and employee contributions and benefit provisions are authorized and may be amended by County Board resolution and benefits may vary pursuant to collective bargaining agreements. Substantially all employees are covered by the Plan. Upon retirement, the plan pays a benefit percentage (depending on group), calculated using the percentage of final average compensation times years of credited service. The Plan issues a publicly available financial report that can be obtained at the County of Jackson, 120 West Michigan Avenue, Jackson, Michigan 49201.

*Method Used to Value Investments.* Plan investments are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Investments for which market quotations are not readily available are valued at their fair values as determined by the custodian under the direction of applicable boards, with the assistance of a valuation service.

*Investment Policy.* The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Commissioners. The investment policy has been formulated based on consideration of a wide range of policies and describes the prudent investment process that the Board deems appropriate. The Plan's asset allocation policy is shown on the following pages.

*Rate of Return.* For the year ended December 31, 2020, the annual money-weighted return on the Plan's investments, net of investment expense was 16.85%. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

*Concentrations.* At December 31, 2021, the Plan held certain investments (other than those issued or explicitly guaranteed by the U.S. government, mutual funds, external investment pools, or other pooled investments) in certain organizations that represent 5% or more of the Plan's fiduciary net position. Refer to Note 4 for the details of these concentrations.

*Benefits Provided.* Plan members may retire at age 55, 57 or 60 with 8, 10 or 25 years of credited service depending on which group the employee is in. Members are vested after completing 8 - 10 years of credited service. Retirement options that provide for survivor benefits are available to members. The Plan also provides death and disability benefits. If a member leaves employment or dies before vesting, accumulated member contributions plus interest are refunded to the member or designated beneficiary. Employees may enter the Deferred Retirement Option Plan ("DROP") at age 57 with 10 years of credited service. The balances of DROP accounts, which are included in the Plan Fiduciary Net Position, amounted to \$2,165,288 as of December 31, 2020.

*Contributions.* The contribution requirements of plan members and the County are established and may be amended by the County Board of Commissioners. Plan members are required to contribute 2.50% to 12.00% to the Plan, depending on their bargaining unit and hire date, with the County contributing additional amounts, as necessary, to provide assets sufficient to pay for member benefits.

Bargaining Unit / Employee Group	Benefits Multiplier	Contribution Percentage
AFSCME (AFL-CIO)	2.00%-2.50%	2.50%-7.85%
Assistant Prosecutors Association (APA)	2.00%-2.50%	2.50%-7.85%
Michigan Nurses Association (MNA)	2.00%-2.50%	2.50%-7.85%
Police Officers Labor Council (POLC)	2.00%-2.50%	2.50%-7.85%
Police Officers Association of Michigan (POAM)	2.50%	10.05%
Federal Order of Police (FOP)	2.25%	6.45%
Command Officers Association of Michigan (COAM):		
Road sergeants	2.50%	11.05%
Corrections supervisors	2.25%	7.50%
Jackson County Medical Care Facility (MCF)	2.00%	2.50%
Jackson County Road Workers Association (JDOT)	2.50%	12.00%

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

*Employees Covered by Benefit Terms.* At December 31, 2020, the date of the latest actuarial valuation:

Retirees and beneficiaries receiving benefits	781
Inactive, DROP and non-retired plan members	108
Active plan members	<u>458</u>
 Total	 <u><u>1,347</u></u>

*Net Pension Asset.* The County's net pension asset was measured as of December 31, 2020, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2020.

*Actuarial Assumptions.* The total pension liability was determined by an actuarial valuation as of December 31, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Wage inflation	4.00%
Price inflation	No specific price inflation used; 2.5% would be consistent with other economic assumptions.
Salary increases	3.25% - 7.25% including inflation
Investment rate of return	7.25% a year, compounded annually, net of investment and administrative expenses

Mortality rates were based on the RP-2000 Mortality Table projected to 2020 using projection scale AA (adjusted by 120% for males).

- Pre-Retirement: The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- Healthy Post-Retirement: The RP-2014 Healthy Annuitant Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- Disability Retirement: The RP-2014 Disabled Mortality Table, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.

*Long-term Expected Rate of Return.* The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimates of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each asset class. These real 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. For each asset class that is included in the pension plan's target asset allocation as of December 31, 2020, these best estimates are summarized in the following table:

COUNTY OF JACKSON, MICHIGAN

Notes to Financial Statements

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	Expected Money-Weighted Tare of Return
Large cap growth equity	15.00%	5.90%	0.89%
Large cap value equity	15.00%	6.00%	0.90%
International equity	17.00%	4.90%	0.83%
S & P 400 mid cap	10.00%	6.30%	0.63%
S & P 500	8.00%	6.00%	0.48%
Core fixed	9.00%	1.70%	0.15%
Intermediate government/credit bonds	9.00%	1.50%	0.14%
Convertible bonds	17.00%	4.10%	0.70%
Cash and cash equivalents	0.00%	0.90%	0.00%
	<u>100.00%</u>		<u>4.71%</u>
Inflation			1.80%
Diversified portfolio additional returns			<u>0.74%</u>
<b>Investment rate of return</b>			<u><u>7.25%</u></u>

Not only is the time horizon longer for an actuarial valuation relative to the time horizon over which the above projected returns were generated, but also there is an additional correlation resulting from a diversified portfolio that will provide additional returns, as reflected above.

*Discount Rate.* The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that System member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension System investments was applied to all periods of projected benefit payments to determine the total pension liability.

*Changes in the Net Pension Liability (Asset).* The components of the change in the net pension liability (asset) are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (Asset) (a) - (b)
Balances at December 31, 2019	\$ 230,472,301	\$ 248,892,475	\$ (18,420,174)
Changes for the year:			
Service cost	2,450,740	-	2,450,740
Interest	16,214,150	-	16,214,150
Differences between expected and actual experience	(470,685)	-	(470,685)
Changes in assumptions	-	-	-
Employer contributions	-	2,515,953	(2,515,953)
Employee contributions	-	1,367,711	(1,367,711)
Net investment income	-	41,152,918	(41,152,918)
Benefit payments, including refunds of employee contributions	(16,108,441)	(16,108,441)	-
Administrative expense	-	(158,393)	158,393
Net changes	<u>2,085,764</u>	<u>28,769,748</u>	<u>(26,683,984)</u>
<b>Balances at December 31, 2020</b>	<u>\$ 232,558,065</u>	<u>\$ 277,662,223</u>	<u>\$ (45,104,158)</u>



## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

*Sensitivity of the Net Pension Asset to Changes in the Discount Rate.* The following presents the net pension asset of the County, calculated using the discount rate of 7.25%, as well as what the County's net pension asset would be if it were calculated using a discount rate that is 1% lower (6.25%) or 1% higher (8.25%) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Plan net pension liability (asset) - County	\$ (5,110,740)	\$ (27,055,693)	\$ (45,610,287)
Plan net pension asset - Medical Care Facility	(14,629,459)	(18,048,465)	(20,856,704)
Net pension liability (asset)	<u>\$ (19,740,199)</u>	<u>\$ (45,104,158)</u>	<u>\$ (66,466,991)</u>

*Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions.* For the year ended December 31, 2021, the County recognized pension expense of \$(6,897,486). At December 31, 2021, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 980,209	\$ 609,838	\$ 370,371
Changes in assumptions	493,478	-	493,478
Net difference between projected and actual earnings on pension plan investments	-	31,288,250	(31,288,250)
	<u>1,473,687</u>	<u>31,898,088</u>	<u>(30,424,401)</u>
Employer contributions to the plan subsequent to the measurement date	2,124,262	-	2,124,262
<b>Total</b>	<u>\$ 3,597,949</u>	<u>\$ 31,898,088</u>	<u>\$ (28,300,139)</u>

\$2,124,262 reported as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension asset in the year ending December 31, 2022. Other amounts reported as pension-related deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year Ended December 31,	Amount
2022	\$ (8,642,918)
2023	(5,681,851)
2024	(11,410,598)
2025	(4,689,034)
<b>Total</b>	<u>\$ (30,424,401)</u>

*Payable to the pension plan.* At December 31, 2021, the County did not have any outstanding contributions payable to the pension plan for the year then ended.

#### **Defined Contribution Plan**

Effective January 1, 2008, the County established a defined contribution plan administered by the Municipal Employees' Retirement System ("MERS") for substantially all new full time employees with fully vested service after 5 years of service. In a defined contribution plan, benefits depend solely on amounts contributed to the plan, plus investment earnings. Employer contributions are a minimum of 1% of eligible compensation and a potential matching of 5% of the employees' contribution. The employees are required to contribute a minimum of 1% of eligible compensation up to a maximum of 12%. Plan provisions and contribution requirements are established and may be amended by the Board of County Commissioners. For the year ended December 31, 2021, the County and employees contributed \$975,752 and \$1,181,416, respectively, to this plan.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 16. OTHER POSTEMPLOYMENT BENEFITS

#### County

*Plan Description.* The County of Jackson provides health insurance benefits for its retired employees, through a single-employer defined benefit plan, as established by County Board Resolution. The County's plan is closed to new hires. The medical care facility retirees are covered under a separate plan. Health insurance benefits are accounted for in the self-funded managed care insurance internal service fund and then transfers are made to this fund from all other funds of the County based on an allocation of employees that retired from those departments. The plan does not issue a separate stand alone report.

*Benefits Provided.* The Plan provides medical and prescription drug benefits to both the retiree and their spouse. The retiree must meet the required years of service of 15 years to be eligible to receive benefits. Additionally, all retirees receive life insurance benefits. Life insurance in the amount of \$12,500 is provided if retired before January 1, 2002 and \$15,000 if retired after January 1, 2002.

*Contributions.* The contribution requirements of retirees and the County are established and may be amended by the County Board of Commissioners. For 2021, retiree contributions were not required and County contributions were intended to be at a level that meets the current cost of benefits. If the retiree's spouse is receiving medical and prescription drug benefits, the retiree must contribute 20% of the spouse's cost of benefits.

*Employees Covered by Benefit Terms.* At December 31, 2020, the date of the latest actuarial valuation:

Retirees and beneficiaries	625
Inactive, nonretired members	36
Active plan members	<u>196</u>
<b>Total membership</b>	<b><u>857</u></b>

*Total OPEB Liability.* The County's total OPEB liability was measured as of December 31, 2021, and was determined by an annual actuarial valuation as of December 31, 2020.

*Actuarial Assumptions.* The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	3.25% to 7.25% including inflation
Investment rate of return	2.00%, net of OPEB plan investment expense
Healthcare cost trend rates	Non-Medicare Healthcare Inflation: Initial trend of 8.25% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 16. Medicare Healthcare Inflation: Initial trend of 6.50% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 9.
Changes in assumptions	The single discount rate decreased from 2.00% as of December 31, 2020, to 1.84% as of December 31, 2021. The healthcare cost trend rate changed from 8.5% decreasing to 4.5% as of December 31, 2020, to 8.25% decreasing to 4.5% as of December 31, 2021.

The mortality tables used to evaluate death before and after retirement in this valuation of the System were:

- Healthy Pre-Retirement: The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- Healthy Post-Retirement: The RP-2014 Healthy Annuitant Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- Disability Retirement: The RP-2014 Disabled Mortality Table, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

*Discount Rate.* The discount rate used to measure the total OPEB liability was 1.84%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. As the plan is not funded, the discount rate is equal to the municipal bond rate, which is based on an index of 20-year general obligations bonds with an average AA credit rating as of the measurement date. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Total OPEB Liability of the County.* The County is not prefunding the plan and the total OPEB liability at December 31, 2021 was \$171,008,891.

*Changes in the Total OPEB Liability.* The components of the change in the total OPEB liability are summarized as follows:

	<b>Total OPEB Liability</b>
Balance at December 31, 2020	<u>\$ 165,761,521</u>
Changes for the year:	
Service cost	2,576,778
Interest	3,292,985
Difference between expected and actual experience	(183,865)
Changes in assumptions	4,362,791
Benefit payments	<u>(4,801,319)</u>
Net changes	<u>5,247,370</u>
<b>Balance at December 31, 2021</b>	<u><u>\$ 171,008,891</u></u>

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the County, calculated using the discount rate of 1.84%, as well as what the County's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (0.84%) or 1% higher (2.84%) than the current rate:

	<b>1% Decrease (0.84%)</b>	<b>Current Discount Rate (1.84%)</b>	<b>1% Increase (2.84%)</b>
County's total OPEB liability	\$ 202,684,327	\$ 171,008,891	\$ 146,334,028

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption.* The following presents the total OPEB liability of the County, as well as what the County's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (7.25% decreasing to 3.5%) or 1% higher (9.25% decreasing to 5.5%) than the current healthcare cost trend rates:

	<b>1% Decrease (7.25% decreasing to 3.5%)</b>	<b>Healthcare Cost Trend Rates (8.25% decreasing to 4.5%)</b>	<b>1% Increase (9.25% decreasing to 5.5%)</b>
County's total OPEB liability	\$ 145,776,296	\$ 171,008,891	\$ 203,390,440

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

*OPEB Expense and Deferred Outflows of Resources Related to OPEB.* For the year ended December 31, 2021, the County recognized OPEB expense of \$16,217,890. At December 31, 2021, the County reported deferred outflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows (Inflows) of Resources
Difference between expected and actual experience	\$ 1,714	\$ 6,751,118	\$ (6,749,404)
Changes in assumptions	8,814,825	-	8,814,825
<b>Total</b>	<b>\$ 8,816,539</b>	<b>\$ 6,751,118</b>	<b>\$ 2,065,421</b>

Amounts reported as OPEB-related deferred outflows of resources will be recognized in OPEB expense as follows:

Year Ended December 31,	Amount
2022	\$ 2,074,823
2023	(9,402)
<b>Total</b>	<b>\$ 2,065,421</b>

*Payable to the OPEB plan.* At December 31, 2021, the County did not have any outstanding contributions payable to the OPEB plan for the year then ended.

### Medical Care Facility

*Plan Description.* The Facility provides certain retiree health care benefits as other postemployment benefits (OPEB), through a single-employer define benefit plan, to eligible employees (based on hire date and years of service as described in the plan) upon retirement in accordance with their applicable union contract for union employees and past practice for nonunion employees. The Facility's policy is to finance these benefits on a pay as you go basis. The plan does not issue a separate stand-alone financial statement.

*Benefits Provided.* The Plan provides medical, prescription drug, and vision benefits to both the retiree and their spouse. The retiree must be at least 60 years of age to receive retiree benefits. The required years of service ranges from 8 to 20 years, based on their bargaining unit and hire date. Additionally, all retirees who are age 60 with 8 years of service receive life insurance (\$3,000 for union retirees and \$5,000 for non-union retirees).

*Contributions.* The contribution requirements of retirees and the Facility are established and may be amended by the County Board of Commissioners. For 2021, retiree contributions were not required and Facility contributions were intended to be at a level that meets the current cost of benefits.

*Employees Covered by Benefit Terms.* At December 31, 2020, the date of the latest actuarial valuation:

Retirees and beneficiaries	126
Inactive, nonretired members	23
Active plan members	262
<b>Total membership</b>	<b>411</b>

*Total OPEB Liability.* The Facility's total OPEB liability was measured as of December 31, 2021, and was determined by an annual actuarial valuation as of December 31, 2020.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

*Actuarial Assumptions.* The total OPEB liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5%
Salary increases	3.25% to 7.25% including inflation
Investment rate of return	2.00%, net of OPEB plan investment expense
Healthcare cost trend rates	Non-Medicare Healthcare Inflation: Initial trend of 8.25% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 16. Medicare Healthcare Inflation: Initial trend of 6.50% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 9.
Changes in assumptions	The single discount rate decreased from 2.00% as of December 31, 2020, to 1.84% as of December 31, 2021. The healthcare cost trend rate changed from 8.5% decreasing to 4.5% as of December 31, 2020, to 8.25% decreasing to 4.5% as of December 31, 2021.

The mortality tables used to evaluate death before and after retirement in this valuation of the System were:

- **Healthy Pre-Retirement:** The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- **Healthy Post-Retirement:** The RP-2014 Healthy Annuitant Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.
- **Disability Retirement:** The RP-2014 Disabled Mortality Table, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.

*Discount Rate.* The discount rate used to measure the total OPEB liability was 1.84%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that Facility contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. As the plan is not funded, the discount rate is equal to the municipal bond rate, which is based on an index of 20-year general obligations bonds with an average AA credit rating as of the measurement date. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

*Total OPEB Liability of the Facility.* The Facility is not prefunding the plan and the total OPEB liability at December 31, 2021 was \$25,066,879.

*Changes in the Total OPEB Liability.* The components of the change in the total OPEB liability are summarized as follows:

	<b>Total OPEB Liability</b>
Balance at December 31, 2020	\$ 23,191,089
Changes for the year:	
Service cost	941,462
Interest	469,719
Difference between expected and actual experience	(24,212)
Changes in assumptions	840,572
Benefit payments	(351,751)
Net changes	<u>1,875,790</u>
<b>Balance at December 31, 2021</b>	<u>\$ 25,066,879</u>

**COUNTY OF JACKSON, MICHIGAN**

**Notes to Financial Statements**

*Sensitivity of the Total OPEB Liability to Changes in the Discount Rate.* The following presents the total OPEB liability of the Facility, calculated using the discount rate of 1.84%, as well as what the Facility’s total OPEB liability would be if it were calculated using a discount rate that is 1% lower (0.84%) or 1% higher (2.84%) than the current rate:

	<b>1% Decrease (0.84%)</b>	<b>Current Discount Rate (1.84%)</b>	<b>1% Increase (2.84%)</b>
Facility's total OPEB liability	\$ 31,360,347	\$ 25,066,879	\$ 20,404,749

*Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rate Assumption.* The following presents the total OPEB liability of the Facility, as well as what the Facility’s total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (7.25% decreasing to 3.5%) or 1% higher (9.25% decreasing to 5.5%) than the current healthcare cost trend rates:

	<b>1% Decrease (7.25% decreasing to 3.5%)</b>	<b>Healthcare Cost Trend Rates (8.25% decreasing to 4.5%)</b>	<b>1% Increase (9.25% decreasing to 5.5%)</b>
Facility's total OPEB liability	\$ 19,986,575	\$ 25,066,879	\$ 32,083,811

*OPEB Expense and Deferred Outflows of Resources Related to OPEB.* For the year ended December 31, 2021, the Facility recognized OPEB expense of \$2,725,519. At December 31, 2021, the Facility reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>	<b>Net Deferred Outflows (Inflows) of Resources</b>
Difference between expected and actual experience	\$ -	\$ 3,676,289	\$ (3,676,289)
Changes in assumptions	4,317,377	-	4,317,377
<b>Total</b>	<b>\$ 4,317,377</b>	<b>\$ 3,676,289</b>	<b>\$ 641,088</b>

Amounts reported as OPEB-related deferred outflows of resources will be recognized in OPEB expense as follows:

<b>Year Ended December 31,</b>	<b>Amount</b>
2022	\$ 902,269
2023	(168,373)
2024	(162,216)
2025	69,408
<b>Total</b>	<b>\$ 641,088</b>

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

*Payable to the OPEB plan.* At December 31, 2021, the Facility did not have any outstanding contributions payable to the OPEB plan for the year then ended.

### Totals

	County	Medical Care Facility	Total
Total OPEB liability	\$ 171,008,891	\$ 25,066,879	\$ 196,075,770
Deferred outflows of resources	8,816,539	4,317,377	13,133,916
Deferred inflows of resources	6,751,118	3,676,289	10,427,407
OPEB expense	16,217,890	2,725,519	18,943,409

## 17. COMMITMENTS AND CONTINGENCIES

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

The government and its component units, individually or jointly, are a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the government and component unit's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the government. A summary of the more significant matters follow:

**Jackson County Landfill.** The Michigan Department of Natural Resources (MDNR) has ordered that a cleanup process be undertaken at the site of a former County landfill - McGill Road. The County developed an investigative work plan that was approved by the MDNR. There are no cost estimates available for this project. It is anticipated, however, that the State of Michigan and City of Jackson will share in the costs, as former operators at the cleanup site. It is impossible to predict, however, whether further environmental action will be required by the MDNR or whether the County's portion of related costs would be significant or minimal.

**Grant Agreements.** Under the terms of various state and federal grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such audits could lead to reimbursement to the grantor agencies. However, County management does not believe such disallowances, if any, will be material to the financial position of the County.

## 18. MUNICIPAL SOLID WASTE LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The \$395,000 reported within the resource recovery enterprise fund as estimated closure and postclosure monitoring costs at December 31, 2021 represents the estimated costs to perform remaining postclosure care and monitoring through 2028. Included are estimated costs for groundwater monitoring, leachate hauling and disposal, and final cover monitoring in accordance with laws of the State of Michigan Department of Environmental Quality. The County has closed all landfills and ash monofill cells in 1995 and 1996. Actual remaining cost may be higher or lower due to inflation, changes in technology, or changes in regulations.

The following is a summary of changes in this obligation for the year ended December 31, 2021:

Beginning Balance	Additions	Deductions	Ending Balance	Due Within One Year
\$ 485,000	\$ -	\$ 90,000	\$ 395,000	\$ 90,000

# COUNTY OF JACKSON, MICHIGAN

## Notes to Financial Statements

### 19. FUND BALANCES - GOVERNMENTAL FUNDS

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. Detailed information on fund balances of governmental funds is as follows:

	General	Road	Series 2018C LifeWays Debt Service	Nonmajor Governmental	Total
<b>Nonspendable</b>					
Inventories and prepaid items	\$ 918,763	\$ 2,787,031	\$ -	\$ 305,695	\$ 4,011,489
Endowments	-	-	-	5,533	5,533
Long-term advances	827,500	-	-	-	827,500
<b>Total nonspendable</b>	<b>1,746,263</b>	<b>2,787,031</b>	<b>-</b>	<b>311,228</b>	<b>4,844,522</b>
<b>Restricted</b>					
Debt service - LifeWays	-	-	500	-	500
Joint narcotics	-	-	-	173,291	173,291
Community development	-	-	-	610	610
Register of deeds automation fund	-	-	-	614,825	614,825
Child care	-	-	-	1,309,080	1,309,080
Health department	-	-	-	2,679,801	2,679,801
Department on aging millage	-	-	-	1,158,240	1,158,240
Falling waters trail	-	-	-	7,221	7,221
Medical care facility millage	-	-	-	693,243	693,243
Parks millage	-	-	-	285,730	285,730
Animal shelter millage	-	-	-	176,139	176,139
LifeWays millage	-	-	-	94,201	94,201
911 services	-	-	-	770,996	770,996
Jail millage	-	-	-	1,250,549	1,250,549
Concealed pistol licenses	-	-	-	205,754	205,754
Indigent defense	-	-	-	1,734,433	1,734,433
Parks donation	-	-	-	236,160	236,160
Animal shelter donation	-	-	-	150,623	150,623
Veterans donation	-	-	-	23,339	23,339
Youth center	-	-	-	6,439	6,439
Sheriff department	-	-	-	12,703	12,703
sheriff drug enforcement	-	-	-	981	981
Debt service - airport	-	-	-	1,343	1,343
Debt service - LifeWays	-	-	-	15,734	15,734
Debt service - radios	-	-	-	1,695	1,695
Debt service - building authority	-	-	-	116,929	116,929
Department on aging endowment	-	-	-	84,808	84,808
Preston endowment	-	-	-	101,155	101,155
<b>Total restricted</b>	<b>-</b>	<b>-</b>	<b>500</b>	<b>11,906,022</b>	<b>11,906,522</b>
<b>Committed</b>					
Parks commission	-	-	-	205,024	205,024
Cascades preservation	-	-	-	6,796	6,796
Friend of the court	-	-	-	272,009	272,009
Prosecuting attorney drug enforcement	-	-	-	28,333	28,333
County law library	-	-	-	6,022	6,022
Michigan justice training	-	-	-	48,805	48,805
Airport	-	-	-	14,173	14,173
Golf courses	-	-	-	370,171	370,171
Fair	-	-	-	62	62
Equipment/replacement	-	-	-	458,429	458,429
Public improvement and building	-	-	-	2,647,239	2,647,239
<b>Total committed</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,057,063</b>	<b>4,057,063</b>
<b>Unassigned (deficit)</b>	<b>9,098,016</b>	<b>(2,551,669)</b>	<b>-</b>	<b>-</b>	<b>6,546,347</b>
<b>Total fund balances, governmental funds</b>	<b>\$ 10,844,279</b>	<b>\$ 235,362</b>	<b>\$ 500</b>	<b>\$ 16,274,313</b>	<b>\$ 27,354,454</b>



## COUNTY OF JACKSON, MICHIGAN

### Notes to Financial Statements

#### 20. CORONAVIRUS (COVID-19)

In March 2020, the World Health Organization declared the novel coronavirus outbreak (COVID-19) to be a global pandemic. While the pandemic has resulted in an increase in the demands on the County for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The County directly received nearly \$6.2 million during 2021 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic through the CARES Act and other funding sources. This funding was used to provide relief in multiple areas such as vaccination programs, personal protection equipment (PPE) programs, small business grants, housing assistance and food and transportation assistance among others.

While the pandemic has resulted in an increase in the demands on the Medical Care Facility for providing emergency services to its citizens, the Federal Government has also provided significant resources to help mitigate the impacts of COVID-19. The Medical Care Facility directly received nearly \$9.1 million during 2021 from various funding sources to be used to respond to the impacts of the COVID-19 pandemic from the Provider Relief Fund, the Employee Retention Credit, Long-term Care Facility support, reimbursements from the Michigan Department of Health and Human Services, the Paycheck Protection Program, and various other funding sources. This funding was used to provide relief in multiple areas such as vaccination programs, personal protection equipment (PPE) programs, small business grants, housing assistance, and food and transportation assistance among others.

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**REQUIRED SUPPLEMENTARY INFORMATION**

## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Employees' Retirement System

Schedule of Changes in Net Pension Liability (Asset) and Related Ratios

	Fiscal Year Ended December 31,			
	2021	2020	2019	2018
<b>Total pension liability</b>				
Service cost	\$ 2,450,740	\$ 2,690,251	\$ 2,728,080	\$ 2,905,966
Interest on total pension liability	16,214,150	16,016,666	15,405,940	15,158,830
Benefit changes	-	-	-	-
Difference between expected and actual experience	(470,685)	(409,075)	2,754,980	(224,016)
Changes in assumptions	-	-	9,567,363	-
Benefit payments and refunds	(16,108,441)	(14,799,892)	(15,061,017)	(13,853,053)
<b>Net change in total pension liability</b>	<u>2,085,764</u>	<u>3,497,950</u>	<u>15,395,346</u>	<u>3,987,727</u>
Total pension liability, beginning of year	<u>230,472,301</u>	<u>226,974,351</u>	<u>211,579,005</u>	<u>207,591,278</u>
<b>Total pension liability, end of year</b>	<u>232,558,065</u>	<u>230,472,301</u>	<u>226,974,351</u>	<u>211,579,005</u>
<b>Plan fiduciary net position</b>				
Employer contributions	2,515,953	1,083,993	1,647,852	71,127,032
Employee contributions	1,367,711	1,528,270	1,543,438	1,672,802
Net investment income (loss)	41,152,918	48,982,396	(9,842,814)	27,304,453
Benefit payments and refunds	(16,108,441)	(14,799,892)	(15,061,017)	(13,853,053)
Pension plan administrative expense	(158,393)	(152,451)	(201,164)	(200,930)
<b>Net change in plan fiduciary net position</b>	<u>28,769,748</u>	<u>36,642,316</u>	<u>(21,913,705)</u>	<u>86,050,304</u>
Plan fiduciary net position, beginning of year	<u>248,892,475</u>	<u>212,250,159</u>	<u>234,163,864</u>	<u>148,113,560</u>
<b>Plan fiduciary net position, end of year</b>	<u>277,662,223</u>	<u>248,892,475</u>	<u>212,250,159</u>	<u>234,163,864</u>
<b>Net pension liability (asset)</b>	<u>\$ (45,104,158)</u>	<u>\$ (18,420,174)</u>	<u>\$ 14,724,192</u>	<u>\$ (22,584,859)</u>
Plan fiduciary net position as a percentage of total pension liability	119.39%	107.99%	93.51%	110.67%
Covered payroll	<u>\$ 23,092,509</u>	<u>\$ 24,315,013</u>	<u>\$ 23,750,904</u>	<u>\$ 24,107,474</u>
Net pension liability (asset) as a percentage of covered payroll	-195.32%	-75.76%	61.99%	-93.68%

See notes to required supplementary information.



Fiscal Year Ended December 31,		
2017	2016	2015
\$ 3,000,424	2,877,944	\$ 2,988,028
14,885,546	14,274,789	13,855,007
-	-	(33,794)
(171,792)	4,610,816	1,646,055
-	-	-
<u>(14,193,299)</u>	<u>(13,169,386)</u>	<u>(12,436,958)</u>
3,520,879	8,594,163	6,018,338
<u>204,070,399</u>	<u>195,476,236</u>	<u>189,457,898</u>
<u>207,591,278</u>	<u>204,070,399</u>	<u>195,476,236</u>
6,250,395	6,049,033	5,855,877
1,651,784	2,003,526	2,110,414
10,612,888	135,621	9,552,482
(14,193,299)	(13,169,386)	(12,436,958)
<u>(187,183)</u>	<u>(201,583)</u>	<u>(157,982)</u>
4,134,585	(5,182,789)	4,923,833
<u>143,978,975</u>	<u>149,161,764</u>	<u>144,237,931</u>
<u>148,113,560</u>	<u>143,978,975</u>	<u>149,161,764</u>
<u>\$ 59,477,718</u>	<u>\$ 60,091,424</u>	<u>\$ 46,314,472</u>
71.35%	70.55%	76.31%
<u>\$ 25,475,387</u>	<u>\$ 26,353,056</u>	<u>\$ 25,361,437</u>
233.47%	228.02%	182.62%

## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Employees' Retirement System  
Schedule of Contributions

Fiscal Year Ended	Actuarial Valuation Date	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/2021	12/31/2019	\$ 2,093,774	\$ 2,124,262	\$ (30,488)	\$ 19,858,100	10.70%
12/31/2020	12/31/2018	2,469,394	2,515,953	(46,559)	23,092,509	10.90%
12/31/2019	12/31/2017	1,079,425	1,083,993	(4,568)	24,315,013	4.46%
12/31/2018	12/31/2016	1,072,009	1,647,852	(575,843)	23,750,904	6.94%
12/31/2017	12/31/2015	6,636,508	71,127,032	(64,490,524)	24,107,474	295.04%
12/31/2016	12/31/2014	6,250,395	6,250,395	-	25,475,387	24.54%
12/31/2015	12/31/2013	6,049,033	6,049,033	-	26,353,056	22.95%
12/31/2014	12/31/2012	5,855,877	5,855,877	-	25,361,437	23.09%

See notes to required supplementary information.

## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Other Postemployment Benefits Plan

County

Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios

	Fiscal Year Ended December 31,			
	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 2,576,778	\$ 2,690,593	\$ 2,204,761	\$ 1,744,200
Interest	3,292,985	4,481,242	5,138,929	3,848,044
Difference between expected and actual experience	(183,865)	(19,470,473)	129,397	-
Changes in assumptions	4,362,791	18,761,237	21,559,263	21,594,352
Benefit payments	(4,801,319)	(4,620,080)	(5,053,129)	(5,259,656)
<b>Net change in total OPEB liability</b>	<u>5,247,370</u>	<u>1,842,519</u>	<u>23,979,221</u>	<u>21,926,940</u>
Total OPEB liability, beginning of year	<u>165,761,521</u>	<u>163,919,002</u>	<u>139,939,781</u>	<u>118,012,841</u>
<b>Total OPEB liability, end of year</b>	<u><u>\$ 171,008,891</u></u>	<u><u>\$ 165,761,521</u></u>	<u><u>\$ 163,919,002</u></u>	<u><u>\$ 139,939,781</u></u>
Covered-employee payroll	\$ 11,718,525	\$ 13,420,201	\$ 14,824,492	\$ 15,307,279
Total OPEB liability as a percentage of covered-employee payroll	1459.30%	1235.16%	1105.73%	914.20%

See notes to required supplementary information.

## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Other Postemployment Benefits Plan

County

Schedule of Contributions

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered-employee Payroll	Contributions as Percentage of Covered-employee Payroll
2021	\$ 9,904,977	\$ 4,801,319	\$ 5,103,658	\$ 11,718,525	40.97%
2020	9,734,307	4,620,080	5,114,227	13,420,201	34.43%
2019	9,873,581	5,053,129	4,820,452	14,824,492	34.09%
2018	8,012,355	5,259,656	2,752,699	15,307,279	34.36%

See notes to required supplementary information.



## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Other Postemployment Benefits Plan

Medical Care Facility

Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios

	Fiscal Year Ended December 31,			
	2021	2020	2019	2018
<b>Total OPEB liability</b>				
Service cost	\$ 941,462	\$ 659,235	\$ 525,407	\$ 455,509
Interest	469,719	712,081	758,397	521,192
Difference between expected and actual experience	(24,212)	(6,634,721)	(41,773)	-
Changes in assumptions	840,572	3,091,675	4,543,861	4,145,201
Benefit payments	(351,751)	(402,851)	(398,986)	(522,714)
<b>Net change in total OPEB liability</b>	<u>1,875,790</u>	<u>(2,574,581)</u>	<u>5,386,906</u>	<u>4,599,188</u>
Total OPEB liability, beginning of year	<u>23,191,089</u>	<u>25,765,670</u>	<u>20,378,764</u>	<u>15,779,576</u>
<b>Total OPEB liability, end of year</b>	<u>\$ 25,066,879</u>	<u>\$ 23,191,089</u>	<u>\$ 25,765,670</u>	<u>\$ 20,378,764</u>
Covered-employee payroll	\$ 11,574,723	\$ 11,679,016	\$ 10,499,337	\$ 8,443,625
Total OPEB liability as a percentage of covered-employee payroll	216.57%	198.57%	245.40%	241.35%

See notes to required supplementary information.

## COUNTY OF JACKSON, MICHIGAN

### Required Supplementary Information

Other Postemployment Benefits Plan  
 Medical Care Facility  
 Schedule of Contributions

Fiscal Year Ended December 31,	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered-employee Payroll	Contributions as Percentage of Covered-employee Payroll
2021	\$ 1,966,724	\$ 351,751	\$ 1,614,973	\$ 11,574,723	3.04%
2020	1,589,266	402,851	1,186,415	11,679,016	3.45%
2019	1,642,181	398,986	1,243,195	10,499,337	3.80%
2018	1,342,191	522,714	819,477	8,443,625	6.19%

See notes to required supplementary information.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Required Supplementary Information

### Pension Information

GASB 68 was implemented in fiscal year 2015. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

Measurement date. The County's net pension liability (asset) is measured as of December 31 of the year preceding the County's fiscal year end.

#### *Notes to Schedule of Changes in Net Pension Liability (Asset) and Related Ratios*

The significant changes in benefit terms for each of the fiscal years ended December 31 were as follows:

- 2015:
  - Member contribution rates for three of the four Sheriff Department divisions (POAM and both COAM divisions) increased.
  - Member contribution rates for the Jackson County Department of Transportation members decreased from 14.48% to 12.00% for non-union employees.

The significant changes in assumptions for each of the fiscal years ended December 31 were as follows:

- 2019:
  - The single discount rate was reduced from 7.50% to 7.25%.

The significant changes in contributions for each of the fiscal years ended December 31 were as follows:

- 2018:
  - The County issued pension obligation bonds of \$67,445,000 to finance additional contributions to the System.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Required Supplementary Information

### Notes to Schedule of Employer Contributions

Valuation Date	Actuarially determined contribution rates are calculated as of December 31 that is 12 months prior to the beginning of the fiscal year for which the contributions are reported.
Other	Balances of DROP accounts are included in the Plan Fiduciary Net Position. The balances of these DROP accounts as of December 31, 2020 were \$2,165,288.

### Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	General county: level dollar Medical Care Facility: level percent of payroll Road fund: level dollar
Remaining amortization period	General county: closed, 23 year period Medical Care Facility: open, 10 year period Road fund: closed, 23 year period
Asset valuation method	4-year smoothed market
Wage inflation	4.00%
Price inflation	No specific price inflation used; however, a price inflation assumption of 2.50% would be consistent with other economic assumptions.
Salary increases	3.25% to 7.25% including inflation
Investment rate of return	7.25% net of investment and administrative expenses
Retirement age	Age-based and Service-based table of rates that are specific to the type of eligibility condition.
Mortality rates	The mortality tables used were: 1) Pre-Retirement: The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017. 2) Healthy Post-Retirement: The RP-2014 Healthy Annuitant Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017. 3) Disability Retirement: The RP-2014 Disabled Mortality Table, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using scale MP-2017.

## COUNTY OF JACKSON, MICHIGAN

### Notes to Required Supplementary Information

#### Other Postemployment Benefit Information

GASB 75 was implemented in fiscal year 2018. This schedule is being built prospectively. Ultimately, 10 years of data will be presented.

The plan has no assets and is not being prefunded therefore the schedule of investment returns is not applicable.

#### *Notes to County's Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios*

The significant changes in assumptions for each of the fiscal years ended December 31 were as follows:

- 2021:
  - The single discount rate decreased from 2.00% to 1.84%.
  - The healthcare cost trend rate changed from 8.5% decreasing to 4.5% as of December 31, 2020, to 8.25% decreasing to 4.5% as of December 31, 2021.
  
- 2020:
  - The municipal bond rate increased from 2.75% to 2.00%.
  - The single discount rate decreased from 3.71% to 2.75%.
  
- 2019:
  - Investment rate of return decreased from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019.
  - Salary increases changed from 4.0% to 8.0% including inflation as of December 31, 2018 to 3.25% to 7.25% including inflation as of December 31, 2019.
  - The healthcare cost trend rate changed from 8.0% decreasing to 4.0% in year 8 as of December 31, 2018, to 8.5% decreasing to 4.5% as of December 31, 2019.
  
- 2018:
  - The single discount rate increased from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Required Supplementary Information

### Notes to County's Schedule of Employer Contributions

Valuation Date Actuarially determined contribution rates are calculated as of December 31, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar
Remaining amortization period	30 years, Open
Asset valuation method	There are no assets as of the measurement date.
Price inflation	No explicit price inflation assumption used.
Wage inflation	3.25%
Salary increases	3.25% to 7.25% including inflation
Investment rate of return	2.00%, net of OPEB plan investment expense
Retirement age	Age-based and Service-based table of rates that are specific to the type of eligibility condition.
Mortality rates	<p><b>Healthy Pre-Retirement:</b> The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP- 2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p> <p><b>Healthy Post-Retirement:</b> The RP-2014 Healthy Annuitant Generational Mortality Tables, with bluecollar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p> <p><b>Disability Retirement:</b> The RP-2014 Disabled Generational Mortality Tables, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p>
Health care trend rates	<p><b>Non-Medicare Healthcare Inflation:</b> Initial trend of 8.25% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 16.</p> <p><b>Medicare Healthcare Inflation:</b> Initial trend of 6.50% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 9.</p>
Excise tax	No load was applied in connection with the "Cadillac" tax.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"

## COUNTY OF JACKSON, MICHIGAN

### Notes to Required Supplementary Information

#### *Notes to Medical Care Facility's Schedule of Changes in Total Other Postemployment Benefit (OPEB) Liability and Related Ratios*

The significant changes in assumptions for each of the fiscal years ended December 31 were as follows:

- 2021:
  - The single discount rate decreased from 2.00% to 1.84%.
  - The healthcare cost trend rate changed from 8.5% decreasing to 4.5% as of December 31, 2020, to 8.25% decreasing to 4.5% as of December 31, 2021.
  
- 2020:
  - The municipal bond rate increased from 2.75% to 2.00%.
  - The single discount rate decreased from 3.71% to 2.75%.
  
- 2019:
  - Investment rate of return decreased from 3.71% as of December 31, 2018 to 2.75% as of December 31, 2019.
  - Salary increases changed from 4.0% to 8.0% including inflation as of December 31, 2018 to 3.25% to 7.25% including inflation as of December 31, 2019.
  - The healthcare cost trend rate changed from 8.0% decreasing to 4.0% in year 8 as of December 31, 2018, to 8.5% decreasing to 4.5% as of December 31, 2019.
  
- 2018:
  - The single discount rate increased from 3.31% as of December 31, 2017 to 3.71% as of December 31, 2018.

# COUNTY OF JACKSON, MICHIGAN

## Notes to Required Supplementary Information

### Notes to Medical Care Facility's Schedule of Employer Contributions

Valuation Date Actuarially determined contribution rates are calculated as of December 31, 2020.

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry-age normal
Amortization method	Level dollar
Remaining amortization period	30 years, Open
Asset valuation method	There are no assets as of the measurement date.
Price inflation	No explicit price inflation assumption used.
Wage inflation	3.25%
Salary increases	3.25% to 7.25% including inflation
Investment rate of return	2.00%, net of OPEB plan investment expense
Retirement age	Age-based and Service-based table of rates that are specific to the type of eligibility condition.
Mortality rates	<p><b>Healthy Pre-Retirement:</b> The RP-2014 Employee Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP- 2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p> <p><b>Healthy Post-Retirement:</b> The RP-2014 Healthy Annuitant Generational Mortality Tables, with blue-collar adjustments and extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p> <p><b>Disability Retirement:</b> The RP-2014 Disabled Generational Mortality Tables, extended via cubic spline. This table is adjusted backwards to 2006 with the MP-2014 scale, resulting in a base year of 2006 with future mortality improvements assumed each year using MP-2017.</p>
Health care trend rates	<p><b>Non-Medicare Healthcare Inflation:</b> Initial trend of 8.25% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 16.</p> <p><b>Medicare Healthcare Inflation:</b> Initial trend of 6.50% decreasing 0.25% per year to an ultimate trend rate of 4.50% in year 9.</p>
Excise tax	No load was applied in connection with the "Cadillac" tax.
Aging factors	Based on the 2013 SOA Study "Health Care Costs - From Birth to Death"



**COMBINING AND INDIVIDUAL FUND  
FINANCIAL STATEMENTS AND SCHEDULES**

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund - By Activity

For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>				
Property taxes				
Current real property taxes	\$ 23,933,940	\$ 24,753,940	\$ 24,673,844	\$ (80,096)
Delinquent personal property taxes	128,000	128,000	124,532	(3,468)
Industrial/commercial facilities tax	60,000	60,000	44,445	(15,555)
Trailer tax	23,000	23,000	23,370	370
Payment in lieu of taxes	70,000	70,000	74,933	4,933
Total property taxes	24,214,940	25,034,940	24,941,124	(93,816)
Licenses, fees, taxes, and permits				
Dog licenses	50,000	50,000	34,636	(15,364)
Marriage licenses	5,300	5,300	5,010	(290)
Gun permits	13,000	21,000	20,449	(551)
Recreational marijuana	-	224,010	224,011	1
Total licenses, fees, taxes, and permits	68,300	300,310	284,106	(16,204)
Intergovernmental				
Revenue sharing	3,500,000	3,500,000	3,547,671	47,671
Liquor tax	625,000	642,000	654,100	12,100
Liquor license	12,000	12,000	11,983	(17)
State court funding distribution	900,000	900,000	821,670	(78,330)
Child abuse and neglect	50,000	50,000	43,333	(6,667)
Crime victim's rights	236,331	236,331	206,311	(30,020)
Remonumentation	73,000	73,000	68,567	(4,433)
Judges supplement	594,650	594,650	589,259	(5,391)
Road patrol	202,000	92,448	124,632	32,184
Marine safety	36,000	36,000	36,000	-
Community corrections board	250,000	250,000	221,696	(28,304)
Safe community	6,800	6,800	-	(6,800)
Circuit court reimbursement	76,000	-	-	-
District court reimbursement	130,000	130,000	99,557	(30,443)
Parole violators - county jail	128,700	128,700	24,208	(104,492)
Diverted felons - county jail	250,000	250,000	233,515	(16,485)
Cooperative reimbursement - Prosecuting attorney	220,000	220,000	275,661	55,661
Emergency management	36,000	36,000	35,905	(95)
Homeland security	40,000	61,710	-	(61,710)
Police service contracts	1,203,097	1,203,097	1,179,283	(23,814)
Non profit organizations - sheriff	273,000	157,613	168,129	10,516
Local community stabilization tax	900,000	1,025,000	1,143,017	118,017
Other grants	183,614	2,605,897	2,631,418	25,521
Total intergovernmental	9,926,192	12,211,246	12,115,915	(95,331)

continued...

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund - By Activity  
For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Revenues (continued)</b>				
Charges for services				
12th district court costs	\$ 1,000,000	\$ 1,000,000	\$ 1,032,952	\$ 32,952
12th district court - other	1,225,000	1,225,000	981,577	(243,423)
Prosecuting attorney	77,000	17,000	14,350	(2,650)
Probate court	95,000	95,000	99,554	4,554
County Clerk - court costs	120,000	120,000	100,053	(19,947)
County Clerk - other	386,337	386,337	426,873	40,536
Printing	22,500	22,500	17,557	(4,943)
Assessing services	191,125	219,627	175,585	(44,042)
Geographic information systems	90,000	140,199	140,200	1
Transfer tax	650,000	720,000	878,365	158,365
Register of Deeds - recording charges	841,000	911,000	968,049	57,049
Treasurer	35,000	35,000	44,155	9,155
Sheriff's department	34,500	34,500	39,421	4,921
County jail	459,000	459,000	230,367	(228,633)
Community corrections fees	7,500	23,165	225	(22,940)
Medical examiner	105,750	126,250	105,914	(20,336)
Information technology fees	99,525	99,525	118,396	18,871
LifeWays building	205,000	268,980	218,657	(50,323)
<b>Total charges for services</b>	<b>5,644,237</b>	<b>5,903,083</b>	<b>5,592,250</b>	<b>(310,833)</b>
Fines and forfeitures				
Fines	400,000	400,000	360,098	(39,902)
Bonds forfeited	14,000	14,000	5,500	(8,500)
<b>Total fines and forfeitures</b>	<b>414,000</b>	<b>414,000</b>	<b>365,598</b>	<b>(48,402)</b>
Investment earnings and rentals				
Investment earnings	100,000	100,000	30,292	(69,708)
Rentals - general	217,558	231,748	218,745	(13,003)
<b>Total investment earnings and rentals</b>	<b>317,558</b>	<b>331,748</b>	<b>249,037</b>	<b>(82,711)</b>
Other				
Administrative reimbursements	388,525	428,525	411,501	(17,024)
Reimbursements - insurance	31,770	31,770	23,342	(8,428)
Reimbursements - election	3,900	19,900	27,250	7,350
Reimbursements - prosecuting attorney	32,000	92,000	101,291	9,291
Other - clerk	5,000	5,000	1,392	(3,608)
Other - treasurer	10,000	10,000	9,364	(636)
Other - sheriff	1,000	1,000	17,224	16,224
Other - other	425,934	449,216	464,589	15,373
<b>Total other</b>	<b>898,129</b>	<b>1,037,411</b>	<b>1,055,953</b>	<b>18,542</b>
<b>Total revenues</b>	<b>41,483,356</b>	<b>45,232,738</b>	<b>44,603,983</b>	<b>(628,755)</b>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund - By Activity

For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Expenditures</b>				
General government				
Board of Commissioners	\$ 196,828	\$ 196,828	\$ 153,368	\$ (43,460)
Circuit court	2,306,393	2,379,393	2,260,066	(119,327)
Jury commission	258,437	258,437	203,618	(54,819)
12th district court	3,625,270	3,625,270	3,560,872	(64,398)
Adult probation - circuit court	15,316	15,316	13,368	(1,948)
Public elections	113,888	141,648	123,676	(17,972)
County administrator/controller	516,439	544,519	538,355	(6,164)
County clerk	1,155,630	1,159,539	1,084,608	(74,931)
Finance	340,485	340,594	329,021	(11,573)
Equalization	781,384	748,559	697,642	(50,917)
Geographic information systems	184,175	151,880	141,163	(10,717)
Human resources	628,738	596,443	553,449	(42,994)
Prosecuting Attorney	2,009,028	2,010,377	1,963,737	(46,640)
Prosecuting attorney - social services	275,655	282,090	278,537	(3,553)
Prosecuting attorney				
victim/witness program	299,664	299,664	245,696	(53,968)
Public defender	467,000	467,000	464,999	(2,001)
Register of deeds	287,015	272,015	262,527	(9,488)
Remonumentation	73,000	73,000	67,952	(5,048)
County treasurer	577,058	588,689	543,433	(45,256)
MSU co-operative extension	147,071	147,071	137,875	(9,196)
Information technology	1,634,986	1,471,961	1,393,809	(78,152)
Courthouse and grounds	624,559	617,559	585,834	(31,725)
Northlawn building	353,776	353,776	329,970	(23,806)
Tower building	806,286	929,659	928,540	(1,119)
Chanter storage facility	14,000	14,000	10,529	(3,471)
Human services building	364,974	256,486	253,196	(3,290)
Drain commissioner	208,891	209,750	204,559	(5,191)
LifeWays maintenance	140,497	212,177	188,969	(23,208)
Other postemployment benefits expense	2,213,511	2,190,366	2,122,673	(67,693)
Accrued sick and vacation payoff	60,000	145,000	153,995	8,995
Professional services	357,850	357,850	287,290	(70,560)
Insurance and bonds	908,000	1,108,000	698,195	(409,805)
Miscellaneous	289,460	269,460	208,576	(60,884)
Unallocated retiree benefits	199,090	220,110	217,003	(3,107)
Appropriations:				
Regional planning	55,340	55,340	43,267	(12,073)
Enterprise Group	100,000	100,000	100,000	-
Soil conservation	10,000	10,000	10,000	-
Total general government	22,599,694	22,819,826	21,360,367	(1,459,459)

continued...

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - General Fund - By Activity  
For the Year Ended December 31, 2021

	Original Budget	Amended Budget	Actual	Over (Under) Budget
<b>Expenditures (continued)</b>				
Public safety				
County Sheriff	\$ 4,682,261	\$ 5,189,261	\$ 5,188,472	\$ (789)
Road patrol	206,055	137,500	118,246	(19,254)
LAWNET narcotics grant	152,273	110,273	84,483	(25,790)
Homeland security	40,000	104,605	103,490	(1,115)
Marine law enforcement	67,705	67,705	46,845	(20,860)
Truancy grant	359,725	209,438	167,092	(42,346)
County jail	6,375,880	6,805,535	6,254,441	(551,094)
Community corrections board	241,089	267,959	223,021	(44,938)
Emergency measures	140,919	140,919	129,511	(11,408)
<b>Total public safety</b>	<b>12,265,907</b>	<b>13,033,195</b>	<b>12,315,601</b>	<b>(717,594)</b>
Health and welfare				
Medical examiner	414,653	569,250	567,169	(2,081)
Veteran's burial claims	32,100	32,800	12,867	(19,933)
Veteran's affairs office	145,127	145,127	102,481	(42,646)
Appropriations:				
Region II Aging Commission	11,814	11,814	11,814	-
Substance abuse - liquor tax	310,122	327,122	327,050	(72)
Family Independence Agency	29,000	29,000	29,000	-
<b>Total health and welfare</b>	<b>942,816</b>	<b>1,115,113</b>	<b>1,050,381</b>	<b>(64,732)</b>
<b>Total expenditures</b>	<b>35,808,417</b>	<b>36,968,134</b>	<b>34,726,349</b>	<b>(2,241,785)</b>
Revenues over expenditures	5,674,939	8,264,604	9,877,634	1,613,030
<b>Other financing sources (uses)</b>				
Transfers in	3,855,788	4,478,199	2,864,135	(1,614,064)
Transfers out	(9,530,727)	(10,812,368)	(10,807,953)	(4,415)
<b>Total other financing sources (uses)</b>	<b>(5,674,939)</b>	<b>(6,334,169)</b>	<b>(7,943,818)</b>	<b>(1,609,649)</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>1,930,435</b>	<b>1,933,816</b>	<b>3,381</b>
Fund balance, beginning of year	8,910,463	8,910,463	8,910,463	-
<b>Fund balance, end of year</b>	<b>\$ 8,910,463</b>	<b>\$ 10,840,898</b>	<b>\$ 10,844,279</b>	<b>\$ 3,381</b>

concluded

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Revenues and Other Financing Sources - General Operating Fund

Road Fund

For the Year Ended December 31, 2021

### Revenues

Licenses, fees, taxes and permits	<u>\$ 142,080</u>
Federal sources:	
Surface transportation program	477,857
Other	<u>777,365</u>
Total federal sources	<u>1,255,222</u>
State sources:	
Michigan transportation fund:	
Engineering	10,000
Primary roads	11,842,037
Local roads	5,784,173
Primary urban roads	1,773,814
Local urban roads	<u>724,151</u>
Total Michigan transportation fund	<u>20,134,175</u>
Other	735,015
Total state sources	<u>20,869,190</u>
Local sources:	
City and village contributions	144,956
Township contributions	556,841
Other contributions	<u>769,228</u>
Total local sources	<u>1,471,025</u>
Charges for services:	
State maintenance contract	5,308,046
Other services	286,458
Salvage sales	<u>19,610</u>
Total charges for services	<u>5,614,114</u>
Investment earnings and rentals	<u>80,976</u>
Other revenues:	
Contributions from private sources	<u>43,003</u>
<b>Other financing sources</b>	
Proceeds from sale of capital assets	<u>67,627</u>
<b>Total revenues and other financing sources</b>	<u><u>\$ 29,543,237</u></u>

# COUNTY OF JACKSON, MICHIGAN

## Detail Schedule of Expenditures - General Operating Fund

Road Fund

For the Year Ended December 31, 2021

### Expenditures

Preservation - structural improvements:

Primary roads and structures \$ 3,130,944

Local roads and structures 6,857,664

Total preservation - structural improvements 9,988,608

Maintenance - winter and traffic control

Primary roads and structures 3,897,106

Local roads and structures 5,719,099

Total maintenance - winter and traffic control 9,616,205

Equipment:

Direct 6,460,989

Indirect 3,179,755

Operating 579,425

Less - equipment rental (7,380,454)

Total equipment 2,839,715

Administrative 1,659,419

Other - trunkline maintenance, non-maintenance and other 6,109,503

Capital outlay - net (2,946,784)

Debt service:

Principal 4,445,988

Interest 1,902,593

Total debt service 6,348,581

**Total expenditures** \$ 33,615,247

## COUNTY OF JACKSON, MICHIGAN

### Detail Schedule of Revenues, Expenditures and Changes in Fund Balances - General Operating Fund

Road Fund

For the Year Ended December 31, 2021

	Primary Roads	Local Roads	County Roads	Total
<b>Revenues</b>				
Licenses, fees, taxes and permits	\$ -	\$ -	\$ 142,080	\$ 142,080
Intergovernmental:				
Federal sources	1,152,263	102,959	-	1,255,222
State sources	13,622,570	6,511,605	735,015	20,869,190
Local sources	-	556,841	914,184	1,471,025
Charges for services	-	14,076	5,600,038	5,614,114
Investment earnings and rentals	-	-	80,976	80,976
Other	-	-	43,003	43,003
<b>Total revenues</b>	<b>14,774,833</b>	<b>7,185,481</b>	<b>7,515,296</b>	<b>29,475,610</b>
<b>Expenditures</b>				
Current:				
Preservation -				
Structural improvements	3,130,944	6,857,664	-	9,988,608
Maintenance:				
Road and structures	2,344,136	4,415,394	-	6,759,530
Winter	1,382,703	1,201,688	-	2,584,391
Traffic control	170,267	102,017	-	272,284
Equipment - net	543,411	1,445,515	850,789	2,839,715
Administrative	594,878	1,064,541	-	1,659,419
Trunkline maintenance	-	-	2,573,018	2,573,018
Trunkline non-maintenance	-	-	1,283,453	1,283,453
Other	563,871	747,456	941,705	2,253,032
Capital outlay-net	-	-	(2,946,784)	(2,946,784)
Debt service:				
Principal	-	-	4,445,988	4,445,988
Interest	-	-	1,902,593	1,902,593
<b>Total expenditures</b>	<b>8,730,210</b>	<b>15,834,275</b>	<b>9,050,762</b>	<b>33,615,247</b>
Revenue under expenditures	6,044,623	(8,648,794)	(1,535,466)	(4,139,637)
<b>Other financing sources (uses)</b>				
Proceeds from sale of capital assets	-	-	67,627	67,627
Transfers in (out)	(6,044,623)	8,648,794	(2,604,171)	-
<b>Total other financing sources (uses)</b>	<b>(6,044,623)</b>	<b>8,648,794</b>	<b>(2,536,544)</b>	<b>67,627</b>
<b>Net change in fund balance</b>	<b>-</b>	<b>-</b>	<b>(4,072,010)</b>	<b>(4,072,010)</b>
Fund balance, beginning of year	-	-	4,307,372	4,307,372
<b>Fund balance, end of year</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 235,362</b>	<b>\$ 235,362</b>



**COUNTY OF JACKSON, MICHIGAN**

**Combining Balance Sheet**

Nonmajor Governmental Funds  
December 31, 2021

	Special Revenue Funds	Debt Service	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>Assets</b>					
Cash and pooled investments	\$ 13,213,834	\$ 135,701	3,419,367	\$ 191,496	\$ 16,960,398
Receivables:					
Accounts, net	963,871	-	232,712	-	1,196,583
Taxes	11,783,891	-	-	-	11,783,891
Due from other governments	1,548,181	3,455,000	-	-	5,003,181
Due from other funds	305,110	-	-	-	305,110
Inventories	203,859	-	-	-	203,859
Prepaid items	77,069	-	24,767	-	101,836
<b>Total assets</b>	<u>\$ 28,095,815</u>	<u>\$ 3,590,701</u>	<u>\$ 3,676,846</u>	<u>\$ 191,496</u>	<u>\$ 35,554,858</u>
<b>Liabilities</b>					
Negative equity in cash and pooled investments	\$ 350,460	\$ -	\$ -	\$ -	\$ 350,460
Accounts payable	880,644	-	182,455	-	1,063,099
Accrued payroll	617,218	-	-	-	617,218
Accrued liabilities	77,280	-	-	-	77,280
Due to other funds	52,250	-	363,956	-	416,206
Advances from other funds	500,000	-	-	-	500,000
Unearned revenue	309,345	-	-	-	309,345
<b>Total liabilities</b>	<u>2,787,197</u>	<u>-</u>	<u>546,411</u>	<u>-</u>	<u>3,333,608</u>
<b>Deferred inflows of resources</b>					
Unavailable revenue - due from other governments	-	3,455,000	-	-	3,455,000
Taxes levied for a subsequent period	12,491,937	-	-	-	12,491,937
<b>Total deferred inflows of resources</b>	<u>12,491,937</u>	<u>3,455,000</u>	<u>-</u>	<u>-</u>	<u>15,946,937</u>
<b>Fund balances</b>					
Nonspendable	280,928	-	24,767	5,533	311,228
Restricted	11,584,358	135,701	-	185,963	11,906,022
Committed	951,395	-	3,105,668	-	4,057,063
<b>Total fund balances</b>	<u>12,816,681</u>	<u>135,701</u>	<u>3,130,435</u>	<u>191,496</u>	<u>16,274,313</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 28,095,815</u>	<u>\$ 3,590,701</u>	<u>\$ 3,676,846</u>	<u>\$ 191,496</u>	<u>\$ 35,554,858</u>

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## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Governmental Funds

For the Year Ended December 31, 2021

	Special Revenue Funds	Debt Service	Capital Projects Funds	Permanent Funds	Total Nonmajor Governmental Funds
<b>Revenues</b>					
Property taxes	\$ 12,167,959	\$ -	\$ -	\$ -	\$ 12,167,959
Licenses, fees, taxes and permits	690,105	-	-	-	690,105
Intergovernmental	15,857,006	795,044	1,712,067	-	18,364,117
Charges for services	6,964,235	98,075	-	-	7,062,310
Fines and forfeitures	64,210	-	-	-	64,210
Investment earnings	1,199	11	357	-	1,567
Rental	342,594	-	-	-	342,594
Donations	-	-	-	36,850	36,850
Reimbursements	3,283,897	-	-	-	3,283,897
Contributions	370,909	-	-	-	370,909
Other	189,152	-	173,937	17	363,106
<b>Total revenues</b>	<b>39,931,266</b>	<b>893,130</b>	<b>1,886,361</b>	<b>36,867</b>	<b>42,747,624</b>
<b>Expenditures</b>					
Current:					
Judicial	5,968,562	-	-	-	5,968,562
General government	68,566	-	-	-	68,566
Public safety	5,768,637	-	-	-	5,768,637
Health and welfare	14,442,371	-	-	32,526	14,474,897
Recreation and cultural	4,058,019	-	-	-	4,058,019
Community development	665,001	-	-	-	665,001
Debt service:					
Principal	-	4,719,294	756,509	-	5,475,803
Interest	-	3,264,386	47,969	-	3,312,355
Capital outlay	-	-	4,090,175	-	4,090,175
<b>Total expenditures</b>	<b>30,971,156</b>	<b>7,983,680</b>	<b>4,894,653</b>	<b>32,526</b>	<b>43,882,015</b>
Revenues over (under) expenditures	8,960,110	(7,090,550)	(3,008,292)	4,341	(1,134,391)
<b>Other financing sources (uses)</b>					
Issuance of long-term debt	-	-	886,581	-	886,581
Proceeds from sale of capital assets	-	-	6,562	-	6,562
Transfers in	7,962,188	7,084,416	3,063,534	-	18,110,138
Transfers out	(9,297,585)	-	(307,395)	-	(9,604,980)
<b>Total other financing sources (uses)</b>	<b>(1,335,397)</b>	<b>7,084,416</b>	<b>3,649,282</b>	<b>-</b>	<b>9,398,301</b>
<b>Net change in fund balances</b>	<b>7,624,713</b>	<b>(6,134)</b>	<b>640,990</b>	<b>4,341</b>	<b>8,263,910</b>
Fund balances, beginning of year	5,191,968	141,835	2,489,445	187,155	8,010,403
<b>Fund balances, end of year</b>	<b>\$ 12,816,681</b>	<b>\$ 135,701</b>	<b>\$ 3,130,435</b>	<b>\$ 191,496</b>	<b>\$ 16,274,313</b>

# COUNTY OF JACKSON, MICHIGAN

## Combining Balance Sheet

Nonmajor Special Revenue Funds

December 31, 2021

	Parks Commission	Cascades Preservation	Friend of the Court	Prosecuting Attorney Drug Enforcement	County Law Library
<b>Assets</b>					
Cash and pooled investments	\$ 284,249	\$ -	\$ 365,209	\$ 28,333	\$ 6,022
Receivables:					
Accounts	29,345	175,645	-	-	-
Taxes	-	-	-	-	-
Due from other governments	-	-	542,463	-	-
Due from other funds	-	-	-	-	-
Inventories	144,463	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total assets</b>	<u>\$ 458,057</u>	<u>\$ 175,645</u>	<u>\$ 907,672</u>	<u>\$ 28,333</u>	<u>\$ 6,022</u>
<b>Liabilities</b>					
Negative equity in cash and pooled investments	\$ -	\$ 168,849	\$ -	\$ -	\$ -
Accounts payable	37,100	-	6,260	-	-
Accrued payroll	27,135	-	129,403	-	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Advance from other funds	-	-	500,000	-	-
Unearned revenue	44,335	-	-	-	-
<b>Total liabilities</b>	<u>108,570</u>	<u>168,849</u>	<u>635,663</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>					
Taxes levied for a subsequent period	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	144,463	-	-	-	-
Restricted	-	-	-	-	-
Committed	205,024	6,796	272,009	28,333	6,022
<b>Total fund balances</b>	<u>349,487</u>	<u>6,796</u>	<u>272,009</u>	<u>28,333</u>	<u>6,022</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 458,057</u>	<u>\$ 175,645</u>	<u>\$ 907,672</u>	<u>\$ 28,333</u>	<u>\$ 6,022</u>

Michigan Justice Training	Airport	Joint Narcotics	Community Development Block Grant	Register of Deeds Automation Fund	Child Care	Golf Courses
\$ 37,509	\$ 57,028	\$ 177,566	\$ 610	\$ 658,345	\$ 1,085,713	\$ 359,299
13,681	31,594	-	-	-	60	15,211
-	-	-	-	-	-	-
-	-	-	-	-	337,905	-
-	-	-	-	-	-	-
-	-	-	-	-	-	59,396
-	-	-	-	38,057	1,785	-
<u>\$ 51,190</u>	<u>\$ 88,622</u>	<u>\$ 177,566</u>	<u>\$ 610</u>	<u>\$ 696,402</u>	<u>\$ 1,425,463</u>	<u>\$ 433,906</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,385	33,847	4,275	-	43,520	31,026	1,193
-	9,733	-	-	-	83,343	3,146
-	-	-	-	-	-	-
-	4,739	-	-	-	229	-
-	-	-	-	-	-	-
-	26,130	-	-	-	-	-
<u>2,385</u>	<u>74,449</u>	<u>4,275</u>	<u>-</u>	<u>43,520</u>	<u>114,598</u>	<u>4,339</u>
-	-	-	-	-	-	-
-	-	-	-	38,057	1,785	59,396
-	-	173,291	610	614,825	1,309,080	-
<u>48,805</u>	<u>14,173</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>370,171</u>
<u>48,805</u>	<u>14,173</u>	<u>173,291</u>	<u>610</u>	<u>652,882</u>	<u>1,310,865</u>	<u>429,567</u>
<u>\$ 51,190</u>	<u>\$ 88,622</u>	<u>\$ 177,566</u>	<u>\$ 610</u>	<u>\$ 696,402</u>	<u>\$ 1,425,463</u>	<u>\$ 433,906</u>

continued...

**COUNTY OF JACKSON, MICHIGAN**

**Combining Balance Sheet**  
 Nonmajor Special Revenue Funds  
 December 31, 2021

	Fair	Health Department	Senior Services Millage	Falling Waters Trail	Medical Care Facility Millage
<b>Assets</b>					
Cash and pooled investments	\$ -	\$ 3,178,191	\$ 1,201,065	\$ 21,983	\$ 834,790
Receivables:					
Accounts	15,000	10	-	-	-
Taxes	-	-	2,744,125	-	1,139,249
Due from other governments	-	349,899	218,731	-	-
Due from other funds	305,110	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	13,200	-	-	-
<b>Total assets</b>	<u>\$ 320,110</u>	<u>\$ 3,541,300</u>	<u>\$ 4,163,921</u>	<u>\$ 21,983</u>	<u>\$ 1,974,039</u>
<b>Liabilities</b>					
Negative equity in cash and pooled investments	\$ 181,611	\$ -	\$ -	\$ -	\$ -
Accounts payable	18,531	456,718	40,217	14,762	73,118
Accrued payroll	1,251	172,922	56,530	-	-
Accrued liabilities	-	77,280	-	-	-
Due to other funds	20,572	582	-	-	-
Advance from other funds	-	-	-	-	-
Unearned revenue	98,083	140,797	-	-	-
<b>Total liabilities</b>	<u>320,048</u>	<u>848,299</u>	<u>96,747</u>	<u>14,762</u>	<u>73,118</u>
<b>Deferred inflows of resources</b>					
Taxes levied for a subsequent period	-	-	2,908,934	-	1,207,678
<b>Fund balances</b>					
Nonspendable	-	13,200	-	-	-
Restricted	-	2,679,801	1,158,240	7,221	693,243
Committed	62	-	-	-	-
<b>Total fund balances</b>	<u>62</u>	<u>2,693,001</u>	<u>1,158,240</u>	<u>7,221</u>	<u>693,243</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 320,110</u>	<u>\$ 3,541,300</u>	<u>\$ 4,163,921</u>	<u>\$ 21,983</u>	<u>\$ 1,974,039</u>

Parks Millage	Animal Shelter Millage	LifeWays Millage	911 Service Fund	Jail Millage	Concealed Pistol Licenses	Indigent Defense
\$ 422,769	\$ 284,077	\$ 230,802	\$ 135,415	\$ 1,383,223	\$ 205,754	\$ 1,885,606
-	-	-	600,002	-	-	-
2,278,365	1,139,184	2,275,398	-	2,207,570	-	-
-	-	-	99,183	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	24,027	-	-	-
<u>\$ 2,701,134</u>	<u>\$ 1,423,261</u>	<u>\$ 2,506,200</u>	<u>\$ 858,627</u>	<u>\$ 3,590,793</u>	<u>\$ 205,754</u>	<u>\$ 1,885,606</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	11,067	-	1,674	-	-	103,209
-	23,937	-	61,930	-	-	47,888
-	-	-	-	-	-	-
-	4,440	-	-	-	-	76
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	39,444	-	63,604	-	-	151,173
2,415,404	1,207,678	2,411,999	-	2,340,244	-	-
-	-	-	24,027	-	-	-
285,730	176,139	94,201	770,996	1,250,549	205,754	1,734,433
-	-	-	-	-	-	-
<u>285,730</u>	<u>176,139</u>	<u>94,201</u>	<u>795,023</u>	<u>1,250,549</u>	<u>205,754</u>	<u>1,734,433</u>
<u>\$ 2,701,134</u>	<u>\$ 1,423,261</u>	<u>\$ 2,506,200</u>	<u>\$ 858,627</u>	<u>\$ 3,590,793</u>	<u>\$ 205,754</u>	<u>\$ 1,885,606</u>

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**COUNTY OF JACKSON, MICHIGAN**

**Combining Balance Sheet**  
 Nonmajor Special Revenue Funds  
 December 31, 2021

	Parks Donation	Animal Shelter Donation	Veterans Donation	Youth Center	Sheriff Department Donation
<b>Assets</b>					
Cash and pooled investments	\$ 174,449	\$ 150,623	\$ 23,339	\$ 8,181	\$ 10,244
Receivables:					
Accounts	83,323	-	-	-	-
Taxes	-	-	-	-	-
Due from other governments	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Prepaid items	-	-	-	-	-
<b>Total assets</b>	<u>\$ 257,772</u>	<u>\$ 150,623</u>	<u>\$ 23,339</u>	<u>\$ 8,181</u>	<u>\$ 10,244</u>
<b>Liabilities</b>					
Negative equity in cash and pooled investments	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	1,742	-
Accrued payroll	-	-	-	-	-
Accrued liabilities	-	-	-	-	-
Due to other funds	21,612	-	-	-	-
Advance from other funds	-	-	-	-	-
Unearned revenue	-	-	-	-	-
<b>Total liabilities</b>	<u>21,612</u>	<u>-</u>	<u>-</u>	<u>1,742</u>	<u>-</u>
<b>Deferred inflows of resources</b>					
Taxes levied for a subsequent period	-	-	-	-	-
<b>Fund balances</b>					
Nonspendable	-	-	-	-	-
Restricted	236,160	150,623	23,339	6,439	10,244
Committed	-	-	-	-	-
<b>Total fund balances</b>	<u>236,160</u>	<u>150,623</u>	<u>23,339</u>	<u>6,439</u>	<u>10,244</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 257,772</u>	<u>\$ 150,623</u>	<u>\$ 23,339</u>	<u>\$ 8,181</u>	<u>\$ 10,244</u>





Sheriff Mounted Division	Omnibus Forfeitures	Sheriff Department Explorer Program	Total
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\$ 73	\$ 981	\$ 2,386	\$ 13,213,834
-	-	-	963,871
-	-	-	11,783,891
-	-	-	1,548,181
-	-	-	305,110
-	-	-	203,859
-	-	-	77,069
<u>\$ 73</u>	<u>\$ 981</u>	<u>\$ 2,386</u>	<u>\$ 28,095,815</u>

\$ -	\$ -	\$ -	\$ 350,460
-	-	-	880,644
-	-	-	617,218
-	-	-	77,280
-	-	-	52,250
-	-	-	500,000
-	-	-	309,345

-	-	-	2,787,197
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-	-	-	12,491,937
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-	-	-	280,928
73	981	2,386	11,584,358
-	-	-	951,395

<u>73</u>	<u>981</u>	<u>2,386</u>	<u>12,816,681</u>
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<u>\$ 73</u>	<u>\$ 981</u>	<u>\$ 2,386</u>	<u>\$ 28,095,815</u>
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**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021

	<b>Parks Commission</b>	<b>Cascades Preservation</b>	<b>Friend of the Court</b>	<b>Prosecuting Attorney Drug Enforcement</b>	<b>County Law Library</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-	-	-
Intergovernmental	-	-	3,131,181	-	-
Charges for services	742,618	-	283,408	-	-
Fines and forfeitures	-	-	-	1,271	-
Investment earnings	-	-	-	-	-
Rental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Contributions	-	-	-	-	-
Other	7,888	23,773	-	-	6,500
<b>Total revenues</b>	<b>750,506</b>	<b>23,773</b>	<b>3,414,589</b>	<b>1,271</b>	<b>6,500</b>
<b>Expenditures</b>					
Current:					
Judicial	-	-	3,302,006	60,000	2,208
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Recreation and cultural	1,829,017	50,910	-	-	-
Community development	-	-	-	-	-
<b>Total expenditures</b>	<b>1,829,017</b>	<b>50,910</b>	<b>3,302,006</b>	<b>60,000</b>	<b>2,208</b>
Revenues over (under) expenditures	(1,078,511)	(27,137)	112,583	(58,729)	4,292
<b>Other financing sources (uses)</b>					
Transfers in	1,475,011	27,100	648,468	-	-
Transfers out	(295,885)	-	(566,074)	-	-
<b>Total other financing sources (uses)</b>	<b>1,179,126</b>	<b>27,100</b>	<b>82,394</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>100,615</b>	<b>(37)</b>	<b>194,977</b>	<b>(58,729)</b>	<b>4,292</b>
Fund balances, beginning of year	248,872	6,833	77,032	87,062	1,730
<b>Fund balances, end of year</b>	<b>\$ 349,487</b>	<b>\$ 6,796</b>	<b>\$ 272,009</b>	<b>\$ 28,333</b>	<b>\$ 6,022</b>

Michigan Justice Training	Airport	Joint Narcotics	Community Development Block Grant	Register of Deeds Automation Fund	Child Care	Golf Courses
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	14,972	-	-	-	-	-
23,206	-	43,960	52,983	-	1,992,570	-
-	18,690	-	-	170,230	6,890	839,697
-	-	62,939	-	-	-	-
-	-	39	-	96	-	-
-	215,259	-	-	-	127,335	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
27,111	22,176	-	-	-	368	-
<u>50,317</u>	<u>271,097</u>	<u>106,938</u>	<u>52,983</u>	<u>170,326</u>	<u>2,127,163</u>	<u>839,697</u>
-	-	83,148	-	-	224,810	-
-	-	-	-	65,867	-	-
35,855	-	-	-	-	2,732,210	-
-	-	-	-	-	1,168,904	-
-	-	-	-	-	-	617,583
-	615,680	-	49,321	-	-	-
<u>35,855</u>	<u>615,680</u>	<u>83,148</u>	<u>49,321</u>	<u>65,867</u>	<u>4,125,924</u>	<u>617,583</u>
14,462	(344,583)	23,790	3,662	104,459	(1,998,761)	222,114
-	411,756	-	-	-	3,001,482	-
(16,705)	(54,086)	(56,320)	(3,052)	-	(395,251)	(69,526)
<u>(16,705)</u>	<u>357,670</u>	<u>(56,320)</u>	<u>(3,052)</u>	<u>-</u>	<u>2,606,231</u>	<u>(69,526)</u>
(2,243)	13,087	(32,530)	610	104,459	607,470	152,588
<u>51,048</u>	<u>1,086</u>	<u>205,821</u>	<u>-</u>	<u>548,423</u>	<u>703,395</u>	<u>276,979</u>
<u>\$ 48,805</u>	<u>\$ 14,173</u>	<u>\$ 173,291</u>	<u>\$ 610</u>	<u>\$ 652,882</u>	<u>\$ 1,310,865</u>	<u>\$ 429,567</u>

continued...

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Fair	Health Department	Senior Services Millage	Falling Waters Trail	Medical Care Facility Millage
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ 2,863,763	\$ -	\$ 1,191,184
Licenses, fees, taxes and permits	-	567,818	-	-	-
Intergovernmental	134,571	4,874,326	1,632,957	-	-
Charges for services	1,481,298	312,435	22,115	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	1	-	240	-	146
Rental	-	-	-	-	-
Reimbursements	-	3,197,716	-	-	-
Contributions	-	-	148,211	-	-
Other	31,104	5,822	5,303	-	-
<b>Total revenues</b>	<b>1,646,974</b>	<b>8,958,117</b>	<b>4,672,589</b>	<b>-</b>	<b>1,191,330</b>
<b>Expenditures</b>					
Current:					
Judicial	-	-	-	-	-
General government	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	7,682,121	2,827,470	-	491,675
Recreation and cultural	1,425,955	-	-	112,942	-
Community development	-	-	-	-	-
<b>Total expenditures</b>	<b>1,425,955</b>	<b>7,682,121</b>	<b>2,827,470</b>	<b>112,942</b>	<b>491,675</b>
Revenues over (under) expenditures	221,019	1,275,996	1,845,119	(112,942)	699,655
<b>Other financing sources (uses)</b>					
Transfers in	305,110	1,019,701	-	100,000	-
Transfers out	(589,542)	(891,527)	(1,007,237)	-	(151,395)
<b>Total other financing sources (uses)</b>	<b>(284,432)</b>	<b>128,174</b>	<b>(1,007,237)</b>	<b>100,000</b>	<b>(151,395)</b>
<b>Net change in fund balances</b>	<b>(63,413)</b>	<b>1,404,170</b>	<b>837,882</b>	<b>(12,942)</b>	<b>548,260</b>
Fund balances, beginning of year	63,475	1,288,831	320,358	20,163	144,983
<b>Fund balances, end of year</b>	<b>\$ 62</b>	<b>\$ 2,693,001</b>	<b>\$ 1,158,240</b>	<b>\$ 7,221</b>	<b>\$ 693,243</b>

Parks Millage	Animal Shelter Millage	LifeWays Millage	911 Service Fund	Jail Millage	Concealed Pistol Licenses	Indigent Defense
\$ 2,383,702	\$ 1,189,671	\$ 2,233,406	\$ -	\$ 2,306,233	\$ -	\$ -
-	-	-	-	-	107,315	-
5,095	2,548	5,088	802,068	-	-	3,156,453
-	306,245	-	2,780,609	-	-	-
-	-	-	-	-	-	-
149	92	25	-	134	-	277
-	-	-	-	-	-	-
-	-	-	-	-	-	86,181
-	39,154	-	-	-	-	-
-	35,646	-	23,461	-	-	-
<u>2,388,946</u>	<u>1,573,356</u>	<u>2,238,519</u>	<u>3,606,138</u>	<u>2,306,367</u>	<u>107,315</u>	<u>3,242,911</u>
-	-	-	-	-	13,455	2,282,935
-	-	-	-	-	-	-
-	986,122	-	2,012,618	-	-	-
-	-	2,272,201	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>-</u>	<u>986,122</u>	<u>2,272,201</u>	<u>2,012,618</u>	<u>-</u>	<u>13,455</u>	<u>2,282,935</u>
<u>2,388,946</u>	<u>587,234</u>	<u>(33,682)</u>	<u>1,593,520</u>	<u>2,306,367</u>	<u>93,860</u>	<u>959,976</u>
-	-	-	393,001	-	-	579,248
(2,217,311)	(498,261)	-	(1,207,245)	(1,148,555)	(66,163)	-
<u>(2,217,311)</u>	<u>(498,261)</u>	<u>-</u>	<u>(814,244)</u>	<u>(1,148,555)</u>	<u>(66,163)</u>	<u>579,248</u>
171,635	88,973	(33,682)	779,276	1,157,812	27,697	1,539,224
<u>114,095</u>	<u>87,166</u>	<u>127,883</u>	<u>15,747</u>	<u>92,737</u>	<u>178,057</u>	<u>195,209</u>
<u>\$ 285,730</u>	<u>\$ 176,139</u>	<u>\$ 94,201</u>	<u>\$ 795,023</u>	<u>\$ 1,250,549</u>	<u>\$ 205,754</u>	<u>\$ 1,734,433</u>

continued...

**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances**

Nonmajor Special Revenue Funds  
For the Year Ended December 31, 2021

	<b>Parks Donation</b>	<b>Animal Shelter Donation</b>	<b>Veterans Donation</b>	<b>Youth Center</b>	<b>Sheriff Department Donation</b>
<b>Revenues</b>					
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment earnings	-	-	-	-	-
Rental	-	-	-	-	-
Reimbursements	-	-	-	-	-
Contributions	116,822	58,154	1,175	3,575	3,001
Other	-	-	-	-	-
<b>Total revenues</b>	<b>116,822</b>	<b>58,154</b>	<b>1,175</b>	<b>3,575</b>	<b>3,001</b>
<b>Expenditures</b>					
Current:					
Judicial	-	-	-	-	-
General government	-	-	60	2,639	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
Recreation and cultural	21,612	-	-	-	-
Community development	-	-	-	-	-
<b>Total expenditures</b>	<b>21,612</b>	<b>-</b>	<b>60</b>	<b>2,639</b>	<b>-</b>
Revenues over (under) expenditures	95,210	58,154	1,115	936	3,001
<b>Other financing sources (uses)</b>					
Transfers in	-	-	-	-	330
Transfers out	(47,415)	(16,035)	-	-	-
<b>Total other financing sources (uses)</b>	<b>(47,415)</b>	<b>(16,035)</b>	<b>-</b>	<b>-</b>	<b>330</b>
<b>Net change in fund balances</b>	<b>47,795</b>	<b>42,119</b>	<b>1,115</b>	<b>936</b>	<b>3,331</b>
Fund balances, beginning of year	188,365	108,504	22,224	5,503	6,913
<b>Fund balances, end of year</b>	<b>\$ 236,160</b>	<b>\$ 150,623</b>	<b>\$ 23,339</b>	<b>\$ 6,439</b>	<b>\$ 10,244</b>

Sheriff Mounted Division	Omnibus Forfeitures	Sheriff Department Explorer Program	Total
\$ -	\$ -	\$ -	\$ 12,167,959
-	-	-	690,105
-	-	-	15,857,006
-	-	-	6,964,235
-	-	-	64,210
-	-	-	1,199
-	-	-	342,594
-	-	-	3,283,897
139	-	678	370,909
-	-	-	189,152
<u>139</u>	<u>-</u>	<u>678</u>	<u>39,931,266</u>
-	-	-	5,968,562
-	-	-	68,566
1,642	-	190	5,768,637
-	-	-	14,442,371
-	-	-	4,058,019
-	-	-	665,001
<u>1,642</u>	<u>-</u>	<u>190</u>	<u>30,971,156</u>
<u>(1,503)</u>	<u>-</u>	<u>488</u>	<u>8,960,110</u>
-	981	-	7,962,188
-	-	-	(9,297,585)
-	<u>981</u>	-	<u>(1,335,397)</u>
<u>(1,503)</u>	<u>981</u>	<u>488</u>	<u>7,624,713</u>
<u>1,576</u>	<u>-</u>	<u>1,898</u>	<u>5,191,968</u>
<u>\$ 73</u>	<u>\$ 981</u>	<u>\$ 2,386</u>	<u>\$ 12,816,681</u>

concluded

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Parks Commission		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	825,135	742,618	(82,517)
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	1,500	7,888	6,388
<b>Total revenues</b>	<b>826,635</b>	<b>750,506</b>	<b>(76,129)</b>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	2,105,761	1,829,017	(276,744)
Community development	-	-	-
<b>Total expenditures</b>	<b>2,105,761</b>	<b>1,829,017</b>	<b>(276,744)</b>
Revenues over (under) expenditures	(1,279,126)	(1,078,511)	200,615
<b>Other financing sources (uses)</b>			
Transfers in	1,475,011	1,475,011	-
Transfers out	(295,885)	(295,885)	-
<b>Total other financing sources (uses)</b>	<b>1,179,126</b>	<b>1,179,126</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(100,000)</b>	<b>100,615</b>	<b>200,615</b>
Fund balances, beginning of year	248,872	248,872	-
<b>Fund balances, end of year</b>	<b>\$ 148,872</b>	<b>\$ 349,487</b>	<b>\$ 200,615</b>



Cascades Preservation			Friend of the Court		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	3,132,683	3,131,181	(1,502)
-	-	-	258,536	283,408	24,872
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
50,000	23,773	(26,227)	-	-	-
50,000	23,773	(26,227)	3,391,219	3,414,589	23,370
-	-	-	3,536,498	3,302,006	(234,492)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
51,000	50,910	(90)	-	-	-
-	-	-	-	-	-
51,000	50,910	(90)	3,536,498	3,302,006	(234,492)
(1,000)	(27,137)	(26,137)	(145,279)	112,583	257,862
-	27,100	27,100	648,807	648,468	(339)
-	-	-	(573,528)	(566,074)	(7,454)
-	27,100	27,100	75,279	82,394	7,115
(1,000)	(37)	963	(70,000)	194,977	264,977
6,833	6,833	-	77,032	77,032	-
\$ 5,833	\$ 6,796	\$ 963	\$ 7,032	\$ 272,009	\$ 264,977

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Prosecuting Attorney Drug Enforcement		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	10,000	1,271	(8,729)
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<u>10,000</u>	<u>1,271</u>	<u>(8,729)</u>
<b>Expenditures</b>			
Current:			
Judicial	70,000	60,000	(10,000)
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>70,000</u>	<u>60,000</u>	<u>(10,000)</u>
Revenues over (under) expenditures	<u>(60,000)</u>	<u>(58,729)</u>	<u>1,271</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(60,000)</u>	<u>(58,729)</u>	<u>1,271</u>
Fund balances, beginning of year	<u>87,062</u>	<u>87,062</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 27,062</u>	<u>\$ 28,333</u>	<u>\$ 1,271</u>

County Law Library			Michigan Justice Training		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	27,700	23,206	(4,494)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,500	6,500	-	50,000	27,111	(22,889)
6,500	6,500	-	77,700	50,317	(27,383)
6,500	2,208	(4,292)	-	-	-
-	-	-	-	-	-
-	-	-	47,085	35,855	(11,230)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
6,500	2,208	(4,292)	47,085	35,855	(11,230)
-	4,292	4,292	30,615	14,462	(16,153)
-	-	-	-	-	-
-	-	-	(33,000)	(16,705)	(16,295)
-	-	-	(33,000)	(16,705)	16,295
-	4,292	4,292	(2,385)	(2,243)	142
1,730	1,730	-	51,048	51,048	-
\$ 1,730	\$ 6,022	\$ 4,292	\$ 48,663	\$ 48,805	\$ 142

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Airport		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	17,250	14,972	(2,278)
Intergovernmental	-	-	-
Charges for services	21,450	18,690	(2,760)
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	194,695	215,259	20,564
Reimbursements	-	-	-
Contributions	-	-	-
Other	27,485	22,176	(5,309)
<b>Total revenues</b>	<u>260,880</u>	<u>271,097</u>	<u>10,217</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	618,550	615,680	(2,870)
<b>Total expenditures</b>	<u>618,550</u>	<u>615,680</u>	<u>(2,870)</u>
Revenues over (under) expenditures	<u>(357,670)</u>	<u>(344,583)</u>	<u>13,087</u>
<b>Other financing sources (uses)</b>			
Transfers in	411,756	411,756	-
Transfers out	(54,086)	(54,086)	-
<b>Total other financing sources (uses)</b>	<u>357,670</u>	<u>357,670</u>	<u>-</u>
<b>Net change in fund balances</b>	-	13,087	13,087
Fund balances, beginning of year	<u>1,086</u>	<u>1,086</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 1,086</u>	<u>\$ 14,173</u>	<u>\$ 13,087</u>

Joint Narcotics			Community Development Block Grant		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
19,535	43,960	24,425	60,000	52,983	(7,017)
-	-	-	-	-	-
120,000	62,939	(57,061)	-	-	-
-	39	39	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>139,535</u>	<u>106,938</u>	<u>(32,597)</u>	<u>60,000</u>	<u>52,983</u>	<u>(7,017)</u>
83,210	83,148	(62)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	56,299	49,321	(6,978)
<u>83,210</u>	<u>83,148</u>	<u>(62)</u>	<u>56,299</u>	<u>49,321</u>	<u>(6,978)</u>
<u>56,325</u>	<u>23,790</u>	<u>(32,535)</u>	<u>3,701</u>	<u>3,662</u>	<u>(39)</u>
-	-	-	-	-	-
(56,325)	(56,320)	(5)	(3,701)	(3,052)	(649)
<u>(56,325)</u>	<u>(56,320)</u>	<u>5</u>	<u>(3,701)</u>	<u>(3,052)</u>	<u>649</u>
-	(32,530)	(32,530)	-	610	610
<u>205,821</u>	<u>205,821</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 205,821</u>	<u>\$ 173,291</u>	<u>\$ (32,530)</u>	<u>\$ -</u>	<u>\$ 610</u>	<u>\$ 610</u>

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# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Register of Deeds Automation		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	148,500	170,230	21,730
Fines and forfeitures	-	-	-
Investment earnings	500	96	(404)
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<u>149,000</u>	<u>170,326</u>	<u>21,326</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	149,000	65,867	(83,133)
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>149,000</u>	<u>65,867</u>	<u>(83,133)</u>
Revenues over (under) expenditures	<u>-</u>	<u>104,459</u>	<u>104,459</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	104,459	104,459
Fund balances, beginning of year	<u>548,423</u>	<u>548,423</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 548,423</u>	<u>\$ 652,882</u>	<u>\$ 104,459</u>

Child Care			Golf Courses		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
2,966,863	1,992,570	(974,293)	-	-	-
30,000	6,890	(23,110)	723,641	839,697	116,056
-	-	-	-	-	-
-	-	-	-	-	-
80,000	127,335	47,335	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	368	368	-	-	-
<u>3,076,863</u>	<u>2,127,163</u>	<u>(949,700)</u>	<u>723,641</u>	<u>839,697</u>	<u>116,056</u>
499,270	224,810	(274,460)	-	-	-
-	-	-	-	-	-
3,052,852	2,732,210	(320,642)	-	-	-
2,421,482	1,168,904	(1,252,578)	-	-	-
-	-	-	629,904	617,583	(12,321)
-	-	-	-	-	-
<u>5,973,604</u>	<u>4,125,924</u>	<u>(1,847,680)</u>	<u>629,904</u>	<u>617,583</u>	<u>(12,321)</u>
<u>(2,896,741)</u>	<u>(1,998,761)</u>	<u>897,980</u>	<u>93,737</u>	<u>222,114</u>	<u>128,377</u>
3,001,482	3,001,482	-	-	-	-
(404,741)	(395,251)	(9,490)	(71,026)	(69,526)	(1,500)
<u>2,596,741</u>	<u>2,606,231</u>	<u>9,490</u>	<u>(71,026)</u>	<u>(69,526)</u>	<u>1,500</u>
(300,000)	607,470	907,470	22,711	152,588	129,877
<u>703,395</u>	<u>703,395</u>	<u>-</u>	<u>276,979</u>	<u>276,979</u>	<u>-</u>
<u>\$ 403,395</u>	<u>\$ 1,310,865</u>	<u>\$ 907,470</u>	<u>\$ 299,690</u>	<u>\$ 429,567</u>	<u>\$ 129,877</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Fair		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	134,570	134,571	1
Charges for services	1,605,665	1,481,298	(124,367)
Fines and forfeitures	-	-	-
Investment earnings	-	1	1
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	20,000	31,104	11,104
<b>Total revenues</b>	<b>1,760,235</b>	<b>1,646,974</b>	<b>(113,261)</b>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	1,520,693	1,425,955	(94,738)
Community development	-	-	-
<b>Total expenditures</b>	<b>1,520,693</b>	<b>1,425,955</b>	<b>(94,738)</b>
Revenues over (under) expenditures	239,542	221,019	(18,523)
<b>Other financing sources (uses)</b>			
Transfers in	350,000	305,110	(44,890)
Transfers out	(589,542)	(589,542)	-
<b>Total other financing sources (uses)</b>	<b>(239,542)</b>	<b>(284,432)</b>	<b>(44,890)</b>
<b>Net change in fund balances</b>	<b>-</b>	<b>(63,413)</b>	<b>(63,413)</b>
Fund balances, beginning of year	63,475	63,475	-
<b>Fund balances, end of year</b>	<b>\$ 63,475</b>	<b>\$ 62</b>	<b>\$ (63,413)</b>



Health Department			Senior Services Millage		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ 2,860,000	\$ 2,863,763	\$ 3,763
543,407	567,818	24,411	-	-	-
5,202,150	4,874,326	(327,824)	1,646,500	1,632,957	(13,543)
447,520	312,435	(135,085)	21,845	22,115	270
-	-	-	-	-	-
-	-	-	-	240	240
-	-	-	-	-	-
2,667,250	3,197,716	530,466	-	-	-
-	-	-	141,470	148,211	6,741
-	5,822	5,822	6,130	5,303	(827)
<u>8,860,327</u>	<u>8,958,117</u>	<u>97,790</u>	<u>4,675,945</u>	<u>4,672,589</u>	<u>(3,356)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
8,716,575	7,682,121	(1,034,454)	2,938,477	2,827,470	(111,007)
-	-	-	-	-	-
-	-	-	-	-	-
<u>8,716,575</u>	<u>7,682,121</u>	<u>(1,034,454)</u>	<u>2,938,477</u>	<u>2,827,470</u>	<u>(111,007)</u>
<u>143,752</u>	<u>1,275,996</u>	<u>1,132,244</u>	<u>1,737,468</u>	<u>1,845,119</u>	<u>107,651</u>
1,019,701	1,019,701	-	-	-	-
(1,311,228)	(891,527)	(419,701)	(1,011,980)	(1,007,237)	(4,743)
<u>(291,527)</u>	<u>128,174</u>	<u>419,701</u>	<u>(1,011,980)</u>	<u>(1,007,237)</u>	<u>4,743</u>
(147,775)	1,404,170	1,551,945	725,488	837,882	112,394
1,288,831	1,288,831	-	320,358	320,358	-
<u>\$ 1,141,056</u>	<u>\$ 2,693,001</u>	<u>\$ 1,551,945</u>	<u>\$ 1,045,846</u>	<u>\$ 1,158,240</u>	<u>\$ 112,394</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Falling Waters Trail		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	120,163	112,942	(7,221)
Community development	-	-	-
<b>Total expenditures</b>	<u>120,163</u>	<u>112,942</u>	<u>(7,221)</u>
Revenues over (under) expenditures	<u>(120,163)</u>	<u>(112,942)</u>	<u>7,221</u>
<b>Other financing sources (uses)</b>			
Transfers in	100,000	100,000	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
<b>Net change in fund balances</b>	<u>(20,163)</u>	<u>(12,942)</u>	<u>7,221</u>
Fund balances, beginning of year	<u>71,948</u>	<u>20,163</u>	<u>(51,785)</u>
<b>Fund balances, end of year</b>	<u>\$ 51,785</u>	<u>\$ 7,221</u>	<u>\$ (44,564)</u>

Medical Care Facility Millage			Parks Millage		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ 900,000	\$ 1,191,184	\$ 291,184	\$ 2,200,000	\$ 2,383,702	\$ 183,702
-	-	-	-	-	-
-	-	-	-	5,095	5,095
-	-	-	-	-	-
-	-	-	-	-	-
-	146	146	-	149	149
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>900,000</u>	<u>1,191,330</u>	<u>291,330</u>	<u>2,200,000</u>	<u>2,388,946</u>	<u>188,946</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
597,500	491,675	(105,825)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>597,500</u>	<u>491,675</u>	<u>(105,825)</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>302,500</u>	<u>699,655</u>	<u>397,155</u>	<u>2,200,000</u>	<u>2,388,946</u>	<u>188,946</u>
-	-	-	-	-	-
(302,500)	(151,395)	(151,105)	(2,217,311)	(2,217,311)	-
<u>(302,500)</u>	<u>(151,395)</u>	<u>151,105</u>	<u>(2,217,311)</u>	<u>(2,217,311)</u>	<u>-</u>
-	548,260	548,260	(17,311)	171,635	188,946
<u>144,983</u>	<u>144,983</u>	<u>-</u>	<u>114,095</u>	<u>114,095</u>	<u>-</u>
<u>\$ 144,983</u>	<u>\$ 693,243</u>	<u>\$ 548,260</u>	<u>\$ 96,784</u>	<u>\$ 285,730</u>	<u>\$ 188,946</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Animal Shelter Millage		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ 1,146,000	\$ 1,189,671	\$ 43,671
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	5,000	2,548	(2,452)
Charges for services	256,098	306,245	50,147
Fines and forfeitures	-	-	-
Investment earnings	-	92	92
Rental	-	-	-
Reimbursements	-	-	-
Contributions	48,779	39,154	(9,625)
Other	40,255	35,646	(4,609)
<b>Total revenues</b>	<u>1,496,132</u>	<u>1,573,356</u>	<u>77,224</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	997,871	986,122	(11,749)
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>997,871</u>	<u>986,122</u>	<u>(11,749)</u>
Revenues over (under) expenditures	<u>498,261</u>	<u>587,234</u>	<u>88,973</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	(498,261)	(498,261)	-
<b>Total other financing sources (uses)</b>	<u>(498,261)</u>	<u>(498,261)</u>	<u>-</u>
<b>Net change in fund balances</b>	-	88,973	88,973
Fund balances, beginning of year	<u>87,166</u>	<u>87,166</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 87,166</u>	<u>\$ 176,139</u>	<u>\$ 88,973</u>

LifeWays Millage			911 Service Fund		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ 2,200,000	\$ 2,233,406	\$ 33,406	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	5,088	5,088	797,049	802,068	5,019
-	-	-	2,867,000	2,780,609	(86,391)
-	-	-	-	-	-
-	25	25	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	23,461	23,461
<u>2,200,000</u>	<u>2,238,519</u>	<u>38,519</u>	<u>3,664,049</u>	<u>3,606,138</u>	<u>(57,911)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,063,590	2,012,618	(50,972)
2,200,000	2,272,201	72,201	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,200,000</u>	<u>2,272,201</u>	<u>72,201</u>	<u>2,063,590</u>	<u>2,012,618</u>	<u>(50,972)</u>
-	(33,682)	(33,682)	1,600,459	1,593,520	(6,939)
-	-	-	393,001	393,001	-
-	-	-	(1,210,411)	(1,207,245)	(3,166)
-	-	-	(817,410)	(814,244)	3,166
-	(33,682)	(33,682)	783,049	779,276	(3,773)
127,883	127,883	-	15,747	15,747	-
<u>\$ 127,883</u>	<u>\$ 94,201</u>	<u>\$ (33,682)</u>	<u>\$ 798,796</u>	<u>\$ 795,023</u>	<u>\$ (3,773)</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Jail Millage		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ 2,200,000	\$ 2,306,233	\$ 106,233
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	134	134
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<u>2,200,000</u>	<u>2,306,367</u>	<u>106,367</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>2,200,000</u>	<u>2,306,367</u>	<u>106,367</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	(2,292,000)	(1,148,555)	(1,143,445)
<b>Total other financing sources (uses)</b>	<u>(2,292,000)</u>	<u>(1,148,555)</u>	<u>1,143,445</u>
<b>Net change in fund balances</b>	(92,000)	1,157,812	1,249,812
Fund balances, beginning of year	<u>92,737</u>	<u>92,737</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ 737</u>	<u>\$ 1,250,549</u>	<u>\$ 1,249,812</u>

Concealed Pistol Licenses			Indigent Defense		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
81,000	107,315	26,315	-	-	-
-	-	-	2,992,137	3,156,453	164,316
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	277	277
-	-	-	-	-	-
-	-	-	-	86,181	86,181
-	-	-	-	-	-
-	-	-	-	-	-
<u>81,000</u>	<u>107,315</u>	<u>26,315</u>	<u>2,992,137</u>	<u>3,242,911</u>	<u>250,774</u>
14,837	13,455	(1,382)	3,571,385	2,282,935	(1,288,450)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>14,837</u>	<u>13,455</u>	<u>(1,382)</u>	<u>3,571,385</u>	<u>2,282,935</u>	<u>(1,288,450)</u>
<u>66,163</u>	<u>93,860</u>	<u>27,697</u>	<u>(579,248)</u>	<u>959,976</u>	<u>1,539,224</u>
-	-	-	579,248	579,248	-
<u>(66,163)</u>	<u>(66,163)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(66,163)</u>	<u>(66,163)</u>	<u>-</u>	<u>579,248</u>	<u>579,248</u>	<u>-</u>
-	27,697	27,697	-	1,539,224	1,539,224
<u>178,057</u>	<u>178,057</u>	<u>-</u>	<u>195,209</u>	<u>195,209</u>	<u>-</u>
<u>\$ 178,057</u>	<u>\$ 205,754</u>	<u>\$ 27,697</u>	<u>\$ 195,209</u>	<u>\$ 1,734,433</u>	<u>\$ 1,539,224</u>

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# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Parks Donation		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	100,000	116,822	16,822
Other	-	-	-
<b>Total revenues</b>	<u>100,000</u>	<u>116,822</u>	<u>16,822</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	52,584	21,612	(30,972)
Community development	-	-	-
<b>Total expenditures</b>	<u>52,584</u>	<u>21,612</u>	<u>(30,972)</u>
Revenues over (under) expenditures	<u>47,416</u>	<u>95,210</u>	<u>47,794</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	(47,416)	(47,415)	(1)
<b>Total other financing sources (uses)</b>	<u>(47,416)</u>	<u>(47,415)</u>	<u>1</u>
<b>Net change in fund balances</b>	-	47,795	47,795
Fund balances, beginning of year	<u>188,365</u>	<u>188,365</u>	-
<b>Fund balances, end of year</b>	<u>\$ 188,365</u>	<u>\$ 236,160</u>	<u>\$ 47,795</u>



Animal Shelter Donation			Veterans Donation		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
40,000	58,154	18,154	1,000	1,175	175
-	-	-	-	-	-
<u>40,000</u>	<u>58,154</u>	<u>18,154</u>	<u>1,000</u>	<u>1,175</u>	<u>175</u>
-	-	-	-	-	-
23,965	-	(23,965)	1,000	60	(940)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>23,965</u>	<u>-</u>	<u>(23,965)</u>	<u>1,000</u>	<u>60</u>	<u>(940)</u>
<u>16,035</u>	<u>58,154</u>	<u>42,119</u>	<u>-</u>	<u>1,115</u>	<u>1,115</u>
-	-	-	-	-	-
<u>(16,035)</u>	<u>(16,035)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(16,035)</u>	<u>(16,035)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	42,119	42,119	-	1,115	1,115
<u>108,504</u>	<u>108,504</u>	<u>-</u>	<u>22,224</u>	<u>22,224</u>	<u>-</u>
<u>\$ 108,504</u>	<u>\$ 150,623</u>	<u>\$ 42,119</u>	<u>\$ 22,224</u>	<u>\$ 23,339</u>	<u>\$ 1,115</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Youth Center		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	5,000	3,575	(1,425)
Other	-	-	-
<b>Total revenues</b>	<u>5,000</u>	<u>3,575</u>	<u>(1,425)</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	5,000	2,639	(2,361)
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>5,000</u>	<u>2,639</u>	<u>(2,361)</u>
Revenues over (under) expenditures	<u>-</u>	<u>936</u>	<u>936</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	-	-
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Net change in fund balances</b>	-	936	936
Fund balances, beginning of year	<u>5,503</u>	<u>5,503</u>	-
<b>Fund balances, end of year</b>	<u>\$ 5,503</u>	<u>\$ 6,439</u>	<u>\$ 936</u>

Sheriff Department Donation			Sheriff Mounted Division		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
10,000	3,001	(6,999)	1,000	139	(861)
-	-	-	-	-	-
<u>10,000</u>	<u>3,001</u>	<u>(6,999)</u>	<u>1,000</u>	<u>139</u>	<u>(861)</u>
-	-	-	-	-	-
-	-	-	-	-	-
10,000	-	(10,000)	1,000	1,642	642
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>10,000</u>	<u>-</u>	<u>(10,000)</u>	<u>1,000</u>	<u>1,642</u>	<u>642</u>
-	3,001	3,001	-	(1,503)	(1,503)
-	330	330	-	-	-
-	-	-	-	-	-
-	330	330	-	-	-
-	3,331	3,331	-	(1,503)	(1,503)
6,913	6,913	-	1,576	1,576	-
<u>\$ 6,913</u>	<u>\$ 10,244</u>	<u>\$ 3,331</u>	<u>\$ 1,576</u>	<u>\$ 73</u>	<u>\$ (1,503)</u>

continued...

# COUNTY OF JACKSON, MICHIGAN

## Schedule of Revenues, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2021

	Omnibus Forfeitures		
	Amended Budget	Actual	Over (Under) Budget
<b>Revenues</b>			
Property taxes	\$ -	\$ -	\$ -
Licenses, fees, taxes and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment earnings	-	-	-
Rental	-	-	-
Reimbursements	-	-	-
Contributions	-	-	-
Other	-	-	-
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and culture	-	-	-
Community development	-	-	-
<b>Total expenditures</b>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses)</b>			
Transfers in	-	981	981
Transfers out	-	-	-
<b>Total other financing sources (uses)</b>	<u>-</u>	<u>981</u>	<u>981</u>
<b>Net change in fund balances</b>	-	981	981
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balances, end of year</b>	<u>\$ -</u>	<u>\$ 981</u>	<u>\$ 981</u>



Sheriff Department Explorer Program		
Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
1,000	678	(322)
-	-	-
<u>1,000</u>	<u>678</u>	<u>(322)</u>
-	-	-
-	-	-
1,000	190	(810)
-	-	-
-	-	-
-	-	-
<u>1,000</u>	<u>190</u>	<u>(810)</u>
-	488	488
-	-	-
-	-	-
-	-	-
-	488	488
<u>1,898</u>	<u>1,898</u>	<u>-</u>
<u>\$ 1,898</u>	<u>\$ 2,386</u>	<u>\$ 488</u>

concluded

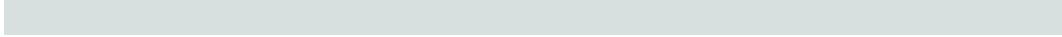
## COUNTY OF JACKSON, MICHIGAN

### Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2021

	Series 2015C Airport	Series 2015A Energy	Series 2015B LifeWays	Series 2017B Radios
<b>Assets</b>				
Cash and pooled investments	\$ 1,343	\$ -	\$ 15,734	\$ 1,695
Due from other governments	-	-	1,165,000	-
<b>Total assets</b>	<u>\$ 1,343</u>	<u>\$ -</u>	<u>\$ 1,180,734</u>	<u>\$ 1,695</u>
<b>Deferred inflows of resources</b>				
Unavailable revenue - due from other governments	\$ -	\$ -	\$ 1,165,000	\$ -
<b>Fund balances</b>				
Restricted	<u>1,343</u>	<u>-</u>	<u>15,734</u>	<u>1,695</u>
<b>Total deferred inflows of resources and fund balances</b>	<u>\$ 1,343</u>	<u>\$ -</u>	<u>\$ 1,180,734</u>	<u>\$ 1,695</u>



<b>Series 2018B Fair</b>	<b>Series 2017 Pension</b>	<b>Building Authority</b>	<b>Brownfield Loan</b>	<b>Total</b>
\$ -	\$ -	\$ 116,929	\$ -	\$ 135,701
-	-	2,290,000	-	3,455,000
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,406,929</u>	<u>\$ -</u>	<u>\$ 3,590,701</u>
\$ -	\$ -	\$ 2,290,000	\$ -	\$ 3,455,000
-	-	116,929	-	135,701
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,406,929</u>	<u>\$ -</u>	<u>\$ 3,590,701</u>

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2021

	Series 2015C Airport	Series 2015A Energy	Series 2015B LifeWays	Series 2017B Radios
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Charges for services	-	-	98,075	-
Investment earnings	-	-	3	8
<b>Total revenues</b>	<u>-</u>	<u>-</u>	<u>98,078</u>	<u>8</u>
<b>Expenditures</b>				
Debt service:				
Principal	450,000	105,000	60,000	450,000
Interest	60,994	62,869	38,075	180,051
<b>Total expenditures</b>	<u>510,994</u>	<u>167,869</u>	<u>98,075</u>	<u>630,051</u>
Revenues over (under) expenditures	(510,994)	(167,869)	3	(630,043)
<b>Other financing sources</b>				
Transfers in	511,000	167,869	-	630,050
<b>Net change in fund balances</b>	6	-	3	7
Fund balances, beginning of year	1,337	-	15,731	1,688
<b>Fund balances, end of year</b>	<u>\$ 1,343</u>	<u>\$ -</u>	<u>\$ 15,734</u>	<u>\$ 1,695</u>





<b>Series 2018B Fair</b>	<b>Series 2017 Pension</b>	<b>Building Authority</b>	<b>Brownfield Loan</b>	<b>Total</b>
\$ -	\$ -	\$ 795,044	\$ -	\$ 795,044
-	-	-	-	98,075
-	-	-	-	11
-	-	795,044	-	893,130
140,000	1,935,000	1,495,000	84,294	4,719,294
137,900	2,316,215	454,749	13,533	3,264,386
277,900	4,251,215	1,949,749	97,827	7,983,680
(277,900)	(4,251,215)	(1,154,705)	(97,827)	(7,090,550)
277,900	4,251,215	1,148,555	97,827	7,084,416
-	-	(6,150)	-	(6,134)
-	-	123,079	-	141,835
\$ -	\$ -	\$ 116,929	\$ -	\$ 135,701

## COUNTY OF JACKSON, MICHIGAN

### Combining Balance Sheet

Nonmajor Capital Projects Funds

December 31, 2021

	Equipment/ Replacement	Public Improvement and Building	Fair	Total
<b>Assets</b>				
Cash and pooled investments	\$ 371,794	\$ 3,047,573	\$ -	\$ 3,419,367
Accounts receivable, net	111,402	121,310	-	232,712
Prepaid items	24,767	-	-	24,767
<b>Total assets</b>	<b>\$ 507,963</b>	<b>\$ 3,168,883</b>	<b>\$ -</b>	<b>\$ 3,676,846</b>
<b>Liabilities</b>				
Accounts payable	\$ 24,767	\$ 157,688	\$ -	\$ 182,455
Due to other funds	-	363,956	-	363,956
<b>Total liabilities</b>	<b>24,767</b>	<b>521,644</b>	<b>-</b>	<b>546,411</b>
<b>Fund balances</b>				
Nonspendable	24,767	-	-	24,767
Committed	458,429	2,647,239	-	3,105,668
<b>Total fund balances</b>	<b>483,196</b>	<b>2,647,239</b>	<b>-</b>	<b>3,130,435</b>
<b>Total liabilities and fund balances</b>	<b>\$ 507,963</b>	<b>\$ 3,168,883</b>	<b>\$ -</b>	<b>\$ 3,676,846</b>

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Capital Projects Funds

For the Year Ended December 31, 2021

	Equipment/ Replacement	Public Improvement and Building	Fair	Total
<b>Revenues</b>				
Intergovernmental	\$ 1,385,254	\$ 326,813	\$ -	\$ 1,712,067
Investment earnings	-	357	-	357
Other	-	172,437	1,500	173,937
<b>Total revenues</b>	<b>1,385,254</b>	<b>499,607</b>	<b>1,500</b>	<b>1,886,361</b>
<b>Expenditures</b>				
Debt service:				
Principal	756,509	-	-	756,509
Interest	47,969	-	-	47,969
Capital outlay	2,461,831	1,628,344	-	4,090,175
<b>Total expenditures</b>	<b>3,266,309</b>	<b>1,628,344</b>	<b>-</b>	<b>4,894,653</b>
Revenues over (under) expenditures	(1,881,055)	(1,128,737)	1,500	(3,008,292)
<b>Other financing sources (uses)</b>				
Issuance of long-term debt	886,581	-	-	886,581
Proceeds from sale of capital assets	6,562	-	-	6,562
Transfers in	939,879	2,123,655	-	3,063,534
Transfers out	-	(302,483)	(4,912)	(307,395)
<b>Total other financing sources (uses)</b>	<b>1,833,022</b>	<b>1,821,172</b>	<b>(4,912)</b>	<b>3,649,282</b>
<b>Net change in fund balances</b>	<b>(48,033)</b>	<b>692,435</b>	<b>(3,412)</b>	<b>640,990</b>
Fund balances, beginning of year	531,229	1,954,804	3,412	2,489,445
<b>Fund balances, end of year</b>	<b>\$ 483,196</b>	<b>\$ 2,647,239</b>	<b>\$ -</b>	<b>\$ 3,130,435</b>

# COUNTY OF JACKSON, MICHIGAN

## Combining Balance Sheet

Nonmajor Permanent Funds

December 31, 2021

	Department on Aging Endowment	Preston Endowment	Total
<b>Assets</b>			
Cash and pooled investments	\$ 84,808	\$ 106,688	\$ 191,496
<b>Fund balances</b>			
Nonspendable	\$ -	\$ 5,533	\$ 5,533
Restricted	84,808	101,155	185,963
<b>Total fund balances</b>	\$ 84,808	\$ 106,688	\$ 191,496

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances

Nonmajor Permanent Funds

For the Year Ended December 31, 2021

	Department on Aging Endowment	Preston Endowment	Total
<b>Revenues</b>			
Donations	\$ 36,850	\$ -	\$ 36,850
Other	-	17	17
	36,850	17	36,867
<b>Total revenues</b>			
<b>Expenditures</b>			
Health and welfare	32,526	-	32,526
	32,526	-	32,526
<b>Net change in fund balances</b>	4,324	17	4,341
Fund balances, beginning of year	80,484	106,671	187,155
	80,484	106,671	187,155
<b>Fund balances, end of year</b>	\$ 84,808	\$ 106,688	\$ 191,496
	84,808	106,688	191,496

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Net Position

Nonmajor Enterprise Funds

December 31, 2021

	Resource Recovery	Personal Property Tax	Foreclosure Tax Administration	Total
<b>Assets</b>				
Current assets -				
Cash and pooled investments	\$ -	\$ 193,932	\$ -	\$ 193,932
Noncurrent assets:				
Restricted cash and investments	551,901	-	-	551,901
Land held for resale	-	-	1,690,258	1,690,258
Total noncurrent assets	551,901	-	1,690,258	2,242,159
<b>Total assets</b>	<b>551,901</b>	<b>193,932</b>	<b>1,690,258</b>	<b>2,436,091</b>
<b>Liabilities</b>				
Current liabilities:				
Negative equity in cash and pooled investments	148,628	-	-	148,628
Accounts payable	2,754	22,661	-	25,415
Accrued payroll	704	-	-	704
Due to other funds	4,588	-	-	4,588
Current portion of estimated closure and postclosure monitoring costs	90,000	-	-	90,000
Total current liabilities	246,674	22,661	-	269,335
Noncurrent liabilities -				
Estimated closure and postclosure monitoring costs, net of current portion	305,000	-	-	305,000
<b>Total liabilities</b>	<b>551,674</b>	<b>22,661</b>	<b>-</b>	<b>574,335</b>
<b>Net position</b>				
Unrestricted	\$ 227	\$ 171,271	\$ 1,690,258	\$ 1,861,756

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Nonmajor Enterprise Funds

For the Year Ended December 31, 2021

	Resource Recovery	Personal Property Tax	Foreclosure Tax Administration	Total
<b>Operating revenues</b>				
Interest on taxes	\$ -	\$ 42,269	\$ -	\$ 42,269
Charges for services	100	15,883	958,964	974,947
<b>Total operating revenues</b>	<u>100</u>	<u>58,152</u>	<u>958,964</u>	<u>1,017,216</u>
<b>Operating expenses</b>				
Personnel services	25,172	81	-	25,253
Cost of services	41,918	-	-	41,918
Administration	24,369	8,880	500,664	533,913
<b>Total operating expenses</b>	<u>91,459</u>	<u>8,961</u>	<u>500,664</u>	<u>601,084</u>
Operating income (loss)	(91,359)	49,191	458,300	416,132
<b>Nonoperating revenues</b>				
Investment earnings	34	33	-	67
Net income (loss) before transfers	(91,325)	49,224	458,300	416,199
<b>Transfers in</b>	100,689	-	-	100,689
<b>Transfers out</b>	<u>(9,930)</u>	<u>(10,280)</u>	<u>(537,231)</u>	<u>(557,441)</u>
<b>Change in net position</b>	(566)	38,944	(78,931)	(40,553)
Net position, beginning of year	793	132,327	1,769,189	1,902,309
<b>Net position, end of year</b>	<u>\$ 227</u>	<u>\$ 171,271</u>	<u>\$ 1,690,258</u>	<u>\$ 1,861,756</u>

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2021

	Resource Recovery	Personal Property Tax	Foreclosure Tax Administration	Total
<b>Cash flows from operating activities</b>				
Cash received from customers, residents and users	\$ 100	\$ 62,277	\$ 1,037,895	\$ 1,100,272
Cash paid to employees	(26,038)	(8,961)	-	(34,999)
Cash paid to suppliers	(139,419)	-	-	(139,419)
Payments for interfund services used	(19,781)	-	(500,664)	(520,445)
<b>Net cash provided by (used in) operating activities</b>	<u>(185,138)</u>	<u>53,316</u>	<u>537,231</u>	<u>405,409</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	100,689	-	-	100,689
Transfers to other funds	(9,930)	(10,280)	(537,231)	(557,441)
<b>Net cash provided by (used in) noncapital financing activities</b>	<u>90,759</u>	<u>(10,280)</u>	<u>(537,231)</u>	<u>(456,752)</u>
<b>Cash flows from investing activities</b>				
Interest earnings on investments	34	33	-	67
<b>Net change in cash and pooled investments</b>	<u>(94,345)</u>	<u>43,069</u>	<u>-</u>	<u>(51,276)</u>
Cash and pooled investments, beginning of year	497,618	150,863	-	648,481
<b>Cash and pooled investments, end of year</b>	<u>\$ 403,273</u>	<u>\$ 193,932</u>	<u>\$ -</u>	<u>\$ 597,205</u>
<b>Statement of Net Position Classification</b>				
Cash and pooled investments	\$ -	\$ 193,932	\$ -	\$ 193,932
Restricted cash	551,901	-	-	551,901
Negative equity in cash and pooled investments	(148,628)	-	-	(148,628)
<b>Total</b>	<u>\$ 403,273</u>	<u>\$ 193,932</u>	<u>\$ -</u>	<u>\$ 597,205</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>				
Operating income (loss)	\$ (91,359)	\$ 49,191	\$ 458,300	\$ 416,132
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Change in:				
Land held for resale	-	-	78,931	78,931
Accounts payable	(7,501)	4,125	-	(3,376)
Accrued payroll	(866)	-	-	(866)
Due to other funds	4,588	-	-	4,588
Estimated closure and postclosure monitoring costs	(90,000)	-	-	(90,000)
<b>Net cash provided by (used in) operating activities</b>	<u>\$ (185,138)</u>	<u>\$ 53,316</u>	<u>\$ 537,231</u>	<u>\$ 405,409</u>



## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Net Position

Internal Service Funds

December 31, 2021

	Self-Insured Workers Compensation	Self-Funded Managed Care Insurance	Land Use Planning	Graphic Information Systems	Total
<b>Current assets</b>					
Cash and pooled investments	\$ 389,220	\$ -	\$ 23,662	\$ 3,771	\$ 416,653
Prepaid items	17,500	984,302	-	-	1,001,802
<b>Total assets</b>	<b>406,720</b>	<b>984,302</b>	<b>23,662</b>	<b>3,771</b>	<b>1,418,455</b>
<b>Liabilities</b>					
Negative equity in cash and pooled investments	-	294,639	-	-	294,639
Accounts payable	-	30,009	-	-	30,009
Estimated claims payable	234,511	19,200	-	-	253,711
<b>Total liabilities</b>	<b>234,511</b>	<b>343,848</b>	<b>-</b>	<b>-</b>	<b>578,359</b>
<b>Net position</b>					
Unrestricted	\$ 172,209	\$ 640,454	\$ 23,662	\$ 3,771	\$ 840,096

## COUNTY OF JACKSON, MICHIGAN

### Combining Statement of Revenues, Expenses and Changes in Fund Net Position

Internal Service Funds

For the Year Ended December 31, 2021

	Self-Insured Workers Compensation	Self-Funded Managed Care Insurance	Land Use Planning	Graphic Information Systems	Total
<b>Operating revenues</b>					
Charges for services	\$ 282,070	\$ 10,505,122	\$ -	\$ -	\$ 10,787,192
<b>Operating expenses</b>					
Cost of services	-	10,781,138	-	-	10,781,138
Administration	160,142	445,048	-	-	605,190
<b>Total operating expenses</b>	160,142	11,226,186	-	-	11,386,328
Operating income (loss)	121,928	(721,064)	-	-	(599,136)
<b>Nonoperating revenues</b>					
Investment earnings	55	-	-	-	55
Net income (loss) before transfers	121,983	(721,064)	-	-	(599,081)
<b>Transfers in</b>	-	1,176,983	-	-	1,176,983
<b>Change in net position</b>	121,983	455,919	-	-	577,902
Net position, beginning of year	50,226	184,535	23,662	3,771	262,194
<b>Net position, end of year</b>	\$ 172,209	\$ 640,454	\$ 23,662	\$ 3,771	\$ 840,096

**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Cash Flows**

Internal Service Funds

For the Year Ended December 31, 2021

	Self-Insured Workers Compensation	Self-Funded Managed Care Insurance	Land Use Planning	Graphic Information Systems	Total
<b>Cash flows from operating activities</b>					
Cash received from customers, residents and users	\$ 351,802	\$ 10,394,854	\$ -	\$ -	\$ 10,746,656
Cash paid to suppliers and claimants	(186,309)	(11,260,247)	-	-	(11,446,556)
<b>Net cash provided by (used in) operating activities</b>	165,493	(865,393)	-	-	(699,900)
<b>Cash flows from noncapital financing activities</b>					
Transfers from other funds	-	1,176,983	-	-	1,176,983
<b>Cash flows from investing activities</b>					
Interest earnings on investments	55	-	-	-	55
<b>Net change in cash and pooled investments</b>	165,548	311,590	-	-	477,138
Cash and cash pooled investments, beginning of year	223,672	(606,229)	23,662	3,771	(355,124)
<b>Cash and pooled investments, end of year</b>	<u>\$ 389,220</u>	<u>\$ (294,639)</u>	<u>\$ 23,662</u>	<u>\$ 3,771</u>	<u>\$ 122,014</u>
<b>Combining Statement of Net Position Classification</b>					
Cash and pooled investments	\$ 389,220	\$ -	\$ 23,662	\$ 3,771	\$ 416,653
Negative equity in cash and pooled investments	-	(294,639)	-	-	(294,639)
<b>Total</b>	<u>\$ 389,220</u>	<u>\$ (294,639)</u>	<u>\$ 23,662</u>	<u>\$ 3,771</u>	<u>\$ 122,014</u>
<b>Reconciliation of operating income (loss) to net cash provided by (used in) operating activities</b>					
Operating income (loss)	\$ 121,928	\$ (721,064)	\$ -	\$ -	\$ (599,136)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Change in:					
Accounts receivable	-	3,000	-	-	3,000
Prepaid items	69,732	(113,268)	-	-	(43,536)
Accounts payable	-	(30,543)	-	-	(30,543)
Estimated claims payable	(26,167)	(3,518)	-	-	(29,685)
<b>Net cash provided by (used in) operating activities</b>	<u>\$ 165,493</u>	<u>\$ (865,393)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (699,900)</u>

**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Fiduciary Net Position**

Custodial Funds  
December 31, 2021

	General	Library	12th District Court Escrow	Circuit Court Trust	LifeWays
<b>Assets</b>					
Cash and pooled investments	\$ 2,649,818	\$ 113,712	\$ 12,847	\$ 123,758	\$ 1,795
Accounts receivable	41,767	-	-	-	-
<b>Total assets</b>	<b>2,691,585</b>	<b>113,712</b>	<b>12,847</b>	<b>123,758</b>	<b>1,795</b>
<b>Liabilities</b>					
Accounts payable	-	53,831	-	1,967	-
Undistributed receipts	1,646,702	-	-	116,509	1,795
Due to other governments	761,892	59,881	-	-	-
Escrow payable	-	-	12,847	5,282	-
<b>Total liabilities</b>	<b>2,408,594</b>	<b>113,712</b>	<b>12,847</b>	<b>123,758</b>	<b>1,795</b>
<b>Net position</b>					
Restricted for individuals, organizations and other governments	\$ 282,991	\$ -	\$ -	\$ -	\$ -



<b>Sheriff Canteen</b>	<b>Total</b>
\$ 109,533	\$ 3,011,463
-	41,767
<hr/>	<hr/>
109,533	3,053,230
19,456	75,254
-	1,765,006
-	821,773
-	18,129
<hr/>	<hr/>
19,456	2,680,162
<hr/> <hr/>	<hr/> <hr/>
\$ 90,077	\$ 373,068

**COUNTY OF JACKSON, MICHIGAN**

**Combining Statement of Changes in Fiduciary Net Position**

Custodial Funds

For the Year Ended December 31, 2021

	General	Library	12th District Court Escrow	Circuit Court Trust	LifeWays
<b>Additions</b>					
Collection of taxes for other governments	\$ 49,183,368	\$ -	\$ -	\$ -	\$ 2,272,201
Collection of fees for other governments	1,818,613	768,188	-	1,023,431	-
Collection from other entities	328,184	-	97,899	-	-
<b>Total additions</b>	<b>51,330,165</b>	<b>768,188</b>	<b>97,899</b>	<b>1,023,431</b>	<b>2,272,201</b>
<b>Deductions</b>					
Payment of taxes to other governments	49,183,368	-	-	-	2,272,201
Payment of fees for other governments	1,818,613	768,188	-	1,023,431	-
Payment for other entities	325,556	-	97,899	-	-
<b>Total deductions</b>	<b>51,327,537</b>	<b>768,188</b>	<b>97,899</b>	<b>1,023,431</b>	<b>2,272,201</b>
<b>Change in net position</b>	<b>2,628</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net position, beginning of year	280,363	-	-	-	-
<b>Net position, end of year</b>	<b>\$ 282,991</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Sheriff Canteen	Total
\$ -	\$ 51,455,569
-	3,610,232
<u>1,491,293</u>	<u>1,917,376</u>
<u>1,491,293</u>	<u>56,983,177</u>
-	51,455,569
-	3,610,232
<u>1,507,946</u>	<u>1,931,401</u>
<u>1,507,946</u>	<u>56,997,202</u>
(16,653)	(14,025)
<u>106,730</u>	<u>387,093</u>
<u>\$ 90,077</u>	<u>\$ 373,068</u>

# COUNTY OF JACKSON, MICHIGAN

## Statement of Net Position

Land Bank Authority Component Unit  
December 31, 2021

### Assets

Cash and pooled investments	\$ 229,236
Land held for resale	<u>63,941</u>

### Total assets

293,177

### Liabilities

Accounts payable	<u>840</u>
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### Net position

Unrestricted	<u><u>\$ 292,337</u></u>
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## COUNTY OF JACKSON, MICHIGAN

### Statement of Revenues, Expenses and Change in Fund Net Position

Land Bank Authority Component Unit  
For the Year Ended December 31, 2021

<b>Operating revenues</b>	
Property taxes	\$ 1,866
Charges for services	400
	<hr/>
<b>Total operating revenues</b>	2,266
<b>Operating expenses</b>	
Community development	12,070
	<hr/>
Operating loss	(9,804)
<b>Nonoperating revenue</b>	
Investment earnings	1,029
	<hr/>
<b>Change in net position</b>	(8,775)
Net position, beginning of year	301,112
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<b>Net position, end of year</b>	<u>\$ 292,337</u>

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## COUNTY OF JACKSON, MICHIGAN

### Statement of Cash Flows

Land Bank Authority Component Unit  
For the Year Ended December 31, 2021

#### Cash flows from operating activities

Cash received from customers, residents and users	\$ 19,463
Cash paid to employees, suppliers and claimants	<u>(17,629)</u>

**Net cash provided by operating activities** 1,834

#### Cash flows from investing activities

Interest earnings on investments	<u>1,029</u>
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**Net change in cash and pooled investments** 2,863

Cash and pooled investments, beginning of year 226,373

**Cash and pooled investments, end of year** \$ 229,236

#### Reconciliation of operating loss to net cash provided by operating activities

Operating loss	\$ (9,804)
Adjustments to reconcile operating loss to net cash provided by operating activities:	
Change in:	
Loans receivable	17,197
Accrued liabilities	<u>(5,559)</u>

**Net cash provided by operating activities** \$ 1,834

# COUNTY OF JACKSON, MICHIGAN

## Statement of Net Position and Governmental Funds Balance Sheet

Drain Commission Component Unit

December 31, 2021

	Capital Project Funds		
	Spring Arbor Water Project	Drain Districts	Drain Revolving
<b>Assets</b>			
Cash and pooled investments	\$ 3,505	\$ 1,134,484	\$ 52,349
Special assessments receivable, net	-	69,220	-
Due from other funds	-	-	147,799
Capital assets being depreciated, net	-	-	-
<b>Total assets</b>	<u>\$ 3,505</u>	<u>\$ 1,203,704</u>	<u>\$ 200,148</u>
<b>Liabilities</b>			
Accounts payable	\$ -	\$ 613	\$ -
Due to other funds	-	148,196	-
Advance from primary government	-	-	200,000
<b>Total liabilities</b>	-	148,809	200,000
<b>Deferred inflows of resources</b>			
Unavailable revenue	-	69,220	-
<b>Fund balances</b>			
Restricted for construction	<u>3,505</u>	<u>985,675</u>	<u>148</u>
<b>Total liabilities, deferred inflows of resources and fund balances</b>	<u>\$ 3,505</u>	<u>\$ 1,203,704</u>	<u>\$ 200,148</u>
<b>Net position</b>			
Investment in capital assets			
Restricted for capital projects			
<b>Total net position</b>			



Capital Project Funds				
Lake Level Districts	Lake Level Revolving	Total Governmental Funds	Adjustments	Statement of Net Position
\$ 42,325	\$ 3,434	\$ 1,236,097	\$ -	\$ 1,236,097
10,421	-	79,641	-	79,641
-	10,446	158,245	(158,245)	-
-	-	-	2,332,544	2,332,544
<u>\$ 52,746</u>	<u>\$ 13,880</u>	<u>\$ 1,473,983</u>	<u>\$ 2,174,299</u>	<u>3,648,282</u>
\$ -	\$ -	\$ 613	\$ -	613
10,049	-	158,245	(158,245)	-
-	10,000	210,000	-	210,000
10,049	10,000	368,858	(158,245)	210,613
10,421	-	79,641	(79,641)	-
32,276	3,880	1,025,484	(1,025,484)	-
<u>\$ 52,746</u>	<u>\$ 13,880</u>	<u>\$ 1,473,983</u>		
			2,332,544	2,332,544
			1,105,125	1,105,125
			<u>\$ 3,437,669</u>	<u>\$ 3,437,669</u>

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## COUNTY OF JACKSON, MICHIGAN

### Reconciliation

Fund Balances of Governmental Funds  
to Net Position of Drain  
Commission Component Unit  
December 31, 2021

<b>Fund balances - governmental funds</b>	\$ 1,025,484
---	--------------

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

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	2,332,544
---	-----------

Unavailable revenue is not a current financial resource and therefore is not reported as revenue in the governmental funds	<u>79,641</u>
--	---------------

<b>Net position of governmental activities</b>	<u><u>\$ 3,437,669</u></u>
--	----------------------------

# COUNTY OF JACKSON, MICHIGAN

## Statement of Activities and Governmental Funds Revenues,

Expenditures and Changes in Fund Balances

Drain Commission Component Unit

For the Year Ended December 31, 2021

	Capital Project Funds		
	Spring Arbor Water Project	Drain Districts	Drain Revolving
<b>Revenues</b>			
Intergovernmental revenue	\$ -	\$ 167,654	\$ -
Investment earnings	1	193	-
<b>Total revenues</b>	<u>1</u>	<u>167,847</u>	<u>-</u>
<b>Expenditures/expenses</b>			
Current operations -			
Public works	-	194,428	-
Depreciation expense	-	-	-
<b>Total expenditures/expenses</b>	<u>-</u>	<u>194,428</u>	<u>-</u>
Change in fund balance/net position	1	(26,581)	-
Fund balances/net position			
Beginning of year	<u>3,504</u>	<u>1,012,256</u>	<u>148</u>
<b>End of year</b>	<u>\$ 3,505</u>	<u>\$ 985,675</u>	<u>\$ 148</u>





<b>Capital Project Funds</b>				
<b>Lake Level Districts</b>	<b>Lake Level Revolving</b>	<b>Total Governmental Funds</b>	<b>Adjustments</b>	<b>Statement of Activities</b>
\$ 1,297	\$ -	\$ 168,951	\$ 181	\$ 169,132
8	-	202	-	202
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
1,305	-	169,153	181	169,334
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
4,819	-	199,247	-	199,247
-	-	-	144,772	144,772
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
4,819	-	199,247	144,772	344,019
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
(3,514)	-	(30,094)	(144,591)	(174,685)
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
35,790	3,880	1,055,578	2,556,776	3,612,354
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
\$ 32,276	\$ 3,880	\$ 1,025,484	\$ 2,412,185	\$ 3,437,669
<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

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## COUNTY OF JACKSON, MICHIGAN

### Reconciliation

Net Changes in Fund Balances of Governmental Funds  
to Change in Net Position of Drain  
Commission Component Unit  
For the Year Ended December 31, 2021

**Net change in fund balances - governmental funds** \$ (30,094)

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

Governmental funds report capital outlays as expenditures. However,  
in the statement of activities, the cost of those assets is allocated  
over their estimated useful lives and reported as depreciation expense.

Depreciation expense (144,772)

Governmental funds report payments received by other municipalities  
for principal debt service as revenue, but the statement of activities does not.

Change in special assessments receivable 181

**Change in net position of governmental activities** \$ (174,685)

## COUNTY OF JACKSON, MICHIGAN

### Statement of Net Position and Governmental Fund Balance Sheet

Brownfield Redevelopment Authority Component Unit

December 31, 2021

	Brownfield Redevelopment Authority	Adjustments	Statement of Net Position
<b>Current assets</b>			
Cash and pooled investments	\$ 269,126	\$ -	\$ 269,126
Accounts receivable	35,537	-	35,537
Loans receivable	447,170	-	447,170
<b>Total assets</b>	<u>\$ 751,833</u>	<u>\$ -</u>	<u>751,833</u>
<b>Liabilities</b>			
Accounts payable	\$ 12,812	\$ -	12,812
Advance from primary government	117,500	-	117,500
<b>Total liabilities</b>	130,312	-	130,312
<b>Fund balances</b>			
Restricted	621,521	(621,521)	-
<b>Total liabilities and fund balances</b>	<u>\$ 751,833</u>		
<b>Net position</b>			
Restricted for loans		<u>\$ 621,521</u>	<u>\$ 621,521</u>

## COUNTY OF JACKSON, MICHIGAN

### Statement of Activities and Governmental Fund Revenues,

Expenditures and Changes in Fund Balances

Brownfield Redevelopment Authority Component Unit

For the Year Ended December 31, 2021

	Brownfield Redevelopment Authority	Adjustments	Statement of Activities
<b>Revenues</b>			
Contributions	\$ 159,642	\$ -	\$ 159,642
Investment earnings	25	-	25
<b>Total revenues</b>	159,667	-	159,667
<b>Expenditures/expenses</b>			
Current operations - Public works	157,481	-	157,481
<b>Net change in fund balances</b>	2,186	2,186	-
<b>Change in net position</b>		(2,186)	2,186
Fund balances/net position			
Beginning of year	619,335	-	619,335
<b>End of year</b>	<u>\$ 621,521</u>	<u>\$ -</u>	<u>\$ 621,521</u>

COUNTY OF JACKSON, MICHIGAN

**Statement of Net Position and Governmental Funds Balance Sheet**

Board of Public Works Component Unit  
December 31, 2021

	Debt Service Funds					
	Wolf Lake Section	Lake Columbia Section	Village of Parma - Revolving	Village of Parma - LDFA	Grass Lake Revolving	Grass Lake Section SER 2002B
<b>Assets</b>						
Cash and pooled investments	\$ 2,218	\$ 6,088	\$ -	\$ 4,625	\$ -	\$ 3,978
Accounts receivable, net	-	-	-	-	-	-
Due from other governments	-	1,240,000	70,000	-	280,000	50,000
<b>Total assets</b>	<u>\$ 2,218</u>	<u>\$ 1,246,088</u>	<u>\$ 70,000</u>	<u>\$ 4,625</u>	<u>\$ 280,000</u>	<u>\$ 53,978</u>
<b>Liabilities</b>						
Negative equity in cash and pooled investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	-	-	-	-
Long-term debt:						
Due in one year	-	-	-	-	-	-
Due in more than one year	-	-	-	-	-	-
<b>Total liabilities</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Deferred inflows of resources</b>						
Unavailable revenue	-	1,240,000	70,000	-	280,000	50,000
<b>Fund balances</b>						
Restricted for debt service	2,218	6,088	-	4,625	-	3,978
Restricted for construction	-	-	-	-	-	-
<b>Total fund balances</b>	<u>2,218</u>	<u>6,088</u>	<u>-</u>	<u>4,625</u>	<u>-</u>	<u>3,978</u>
<b>Total liabilities and fund balances</b>	<u>\$ 2,218</u>	<u>\$ 1,246,088</u>	<u>\$ 70,000</u>	<u>\$ 4,625</u>	<u>\$ 280,000</u>	<u>\$ 53,978</u>

continued...



Debt Service Funds				
Vineyard Lake Area Section	Round/Farewell Lake Section	Southern Regional Interceptor	Rives Sanitary Sewer	Village of Parma Wastewater
\$ 2,754	\$ 11,435	\$ -	\$ 499	\$ -
-	-	208,650	-	-
600,000	225,000	1,550,000	586,250	1,376,598
<u>\$ 602,754</u>	<u>\$ 236,435</u>	<u>\$ 1,758,650</u>	<u>\$ 586,749</u>	<u>\$ 1,376,598</u>

\$ -	\$ -	\$ 183,474	\$ -	\$ -
-	-	-	-	-
-	-	-	-	-
-	-	183,474	-	-

600,000	225,000	1,550,000	586,250	1,376,598
2,754	11,435	25,176	499	-
-	-	-	-	-
2,754	11,435	25,176	499	-
<u>\$ 602,754</u>	<u>\$ 236,435</u>	<u>\$ 1,758,650</u>	<u>\$ 586,749</u>	<u>\$ 1,376,598</u>

Capital Projects Funds						
Vineyard Lake Area Section	Round/Farewell Lake Section	Southern Regional Interceptor	Rives Sanitary Sewer	Total	Adjustments	Statement of Net Position
\$ 427	\$ 142	\$ 1,422	\$ 66	\$ 33,654	\$ -	\$ 33,654
-	-	-	-	208,650	-	208,650
-	-	-	-	5,977,848	10,785	5,988,633
<u>\$ 427</u>	<u>\$ 142</u>	<u>\$ 1,422</u>	<u>\$ 66</u>	<u>\$ 6,220,152</u>	<u>10,785</u>	<u>6,230,937</u>
\$ -	\$ -	\$ -	\$ -	\$ 183,474	\$ -	183,474
-	-	-	-	-	69,615	69,615
-	-	-	-	-	1,700,000	1,700,000
-	-	-	-	-	4,277,848	4,277,848
-	-	-	-	183,474	6,047,463	6,230,937
-	-	-	-	5,977,848	(5,977,848)	-
-	-	-	-	56,773	(56,773)	-
427	142	1,422	66	2,057	(2,057)	-
427	142	1,422	66	58,830	(58,830)	-
<u>\$ 427</u>	<u>\$ 142</u>	<u>\$ 1,422</u>	<u>\$ 66</u>	<u>\$ 6,220,152</u>		
					<u>\$ -</u>	<u>\$ -</u>

concluded



## COUNTY OF JACKSON, MICHIGAN

### Reconciliation

Fund Balances of Governmental Funds  
to Net Position of Board of  
Public Works Component Unit  
December 31, 2021

<b>Fund balances - governmental Funds</b>	\$	58,830
Amounts reported for <i>governmental activities</i> in the statement of net position are different because:		
Bonds payable of various municipalities are to be repaid by the municipality, and the amount due is not reported as receivable in the funds		10,785
Because the focus of governmental funds is on short-term financing some assets will not be available to pay current expenditures. Those assets (i.e. due from other governments) are offset by deferred inflows of resources in the governmental funds		5,977,848
Liabilities are not due and payable in the current period and are not reported in the funds:		
Bonds payable		(5,977,848)
Interest payable		(69,615)
		<hr/>
<b>Net position of governmental activities</b>	<b>\$</b>	<b>-</b>
		<hr/> <hr/>

**COUNTY OF JACKSON, MICHIGAN**

**Statement of Activities and Governmental Funds Revenues,**

Expenditures and Changes in Fund Balances

Board of Public Works Component Unit

For the Year Ended December 31, 2021

	Debt Service Funds					
	Wolf Lake Section	Lake Columbia Section	Village of Parma - Revolving	Village of Parma - LDFA	Grass Lake Revolving	Grass Lake Section SER 2002B
<b>Revenues</b>						
Intergovernmental	\$ -	\$ 460,700	\$ 72,625	\$ 149,125	\$ 143,688	\$ 54,250
Investment earnings	-	8	-	4	-	1
<b>Total revenues</b>	-	460,708	72,625	149,129	143,688	54,251
<b>Expenditures/expenses</b>						
Debt service:						
Principal	-	410,000	70,000	145,000	135,000	50,000
Interest and fiscal charges	-	50,700	2,625	3,625	8,688	4,250
<b>Total expenditures/expenses</b>	-	460,700	72,625	148,625	143,688	54,250
<b>Net change in fund balances</b>	-	8	-	504	-	1
<b>Change in net position</b>						
Fund balances/net position						
Beginning of year	2,218	6,080	-	4,121	-	3,977
<b>End of year</b>	\$ 2,218	\$ 6,088	\$ -	\$ 4,625	\$ -	\$ 3,978

continued..

Debt Service Funds				
Vineyard Lake Area Section	Round/Farewell Lake Section	Southern Regional Interceptor	Rives Sanitary Sewer	Village of Parma Wastewater
\$ 333,813 4	\$ 239,000 5	\$ 391,803 -	\$ 40,645 1	\$ 176,165 -
333,817	239,005	391,803	40,646	176,165
300,000	225,000	325,000	23,000	140,000
33,813	14,000	83,850	17,645	36,165
333,813	239,000	408,850	40,645	176,165
4	5	(17,047)	1	-
2,750	11,430	42,223	498	-
\$ 2,754	\$ 11,435	\$ 25,176	\$ 499	\$ -

Capital Projects Funds						
Vineyard Lake Area Section	Round/Farewell Lake Section	Southern Regional Interceptor	Rives Sanitary Sewer	Total	Adjustments	Statement of Activities
\$ -	\$ -	\$ -	\$ -	\$ 2,061,814	\$ (1,801,170)	\$ 260,644
-	-	-	-	23	-	23
-	-	-	-	2,061,837	(1,801,170)	260,667
-	-	-	-	1,823,000	(1,823,000)	-
-	-	-	-	255,361	5,306	260,667
-	-	-	-	2,078,361	(1,817,694)	260,667
-	-	-	-	(16,524)	16,524	-
-	-	-	-	-	-	-
427	142	1,422	66	75,354	(75,354)	-
\$ 427	\$ 142	\$ 1,422	\$ 66	\$ 58,830	\$ (58,830)	\$ -

concluded

# COUNTY OF JACKSON, MICHIGAN

## Reconciliation

Net Changes in Fund Balances of Governmental Funds  
to Change in Net Position of Board of  
Public Works Component Unit  
For the Year Ended December 31, 2021

<b>Net change in fund balances - governmental funds</b>	\$ (16,524)
 Amounts reported for <i>governmental activities</i> in the statement of activities are different because:	
 Governmental funds report payments received by other municipalities for principal debt service as revenue, but the statement of activities does not.	
Debt assessments received in the current year	(1,801,170)
 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 governmental funds.	
Change in accrued interest on bonds payable	(5,306)
 Repayment of debt principal is an expenditure in the funds but not in the statement of activities.	
Bond principal payments	<u>1,823,000</u>
<b>Change in net position of governmental activities</b>	<u><u>\$ -</u></u>

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# COUNTY OF JACKSON, MICHIGAN

## Statistical Section (Unaudited)

This part of the County of Jackson's annual comprehensive 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.

### CONTENTS

### Page

#### Financial Trends (schedules 1 thru 5)

These schedules contain trend information to help the reader understand how the government's financial performance and well-being have changed over time.

194

#### Revenue Capacity (schedules 6 thru 10)

These schedules contain information to help the reader assess the government's most significant local sources: property taxes, State shared revenues and water and wastewater usage fees.

204

#### Debt Capacity (schedules 11 thru 13)

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

211

#### Demographic and Economic Information (schedules 14 and 15)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the government's financial activities take place.

216

#### Operating Information (schedules 16 thru 18)

These schedules contain service and infrastructure data to help the reader understand how the information in the government's financial report relates to the services the government provides and the activities it performs.

218

Source: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

**COUNTY OF JACKSON, MICHIGAN**

**Net Position by Component**

Last Ten Years

(accrual basis of accounting)

	2012	2013	2014	2015	2016
<b>Governmental activities</b>					
Net investment in capital assets	\$ 14,381,796	\$ 82,006,055	\$ 85,235,379	\$ 80,763,955	\$ 75,849,154
Restricted	15,477,619	12,690,046	11,852,828	16,954,611	18,778,078
Unrestricted (deficit)	13,990,332	13,284,484	7,656,588	(43,192,276)	(52,963,576)
<b>Total governmental activities net position</b>	<u>\$ 43,849,747</u>	<u>\$ 107,980,585</u>	<u>\$ 104,744,795</u>	<u>\$ 54,526,290</u>	<u>\$ 41,663,656</u>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 15,663,869	\$ 3,419,014	\$ 4,078,658	\$ 3,412,622	\$ 4,428,475
Restricted	-	-	-	-	-
Unrestricted	25,095,420	23,997,521	22,567,600	33,682,508	32,545,842
<b>Total business-type activities net position</b>	<u>\$ 40,759,289</u>	<u>\$ 27,416,535</u>	<u>\$ 26,646,258</u>	<u>\$ 37,095,130</u>	<u>\$ 36,974,317</u>
<b>Primary government</b>					
Net investment in capital assets	\$ 30,045,665	\$ 85,425,069	\$ 89,314,037	\$ 84,176,577	\$ 80,277,629
Restricted	15,477,619	12,690,046	11,852,828	16,954,611	18,778,078
Unrestricted (deficit)	39,085,752	37,282,005	30,224,188	(9,509,768)	(20,417,734)
<b>Total primary government net position</b>	<u>\$ 84,609,036</u>	<u>\$ 135,397,120</u>	<u>\$ 131,391,053</u>	<u>\$ 91,621,420</u>	<u>\$ 78,637,973</u>

**Notes:**

In 2013, the net position of the County increased significantly due to the transfer of operations of the road fund to the primary government. These operations were previously reported as part of the Road Commission discretely presented component unit.

GASB Statement No. 68 was implemented for the fiscal year ended December 31, 2015. This resulted in presentation of the County's net pension liability (asset) on the statement of net position. Prior years were not restated.

GASB Statement No. 75 was implemented for the fiscal year ended December 31, 2018. This resulted in presentation of the County's net other postemployment benefit ("OPEB") liability on the statement of net position. Prior years were not restated.

GASB Statement No. 84 was implemented for the year ended December 31, 2019. Prior years were not restated.



Schedule 1  
Unaudited

2017	2018	2019	2020	2021
\$ 102,545,547	\$ 107,550,702	\$ 128,593,178	\$ 164,314,365	\$ 168,863,468
19,893,219	27,513,421	13,161,420	18,122,919	25,104,903
(63,436,135)	(175,381,280)	(187,394,428)	(213,876,401)	(216,448,589)
<u>\$ 59,002,631</u>	<u>\$ (40,317,157)</u>	<u>\$ (45,639,830)</u>	<u>\$ (31,439,117)</u>	<u>\$ (22,480,218)</u>
\$ 4,746,956	\$ 8,482,719	\$ 8,550,465	\$ 8,517,314	\$ 8,379,214
9,834,247	10,378,037	10,052,492	10,491,235	12,535,036
18,975,759	2,693,483	(1,940,275)	(3,977,783)	(242,026)
<u>\$ 33,556,962</u>	<u>\$ 21,554,239</u>	<u>\$ 16,662,682</u>	<u>\$ 15,030,766</u>	<u>\$ 20,672,224</u>
\$ 107,292,503	\$ 116,033,421	\$ 137,143,643	\$ 172,831,679	\$ 177,242,682
29,727,466	37,891,458	23,213,912	28,614,154	37,639,939
(44,460,376)	(172,687,797)	(189,334,703)	(217,854,184)	(216,690,615)
<u>\$ 92,559,593</u>	<u>\$ (18,762,918)</u>	<u>\$ (28,977,148)</u>	<u>\$ (16,408,351)</u>	<u>\$ (1,807,994)</u>

## COUNTY OF JACKSON, MICHIGAN

### Changes in Net Position

Last Ten Years  
(accrual basis of accounting)

	2012	2013	2014	2015
<b>Revenue</b>				
Governmental activities:				
Program revenues:				
Charges for services	\$ 10,060,336	\$ 11,874,779	\$ 12,297,064	\$ 14,265,623
Operating grants and contributions	18,373,243	30,792,988	35,206,928	37,314,600
Capital grants and contributions	4,025	2,583,837	2,212,368	1,143,175
General revenues:				
Property taxes	24,605,780	24,038,899	24,982,710	25,555,482
Unrestricted state shared revenue	2,577,616	3,629,709	4,034,788	4,549,491
Other	567,758	(2,143,041)	2,644,025	823,063
Transfers	792,659	1,718,754	2,073,417	2,175,219
<b>Total governmental activities revenues</b>	<b>56,981,417</b>	<b>72,495,925</b>	<b>83,451,300</b>	<b>85,826,653</b>
Business-type activities:				
Program revenues:				
Charges for services	31,129,191	26,247,095	19,431,181	20,899,090
Operating grants and contributions	-	4,748,424	4,631,877	4,295,869
General revenues:				
Other	143,494	-	-	-
Transfers	(873,240)	(1,656,210)	(1,909,080)	(2,225,180)
<b>Special items</b>				
Impairment loss on capital assets	-	(11,573,914)	-	-
Loss on write-down of inventory	-	(1,604,251)	-	-
<b>Total business-type activities revenues</b>	<b>30,399,445</b>	<b>16,161,144</b>	<b>22,153,978</b>	<b>22,969,779</b>
<b>Total primary government revenues</b>	<b>87,380,862</b>	<b>88,657,069</b>	<b>105,605,278</b>	<b>108,796,432</b>
<b>Expenses</b>				
Governmental activities:				
Judicial	-	-	3,845,425	3,704,190
General government	25,607,190	27,844,444	26,660,739	24,853,910
Public safety	18,745,790	18,748,028	20,578,254	19,761,116
Public works	-	12,432,981	17,643,349	18,498,264
Health and welfare	10,734,927	15,170,502	12,362,735	13,801,527
Recreation and cultural	2,910,341	1,733,043	2,242,769	2,162,591
Community development	1,795,363	5,418,245	2,818,220	3,377,913
Interest on long-term debt	595,138	604,922	535,599	769,992
<b>Total governmental activities expenses</b>	<b>60,388,749</b>	<b>81,952,165</b>	<b>86,687,090</b>	<b>86,929,503</b>
Business-type activities:				
Delinquent tax revolving	325,312	1,035,957	939,727	2,191,806
Medical care facility	18,151,367	18,391,888	18,865,612	19,075,813
Resource recovery	8,960,431	8,377,360	1,911,434	126,738
Personal property tax	63,054	9,493	1,614	1,565
Foreclosure tax administration	1,626,864	1,338,751	1,205,868	876,550
<b>Total business-type activities expenses</b>	<b>29,127,028</b>	<b>29,153,449</b>	<b>22,924,255</b>	<b>22,272,472</b>
<b>Total primary government expenses</b>	<b>89,515,777</b>	<b>111,105,614</b>	<b>109,611,345</b>	<b>109,201,975</b>
<b>Change in net position</b>	<b>(2,134,915)</b>	<b>(22,448,545)</b>	<b>(4,006,067)</b>	<b>(405,543)</b>
Net position, beginning of year, as restated	86,743,951	157,845,665	135,397,120	92,026,963
<b>Net position, end of year</b>	<b>\$ 84,609,036</b>	<b>\$ 135,397,120</b>	<b>\$ 131,391,053</b>	<b>\$ 91,621,420</b>

Source: Jackson County Finance Department

	2016	2017	2018	2019	2020	2021
\$	12,464,814	\$ 13,834,598	\$ 13,920,594	\$ 14,191,871	\$ 14,551,684	\$ 18,422,641
	37,337,694	46,133,784	58,357,306	65,403,916	70,878,481	55,707,263
	2,013,993	29,253,340	3,625,507	8,664,722	6,158,470	1,255,222
	25,634,598	26,277,253	27,087,232	33,530,609	34,430,821	37,109,083
	4,030,817	4,049,764	4,087,077	4,132,627	3,362,269	4,213,754
	105,984	366,463	416,134	613,802	294,953	31,905
	3,714,080	3,281,306	850,501	3,369,381	2,568,603	1,738,323
	<u>85,301,980</u>	<u>123,196,508</u>	<u>108,344,351</u>	<u>129,906,928</u>	<u>132,245,281</u>	<u>118,478,191</u>
	19,962,409	18,263,271	17,909,249	19,608,542	20,142,460	19,214,868
	5,649,772	3,813,233	4,833,488	4,739,702	7,035,892	11,063,961
	-	-	-	-	-	-
	(3,936,177)	(3,188,675)	(422,066)	(2,699,241)	(1,915,514)	(351,570)
	-	-	-	-	-	-
	-	-	-	-	-	-
	<u>21,676,004</u>	<u>18,887,829</u>	<u>22,320,671</u>	<u>21,649,003</u>	<u>25,262,838</u>	<u>29,927,259</u>
	<u>106,977,984</u>	<u>142,084,337</u>	<u>130,665,022</u>	<u>151,555,931</u>	<u>157,508,119</u>	<u>148,405,450</u>
	3,974,952	4,683,821	3,565,922	5,245,904	6,004,695	5,586,704
	27,468,022	28,793,948	29,309,335	38,559,541	26,583,237	25,399,614
	20,053,033	22,968,477	22,423,866	24,026,029	21,686,972	20,312,424
	24,231,602	22,754,594	33,203,536	30,335,846	37,790,609	31,623,053
	16,541,687	18,191,270	15,673,497	26,116,979	15,042,924	16,360,886
	2,363,668	3,511,322	2,652,375	4,209,254	3,844,920	4,589,865
	2,894,354	2,855,259	1,592,328	1,890,785	1,826,831	662,862
	637,296	2,098,842	4,731,872	5,120,468	5,264,380	4,983,884
	<u>98,164,614</u>	<u>105,857,533</u>	<u>113,152,731</u>	<u>135,504,806</u>	<u>118,044,568</u>	<u>109,519,292</u>
	1,020,128	1,383,260	836,356	582,936	425,900	616,225
	19,706,896	20,197,137	20,531,079	25,120,343	25,579,283	23,068,492
	147,612	117,391	128,257	153,085	228,135	91,459
	2,392	3,150	2,292	82,891	124,194	8,961
	919,789	604,246	876,567	601,305	537,242	500,664
	<u>21,796,817</u>	<u>22,305,184</u>	<u>22,374,551</u>	<u>26,540,560</u>	<u>26,894,754</u>	<u>24,285,801</u>
	<u>119,961,431</u>	<u>128,162,717</u>	<u>135,527,282</u>	<u>162,045,366</u>	<u>144,939,322</u>	<u>133,805,093</u>
	(12,983,447)	13,921,620	(4,862,260)	(10,489,435)	12,568,797	14,600,357
	91,621,420	78,637,973	(13,900,658)	(18,487,713)	(28,977,148)	(16,408,351)
\$	<u>78,637,973</u>	<u>\$ 92,559,593</u>	<u>\$ (18,762,918)</u>	<u>\$ (28,977,148)</u>	<u>\$ (16,408,351)</u>	<u>\$ (1,807,994)</u>

**COUNTY OF JACKSON, MICHIGAN**

**Fund Balances - Governmental Funds**

Last Ten Years

*(modified accrual basis of accounting)*

	2012	2013	2014	2015	2016
<b>General fund</b>					
Nonspendable	\$ 888,149	\$ 874,160	\$ 931,458	\$ 889,529	\$ 1,034,492
Committed	958,703	469,482	469,482	-	-
Assigned	830,299	263,369	1,320,167	705,443	1,275,869
Unassigned	12,789,539	11,058,812	10,365,563	10,278,607	7,328,672
<b>Total general fund</b>	<u>\$ 15,466,690</u>	<u>\$ 12,665,823</u>	<u>\$ 13,086,670</u>	<u>\$ 11,873,579</u>	<u>\$ 9,639,033</u>
<b>All other governmental funds</b>					
Nonspendable	\$ 387,139	\$ 1,479,623	\$ 1,957,267	\$ 2,052,590	\$ 2,260,062
Restricted	15,397,727	11,347,738	10,037,650	15,015,207	16,561,231
Committed	1,539,808	3,785,981	2,331,517	4,103,415	3,390,613
Unassigned (deficit)	-	(2,964)	-	-	-
<b>Total all other governmental funds</b>	<u>17,324,674</u>	<u>16,610,378</u>	<u>14,326,434</u>	<u>21,171,212</u>	<u>22,211,906</u>
<b>Total governmental funds</b>	<u>\$ 32,791,364</u>	<u>\$ 29,276,201</u>	<u>\$ 27,413,104</u>	<u>\$ 33,044,791</u>	<u>\$ 31,850,939</u>

GASB Statement No. 84 was implemented for the year ended December 31, 2019. Prior years were not restated.

2017	2018	2019	2020	2021
\$ 947,593	\$ 1,544,320	\$ 1,075,588	\$ 1,510,838	\$ 1,746,263
-	-	-	-	-
624,014	-	-	-	-
<u>8,000,271</u>	<u>7,327,676</u>	<u>7,811,452</u>	<u>7,399,625</u>	<u>9,098,016</u>
<u>\$ 9,571,878</u>	<u>\$ 8,871,996</u>	<u>\$ 8,887,040</u>	<u>\$ 8,910,463</u>	<u>\$ 10,844,279</u>
\$ 2,232,363	\$ 5,466,999	\$ 6,779,950	\$ 3,398,461	\$ 3,098,259
35,931,194	20,856,397	19,366,808	5,894,646	11,906,522
4,747,404	6,354,763	1,926,334	3,025,168	4,057,063
-	-	-	-	(2,551,669)
<u>42,910,961</u>	<u>32,678,159</u>	<u>28,073,092</u>	<u>12,318,275</u>	<u>16,510,175</u>
<u>\$ 52,482,839</u>	<u>\$ 41,550,155</u>	<u>\$ 36,960,132</u>	<u>\$ 21,228,738</u>	<u>\$ 27,354,454</u>

## COUNTY OF JACKSON, MICHIGAN

### Changes in Fund Balances - Governmental Funds

Last Ten Years

(modified accrual basis of accounting)

	2012	2013	2014	2015	2016
<b>Revenues</b>					
Property taxes	\$ 24,606,997	\$ 24,038,899	\$ 24,982,710	\$ 25,555,482	\$ 25,634,598
Licenses, fees, taxes and permits	464,860	629,992	553,195	631,450	635,428
Intergovernmental	17,413,440	31,565,444	34,424,635	35,162,155	36,520,651
Charges for services	7,802,940	10,304,110	10,937,860	10,850,745	11,189,247
Fines and forfeitures	884,085	894,326	913,977	1,456,750	651,421
Investment earnings (loss)	975,110	(2,146,321)	2,621,077	812,505	94,678
Rental, donations, and other	4,366,326	5,510,816	6,418,398	7,669,019	8,227,171
<b>Total revenues</b>	<b>56,513,758</b>	<b>70,797,266</b>	<b>80,851,852</b>	<b>82,138,106</b>	<b>82,953,194</b>
<b>Expenditures</b>					
Current:					
Judicial	-	3,997,148	3,845,425	3,737,954	3,902,705
General government	20,594,967	16,116,914	17,407,601	17,239,021	18,153,632
Public safety	15,720,974	16,763,410	17,703,355	17,681,048	18,005,725
Public works	-	10,743,885	11,891,655	12,341,964	23,653,781
Health and welfare	15,720,974	11,589,346	11,842,417	12,658,535	15,454,312
Recreation and cultural	2,175,564	1,335,362	1,690,424	1,822,130	1,633,829
Community development	1,586,540	2,125,453	1,098,819	1,065,995	791,815
Fair	-	995,116	1,067,215	1,309,611	1,418,233
Other functions	4,258,056	7,539,934	6,221,610	6,650,035	6,583,834
Debt service:					
Principal	895,000	1,071,085	1,116,444	1,289,064	1,920,479
Interest	600,133	581,230	544,479	854,075	581,304
Issuance costs	-	-	69,662	139,792	-
Capital outlay	6,400,349	8,189,363	10,425,090	11,029,567	11,156,420
<b>Total expenditures</b>	<b>67,952,557</b>	<b>81,048,246</b>	<b>84,924,196</b>	<b>87,818,791</b>	<b>103,256,069</b>
Revenues under expenditures	(11,438,799)	(10,250,980)	(4,072,344)	(5,680,685)	(20,302,875)
<b>Other financing sources (uses)</b>					
Issuance of long-term debt	-	-	5,010,000	8,935,000	15,190,000
Payment to refunding bond escrow agent	-	-	(4,920,000)	-	-
Premium on issuance of long-term debt	-	-	-	147,286	61,174
Discount on issuance of long-term debt	-	-	(20,338)	-	-
Transfers in	11,001,852	8,150,845	11,469,347	12,238,395	15,307,436
Transfers out	(10,168,939)	(6,396,191)	(9,360,030)	(10,027,276)	(11,477,456)
Proceeds from sale of capital assets	-	5,635	30,268	18,967	27,869
<b>Total other financing sources (uses)</b>	<b>832,913</b>	<b>1,760,289</b>	<b>2,209,247</b>	<b>11,312,372</b>	<b>19,109,023</b>
<b>Net change in fund balances</b>	<b>\$ (10,605,886)</b>	<b>\$ (8,490,691)</b>	<b>\$ (1,863,097)</b>	<b>\$ 5,631,687</b>	<b>\$ (1,193,852)</b>
Debt service as a percentage of noncapital expenditures	2.43%	2.30%	2.28%	2.60%	2.90%

Source: Jackson County Finance Department

Schedule 4  
Unaudited

	2017	2018	2019	2020	2021
\$	26,277,253	\$ 27,087,232	\$ 33,530,609	\$ 34,430,821	\$ 37,109,083
	607,896	599,918	627,408	721,805	1,116,291
	40,969,848	54,475,737	63,748,593	76,808,445	54,497,850
	12,040,633	13,920,594	14,191,871	14,521,417	18,268,674
	938,047	579,271	619,642	604,335	429,808
	587,809	790,313	926,805	387,748	32,175
	10,768,863	8,320,888	5,560,011	4,667,208	5,795,717
	<u>92,190,349</u>	<u>105,773,953</u>	<u>119,204,939</u>	<u>132,141,779</u>	<u>117,249,598</u>
	4,191,727	3,462,360	4,905,677	5,943,174	5,968,562
	17,827,675	17,775,916	17,611,737	17,937,082	21,428,933
	17,792,184	17,161,661	17,922,077	18,140,517	18,084,238
	31,375,125	42,433,637	55,070,922	68,201,147	30,213,450
	13,798,980	12,909,641	15,970,730	13,157,269	15,525,278
	2,621,599	1,894,131	2,740,401	2,339,286	4,058,019
	685,379	706,193	698,832	673,618	665,001
	1,456,247	1,405,798	1,292,715	132,237	-
	5,960,345	5,110,704	5,406,761	4,363,360	-
	2,775,000	7,171,253	8,615,338	9,761,417	10,161,791
	1,714,378	4,859,143	5,103,311	5,674,907	5,397,329
	63,506	51,320	138,966	-	-
	16,632,443	13,046,907	20,024,966	3,655,676	1,143,391
	<u>116,894,588</u>	<u>127,988,664</u>	<u>155,502,433</u>	<u>149,979,690</u>	<u>112,645,992</u>
	<u>(24,704,239)</u>	<u>(22,214,711)</u>	<u>(36,297,494)</u>	<u>(17,837,911)</u>	<u>4,603,606</u>
	40,725,000	11,095,862	26,521,250	147,083	886,581
	-	-	-	-	-
	1,261,836	325,938	2,481,981	-	-
	-	-	-	-	-
	15,540,157	17,146,462	20,115,166	21,000,601	20,974,273
	(12,222,951)	(17,341,131)	(17,695,649)	(19,064,321)	(20,412,933)
	32,097	54,896	9,518	23,154	74,189
	<u>45,336,139</u>	<u>11,282,027</u>	<u>31,432,266</u>	<u>2,106,517</u>	<u>1,522,110</u>
\$	<u>20,631,900</u>	<u>\$ (10,932,684)</u>	<u>\$ (4,865,228)</u>	<u>\$ (15,731,394)</u>	<u>\$ 6,125,716</u>
	<u>3.84%</u>	<u>15.65%</u>	<u>13.14%</u>	<u>16.58%</u>	<u>16.08%</u>

## COUNTY OF JACKSON, MICHIGAN

### Changes in Fund Balances - General Fund

Last Ten Years

(modified accrual basis of accounting)

	2012	2013	2014	2015	2016
<b>Revenues</b>					
Property taxes	\$ 21,043,608	\$ 20,482,195	\$ 21,411,937	\$ 21,882,537	\$ 21,861,653
Licenses, fees, taxes and permits	156,443	207,230	177,025	176,633	110,735
Intergovernmental	8,287,347	8,539,239	9,119,267	9,845,236	10,493,103
Charges for services	5,564,361	5,542,454	5,479,044	5,634,251	5,577,341
Fines and forfeitures	728,655	751,820	724,427	680,240	632,107
Investment earnings (loss)	617,042	(2,137,379)	2,586,554	804,259	63,411
Rental	-	183,840	191,734	203,379	190,627
Other	710,319	2,240,661	2,124,084	1,897,529	1,825,893
<b>Total revenues</b>	<u>37,107,775</u>	<u>35,810,060</u>	<u>41,814,072</u>	<u>41,124,064</u>	<u>40,754,870</u>
<b>Expenditures</b>					
General government	16,241,246	16,058,391	17,169,311	17,099,912	18,088,676
Public safety	13,386,637	13,533,400	14,485,381	14,563,759	14,973,279
Health and welfare	2,653,476	3,017,394	3,216,354	3,302,188	3,418,765
Other functions	5,663,549	7,526,066	6,203,489	6,618,646	6,559,160
<b>Total expenditures</b>	<u>37,944,908</u>	<u>40,135,251</u>	<u>41,074,535</u>	<u>41,584,505</u>	<u>43,039,880</u>
Revenues over (under) expenditures	<u>(837,133)</u>	<u>(4,325,191)</u>	<u>739,537</u>	<u>(460,441)</u>	<u>(2,285,010)</u>
<b>Other financing sources (uses)</b>					
Transfers in	4,576,289	3,737,376	4,108,649	4,254,545	5,671,618
Transfers out	(4,392,109)	(2,213,052)	(4,427,339)	(5,007,195)	(5,621,154)
<b>Total other financing sources (uses)</b>	<u>184,180</u>	<u>1,524,324</u>	<u>(318,690)</u>	<u>(752,650)</u>	<u>50,464</u>
<b>Net change in fund balance</b>	<u>\$ (652,953)</u>	<u>\$ (2,800,867)</u>	<u>\$ 420,847</u>	<u>\$ (1,213,091)</u>	<u>\$ (2,234,546)</u>

Source: Jackson County Finance Department



Schedule 5  
Unaudited

	2017	2018	2019	2020	2021
\$	22,115,685	\$ 22,838,115	\$ 23,613,011	\$ 24,301,531	\$ 24,941,124
	95,219	66,425	69,173	61,236	284,106
	10,736,570	10,484,282	10,984,795	11,082,249	12,115,915
	5,726,892	5,629,027	5,771,809	5,143,518	5,592,250
	582,324	513,877	535,372	367,888	365,598
	305,663	339,815	472,324	258,715	30,292
	192,207	207,421	212,234	222,701	218,745
	2,228,910	1,500,388	1,340,097	932,962	1,055,953
	<u>41,983,470</u>	<u>41,579,350</u>	<u>42,998,815</u>	<u>42,370,800</u>	<u>44,603,983</u>
	17,634,708	17,662,088	17,510,326	17,834,260	21,360,367
	14,633,635	12,259,662	13,157,804	12,620,929	12,315,601
	3,499,499	3,423,963	3,388,046	622,872	1,050,381
	5,960,345	5,110,704	5,406,761	4,363,360	-
	<u>41,728,187</u>	<u>38,456,417</u>	<u>39,462,937</u>	<u>35,441,421</u>	<u>34,726,349</u>
	<u>255,283</u>	<u>3,122,933</u>	<u>3,535,878</u>	<u>6,929,379</u>	<u>9,877,634</u>
	5,250,032	3,742,381	3,658,198	2,844,869	2,864,135
	<u>(5,572,470)</u>	<u>(7,565,196)</u>	<u>(7,179,032)</u>	<u>(9,750,825)</u>	<u>(10,807,953)</u>
	<u>(322,438)</u>	<u>(3,822,815)</u>	<u>(3,520,834)</u>	<u>(6,905,956)</u>	<u>(7,943,818)</u>
\$	<u>(67,155)</u>	<u>(699,882)</u>	<u>15,044</u>	<u>23,423</u>	<u>\$ 1,933,816</u>

## COUNTY OF JACKSON, MICHIGAN

### Assessed and Estimated Actual Value of Taxable Property

Last Ten Years

(amounts expressed in thousands)

Fiscal Year	Taxable Value by Property Type					
	Real Property				Other	Personal Property
	Residential	Commercial	Industrial	Agricultural		
2012	\$ 2,841,876	\$ 553,113	\$ 205,194	\$ 187,167	\$ 4,125	\$ 385,366
2013	2,844,162	539,221	194,597	188,802	3,718	411,501
2014	2,872,372	537,330	147,001	190,837	3,386	418,119
2015	2,915,486	524,771	149,366	193,463	3,129	530,649
2016	2,947,731	533,023	147,960	193,871	3,333	450,796
2017	3,015,927	543,997	148,052	193,097	2,368	458,389
2018	3,117,251	561,923	152,353	198,949	2,166	455,219
2019	3,247,858	590,887	132,749	202,796	1,041	495,657
2020	3,378,238	612,980	135,886	208,515	-	506,081
2021	3,513,410	623,891	137,522	206,125	-	515,064

Source: County Equalization Department, exclusive of commercial facility tax and prior to any Board of Review action

Schedule 6  
Unaudited

<b>Total</b>	<b>Assessed State Equalized Value</b>	<b>Industrial Facilities Taxable Value</b>	<b>Total Direct Tax Rate</b>
\$ 4,176,841	\$ 4,772,886	\$ 111,961	5.9936
4,182,001	4,754,803	129,410	5.9936
4,249,045	4,843,654	167,171	5.9936
4,316,864	4,985,868	193,803	5.9936
4,276,714	5,144,216	71,794	6.1038
4,361,830	5,327,136	25,827	6.1038
4,487,861	5,466,480	26,556	7.3538
4,670,988	5,802,613	44,803	7.3438
4,841,700	6,229,424	40,832	7.6957
4,996,012	6,529,204	38,828	7.6707

**COUNTY OF JACKSON, MICHIGAN**

**Property Tax Rates - Direct and Overlapping**

Last Ten Years

(rate per \$1,000 of taxable value)

	2012	2013	2014	2015	2016	2017
<b>County direct rates</b>						
Operating	5.1187	5.1187	5.1187	5.1187	5.1187	5.1187
Medical Care Facility	0.1398	0.1398	0.1398	0.1398	0.2500	0.2500
Jail	0.4851	0.4851	0.4851	0.4851	0.4851	0.4851
Senior services	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
LifeWays	-	-	-	-	-	-
Parks	-	-	-	-	-	-
Animal shelter	-	-	-	-	-	-
<b>Total direct rate</b>	<b>5.9936</b>	<b>5.9936</b>	<b>5.9936</b>	<b>5.9936</b>	<b>6.1038</b>	<b>6.1038</b>

**Overlapping rates**

Cities -

Jackson	16.1389	16.0889	16.9789	16.0329	18.0389	18.1889
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Townships (average)	1.9367	1.9445	2.0500	2.0468	2.0734	2.2992
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Villages (average)	11.0929	10.8634	13.0162	12.9995	12.9614	13.2439
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School districts (average)	21.8281	23.0342	23.4993	23.4993	23.2770	23.1699
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Intermediate school district (average)	6.0600	6.0612	6.0612	6.0612	6.3073	6.3006
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Community College:	1.1446	1.1446	1.1446	1.1446	1.1446	1.1446
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District library	1.2593	1.2593	1.2593	1.2593	1.2593	1.7593
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**Operating Tax Rate Limitations**

	2008-2011		2012 - 2015	
	Millage Authorized	Maximum Allowable after Rollback	Millage Authorized	Maximum Allowable after Rollback
Operating	5.9500	5.1187	5.9500	5.1187
Medical Care Facility	0.1500	0.1398	0.1500	0.1398
Jail debt	0.5000	0.4851	0.5000	0.4851
Senior services	0.2500	0.2473	0.2500	0.2500

	2016 - 2017		2018 - 2019		2020	
	Millage Authorized	Maximum Allowable after Rollback	Millage Authorized	Maximum Allowable after Rollback	Millage Authorized	Maximum Allowable after Rollback
Operating	5.9500	5.1187	5.9500	5.1187	5.9500	5.1120
Medical Care Facility	0.2500	0.2500	0.2500	0.2500	0.2500	0.2500
Jail debt	0.5000	0.4851	0.5000	0.4851	0.5000	0.4844
Senior services	0.2500	0.2500	0.2500	0.2500	0.6000	0.6000
LifeWays	-	-	0.5000	0.5000	0.5000	0.4993
Parks	-	-	0.5000	0.5000	0.5000	0.5000
Animal shelter	-	-	0.2500	0.2500	0.2500	0.2500

Source: Jackson County Equalization Department

Schedule 7  
Unaudited

2018	2019	2020	2021
5.1187	5.1120	5.1120	5.0941
0.2500	0.2496	0.2500	0.2491
0.4851	0.4844	0.4844	0.4827
0.2500	0.2496	0.6000	0.6000
0.5000	0.4993	0.4993	0.4975
0.5000	0.4993	0.5000	0.4982
0.2500	0.2496	0.2500	0.2491
<u>7.3538</u>	<u>7.3438</u>	<u>7.6957</u>	<u>7.6707</u>

18.3389	20.0940	20.3940	20.2440
2.4933	2.7775	2.7353	2.7501
10.2941	10.8810	10.3950	9.7749
22.9873	23.2637	23.0720	23.0178
6.3001	6.2959	6.4861	6.4631
1.1446	1.1431	1.1390	1.1351
1.7593	1.7570	1.7508	1.7448

2021	
Millage Authorized	Maximum Allowable after Rollback
5.9500	5.0941
0.2500	0.2491
0.5000	0.4827
0.6000	0.6000
0.5000	0.4975
0.5000	0.4982
0.2500	0.2491

**Principal Property Taxpayers**  
Current Year and Nine Years Ago

Taxpayer	2021			2012		
	Taxable Value	Rank	Percent of Total Taxable Value	Taxable Value	Rank	Percent of Total Taxable Value
Consumers Energy	\$ 329,500,574	1	6.60%	\$ 158,125,837	1	3.79%
Enbridge Energy	59,720,089	2	1.20%			
Michigan Electric Transmission	34,400,048	3	0.69%			
Vista Grande Villa	12,378,526	4	0.25%	11,899,979	8	0.28%
Llyod Ganton	12,076,280	5	0.24%			
Meijer	12,060,018	6	0.24%	13,450,114	6	0.32%
John Ganton	11,264,448	7	0.23%	11,440,979	9	0.27%
MACI	11,262,955	8	0.23%	51,908,263	3	1.24%
Henry Ford Allegiance Health	10,767,414	9	0.22%			
Wal-mart Stores, Inc.	10,110,995	10	0.20%	12,480,985	7	0.30%
DPC Juniper LLC				87,033,000	2	2.08%
Gerdau MAC Steel				29,994,614	4	0.72%
TAC Manufacturing Inc.				16,556,950	5	0.40%
Tenneco/Walker				10,876,477	10	0.26%
	<u>\$ 503,541,347</u>		<u>10.08%</u>	<u>\$ 403,767,198</u>		<u>9.66%</u>

Source: Jackson County Equalization Department

**Property Tax Levies and Collections**  
Last Ten Years

Fiscal Year	Total Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Total Tax Collections to Total Tax Levy
2012	\$ 23,838,450	\$ 22,366,132	93.82%	\$ 1,472,318	\$ 23,838,450	100.00%
2013	24,075,944	22,602,700	93.88%	1,473,244	24,075,944	100.00%
2014	24,486,752	23,097,726	94.33%	1,389,025	24,486,751	100.00%
2015	25,036,427	23,738,308	94.82%	1,298,120	25,036,428	100.00%
2016	25,362,592	24,098,873	95.02%	1,263,720	25,362,593	100.00%
2017	25,868,879	24,567,953	94.97%	1,300,927	25,868,880	100.00%
2018	29,974,335	28,394,731	94.73%	1,579,603	29,974,334	100.00%
2019	31,100,570	29,577,370	95.10%	1,523,199	31,100,569	100.00%
2020	34,564,222	32,230,584	93.25%	1,605,566	33,836,150	97.89%
2021	34,812,191	23,810,212	68.40%	1,496,307	25,306,519	72.69%

Source: Jackson County Treasurer's Office

**State Revenue Sharing Payments**  
Last Ten Years

Fiscal Year Ended	Revenue Sharing Payments
2012	\$ 2,577,416
2013	2,611,765
2014	2,906,904
2015	3,366,891
2016	3,382,698
2017	3,415,941
2018	3,445,116
2019	3,476,589
2020	2,701,206
2021	3,547,671

Source: Jackson County Finance Department



**Ratios of Outstanding Debt by Type**

Last Ten Years

Fiscal Year	Governmental Activities		Business-type Activities		Total Primary Government	% of Personal Income	Per Capita
	General Obligation Bonds	Capital Lease and Direct Borrowings	General Obligation Bonds	Revenue Bonds and Direct Borrowings			
2012	\$ 15,395,000	\$ 137,072	\$ 11,864,481	\$ 905,000	\$ 28,301,553	7.94%	\$ 176.61
2013	14,355,000	105,987	11,309,481	-	25,770,468	7.18%	160.69
2014	13,339,662	74,543	11,425,000	-	24,839,205	4.74%	155.50
2015	21,163,643	45,479	10,225,000	-	31,434,122	5.71%	197.09
2016	34,530,214	-	10,620,432	-	45,150,646	7.77%	284.93
2017	137,948,369	3,225,000	10,041,830	-	151,215,199	24.90%	953.20
2018	142,261,588	3,059,609	9,443,228	-	154,764,425	25.63%	975.57
2019	161,914,409	3,670,521	8,819,626	-	174,404,556	27.57%	1,098.11
2020	152,726,769	2,959,013	8,171,024	-	163,856,806	25.60%	1,031.69
2021	143,347,661	2,778,097	7,502,635	9,898,000	163,526,393	23.22%	1,032.38

Source: Jackson County Finance Department

**Ratios of Net General Bonded Debt Outstanding**  
Last Ten Years

Fiscal Year	General Obligation Bonds	Less: Amounts Restricted to Repaying Principal	Total	% of Personal Income	% of Ad Valorem Taxable Value of Property	Per Capita
2012	\$ 27,259,481	\$ -	\$ 27,259,481	7.65%	0.65%	\$ 170.11
2013	25,664,481	-	25,664,481	7.15%	0.61%	160.03
2014	24,764,662	-	24,764,662	4.73%	0.58%	155.03
2015	32,342,677	-	32,342,677	5.87%	0.75%	202.78
2016	34,530,214	-	34,530,214	5.95%	0.81%	217.91
2017	147,990,199	95,089	147,895,110	24.35%	3.39%	932.27
2018	151,704,816	-	151,704,816	25.12%	3.38%	956.28
2019	170,734,035	-	170,734,035	26.99%	3.66%	1,075.00
2020	160,897,793	9,145,963	151,751,830	23.70%	3.14%	955.48
2021	150,850,296	8,510,491	142,339,805	20.21%	2.85%	898.62

Source: Jackson County Finance Department

**Computation of Direct and Overlapping Debt**  
December 31, 2021

Governmental Unit	Net General Obligation Debt	Estimated Percentage Applicable to County	Estimated Share of Direct and Overlapping Debt
City of Jackson	\$ 42,896,000	100.00%	\$ 42,896,000
Blackman Township	17,130,000	100.00%	17,130,000
Columbia Township	1,512,357	100.00%	1,512,357
Grass Lake Township	50,000	100.00%	50,000
Hanover Township	178,290	100.00%	178,290
Henrietta Township	1,330,000	100.00%	1,330,000
Leoni Township	1,550,000	100.00%	1,550,000
Liberty Township	46,710	100.00%	46,710
Norvell Township	297,697	100.00%	297,697
Rives Township	855,000	100.00%	855,000
Spring Arbor Township	6,325,000	100.00%	6,325,000
Summit Township	20,953,579	100.00%	20,953,579
Brooklyn Village	2,163,165	100.00%	2,163,165
Concord Village	240,000	100.00%	240,000
Grass Lake Village	809,000	100.00%	809,000
Parma Village	1,766,598	100.00%	1,766,598
Springport Village	455,000	100.00%	455,000
Addison School District	10,630,000	0.06%	6,378
Chelsea School District	38,120,943	4.46%	1,700,194
Columbia School District	28,725,000	79.67%	22,885,208
Concord School District	5,300,000	100.00%	5,300,000
East Jackson School District	29,260,244	100.00%	29,260,244
Grass Lake School District	19,223,344	99.33%	19,094,547
Hanover-Horton School District	4,510,000	86.76%	3,912,876
Homer School District	16,363,299	1.31%	214,359
Jackson School District	99,525,000	100.00%	99,525,000
Jonesville School District	17,306,602	0.61%	105,570
Leslie School District	5,882,087	13.82%	812,904
Manchester School District	29,585,951	0.62%	183,433
Marshall School District	37,810,000	1.75%	661,675
Michigan Center School District	8,955,000	100.00%	8,955,000
Napoleon School District	11,950,000	99.95%	11,944,025
Northwest School District	33,030,000	99.76%	32,950,728
Springport School District	8,544,070	67.78%	5,791,171
Stockbridge School District	20,900,000	18.07%	3,776,630
Vandercook Lake School district	3,940,000	100.00%	3,940,000
Western School District	51,547,520	100.00%	51,547,520

continued...

**Computation of Direct and Overlapping Debt**  
December 31, 2021

Governmental Unit	Net General Obligation Debt	Estimated Percentage Applicable to County	Estimated Share of Direct and Overlapping Debt
Ingham Intermediate School district	\$ 835,000	1.26%	\$ 10,521
Jackson Intermediate School District	6,545,000	94.87%	6,209,242
Washtenaw Intermediate School District	42,315,000	0.26%	110,019
Jackson College	34,080,000	100.00%	<u>34,080,000</u>
Subtotal, overlapping debt			441,535,640
County direct debt, governmental activities			<u>146,125,758</u>
<b>Total direct and overlapping debt</b>			<u><u>\$ 587,661,398</u></u>

concluded.

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 the 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: Jackson County Finance Department

**Legal Debt Margin**  
Last Ten Years

**Legal debt margin calculation for 2021**

Assessed value	<u>\$ 6,966,019,041</u>
Debt limit (10% of state equalized value)	\$ 696,601,904
Debt applicable to limit - gross direct bonds	<u>(153,628,393)</u>
<b>Legal debt margin</b>	<u>\$ 542,973,511</u>

Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total Net Debt Applicable to Limit As % of Debt Limit Ratio
2012	\$ 477,288,600	\$ 54,015,443	\$ 423,273,157	11.32%
2013	475,480,300	47,970,215	427,510,085	10.09%
2014	484,365,400	46,521,973	437,843,427	9.60%
2015	498,586,785	49,116,940	449,469,845	9.85%
2016	532,713,624	59,694,848	473,018,776	11.21%
2017	546,648,071	159,385,848	387,262,223	29.16%
2018	580,261,313	160,886,848	419,374,465	27.73%
2019	622,942,435	174,404,556	448,537,879	28.00%
2020	652,920,346	163,856,806	489,063,540	25.10%
2021	696,601,904	153,628,393	542,973,511	22.05%

Source: Jackson County Finance Department

**Demographic and Economic Statistics**  
Last Ten Years

Fiscal Year	Population	Labor Force	Employment	Unemployment	Unemployment Rate	Total Personal Income (000's)	Per Capita Income
2012	160,248	69,851	64,240	5,611	8.0%	\$ 3,563,188	\$ 22,227
2013	160,369	69,678	64,115	5,563	8.0%	3,590,341	22,388
2014	159,741	72,300	68,600	3,700	5.1%	5,237,323	32,786
2015	159,494	73,020	69,836	3,184	4.4%	5,509,407	34,543
2016	158,460	73,700	70,600	3,100	4.2%	5,807,699	36,651
2017	158,640	74,530	71,460	3,070	4.1%	6,073,885	38,287
2018	158,640	73,125	70,525	2,600	3.6%	6,039,314	38,069
2019	158,823	74,307	71,893	2,414	3.2%	6,326,183	39,831
2020	158,823	69,900	66,200	3,700	5.3%	6,401,733	40,387
2021	158,398	72,000	68,700	3,300	4.6%	7,043,944	44,889

Source: Jackson County Finance Department

**Principal Employers**

Current Year and Nine Years Ago

Employer	2021			2012		
	Total Employees	Rank	% of Total County Labor Force	Total Employees	Rank	% of Total County Labor Force
Henry Ford Allegiance Health System	4,100	1	5.97%	3,620	1	5.18%
Consumers Energy	2,400	2	3.49%	2,400	2	3.44%
Michigan Department of Corrections	2,040	3	2.97%	2,040	3	2.92%
Great Lakes Home Health/Hospice	1,118	4	1.63%	1,118	4	1.60%
Michigan Automotive Compressor (MACI)	1,100	5	1.60%	750	8	1.06%
TAC Manufacturing	990	6	1.44%			
Local Government	870	7	1.27%	870	5	1.25%
Jackson Public Schools	782	8	1.14%	782	6	1.12%
Meijer Inc.	755	9	1.10%	755	7	1.08%
Eaton Corporation	700	10	1.02%	598	10	0.86%
Jackson College				650	9	0.93%
	<u>14,855</u>		<u>21.62%</u>	<u>13,583</u>		<u>19.44%</u>

Source: The Enterprise Group, Jackson County.

**Full-Time Equivalent County Government Employees by Function/Program**  
By Function/Program  
Last Ten Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Legislative:										
Board of Commissioners	12.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0
Judicial:										
Circuit court	28.0	28.0	28.0	28.0	28.0	28.0	28.2	28.0	28.0	25.0
District court	49.0	49.5	49.5	49.5	49.5	49.5	46.0	41.0	40.7	39.3
Friend of the court	44.0	44.0	44.0	44.0	44.0	44.0	43.0	44.0	44.0	44.0
General government and elections:										
*County Administration	2.5	2.5	2.5	2.5	2.5	3.5	4.0	4.0	4.0	4.0
Finance	3.6	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5	3.5
Information & Tech Systems	9.0	9.0	9.0	11.0	11.0	11.0	10.0	12.0	12.0	12.0
*Human Resources	4.5	5.8	5.8	5.8	5.8	5.8	5.7	5.5	4.2	4.8
Equalization	7.0	7.0	7.0	7.0	7.0	7.0	8.0	9.0	10.0	10.0
GIS	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	3.0	2.0
Facilities Management	14.8	14.8	14.8	15.8	15.8	15.8	19.0	15.5	16.5	15.5
Clerk	18.8	18.8	18.8	18.8	18.8	18.8	20.2	20.2	20.2	20.0
Register of Deeds	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	4.0	4.0
Treasurer	1.0	0.5	0.5	0.5	0.5	0.5	0.5	0.5	7.0	7.0
MSU Extension	2.0	2.0	1.0	1.0	1.0	1.0	1.2	1.0	1.0	1.0
Drain Commissioner	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Retirement Board	-	-	-	-	-	-	-	1.3	1.3	1.2
Public safety:										
Prosecuting attorney	25.6	25.6	25.6	25.6	25.6	25.6	24.5	25.6	25.2	25.2
Public Defender								6.0	14.0	21.0
Sheriff	58.0	58.0	57.0	58.0	58.0	58.0	53.0	53.0	53.5	50.5
Emergency dispatch	19.0	19.0	19.0	19.0	22.0	22.0	23.0	24.7	24.7	24.7
***Emergency Management								1.0	1.0	1.0
Jail	54.0	54.0	54.0	54.0	53.0	53.0	55.0	55.0	54.0	55.0
Animal control	3.0	3.0	-	-	-	-	-	-	-	-
Youth center	32.3	32.3	32.3	32.3	32.3	32.3	29.0	33.0	33.3	35.3
Health and welfare:										
Environmental Health	8.0	8.2	8.2	8.2	8.2	8.2	9.0	8.2	7.2	7.2
Public Health	43.5	44.0	44.0	45.5	45.5	45.5	46.6	49.4	46.0	44.4
Medical Examiner	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Department On Aging	27.7	27.7	27.7	27.7	27.7	27.7	29.0	29.7	29.9	31.7
Veterans Services	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
**Animal Shelter and Control	3.5	3.5	3.5	3.5	3.5	3.5	5.0	10.5	10.5	11.5
Cultural and recreation:										
Parks & Recreation	6.0	6.0	5.7	5.7	5.7	5.7	9.0	13.0	10.0	10.0
Golf Course	2.8	2.8	2.8	2.8	2.8	2.8	1.8	1.8	1.8	1.8
Fair	1.0	1.0	1.3	1.3	1.3	1.3	1.0	1.3	1.2	1.2
Other:										
Airport	3.7	3.5	3.5	3.5	3.5	3.5	3.7	3.5	3.5	3.5
Transportation	-	75.0	75.0	75.0	79.0	120.0	116.0	120.0	120.0	120.0
Enterprise funds	6.0	6.5	6.5	6.5	6.5	6.5	6.5	6.5	-	-
<b>Total</b>	<b>503.3</b>	<b>577.5</b>	<b>572.5</b>	<b>578.0</b>	<b>584.0</b>	<b>626.0</b>	<b>622.4</b>	<b>648.7</b>	<b>650.2</b>	<b>652.3</b>

Source: Jackson County Finance Department

\* Human Resources was combined with Administrative Services in 2009 and 2010

\*\* Animal Control was combined with Animal Shelter in 2019

\*\*\* Emergency Management was separated from Sheriff Department in 2019



**Operating Indicators by Function/Program**  
Last Ten Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Public safety</b>										
Sheriff:										
Complaints	35,654	36,076	36,480	29,563	32,199	28,520	27,625	28,306	23,967	23,116
Dispatches	152,808	141,157	132,512	129,036	132,981	143,454	139,458	147,281	137,330	144,896
Arrests	2,328	2,305	2,010	2,175	2,277	1,837	1,829	2,041	1,295	1,175
Bookings	8,182	8,309	7,190	7,047	7,364	7,238	7,317	6,608	3,759	3,114
<b>Health</b>										
Public health:										
Immunizations administered	9,247	7,576	5,965	5,609	5,629	4,713	5,669	4,609	2,104	17,601
WIC participants	5,401	5,361	5,445	5,442	5,150	4,903	4,620	4,588	4,411	4,609
Vision/hearing screenings	18,671	18,330	17,741	22,321	17,936	18,325	17,497	17,071	12,898	8,206
<b>Cultural and recreation</b>										
Parks and recreation:										
Special events participation	225,000	225,000	230,000	240,000	229,000	215,000	237,377	216,980	5,000	220,000
Cascades Falls participation	31,425	23,964	26,895	27,307	32,222	35,857	31,108	31,988	11,501	27,089
Rounds of golf	32,248	25,000	22,500	28,000	34,188	35,000	32,650	35,136	39,550	38,281
Camper participation	14,740	2,400	1,635	10,742	11,601	8,590	2,600	2,439	3,733	3,830

Source: Jackson County Finance Department, Sheriff, Health, and Parks and Recreation Departments

**Capital Assets Statistics by Function/Program**  
Last Ten Years

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public safety										
Corrections facility capacities	426	426	426	426	426	426	426	426	426	426
Vehicle:										
Sheriff	35	31	34	35	35	35	38	38	39	44
Animal control	3	-	-	-	-	-	-	2	2	3
Culture and recreation										
Parks:										
County	16	16	16	16	16	16	16	16	16	16
Acreage	900	900	1,086	1,086	1,086	1,086	1,086	1,086	1,086	1,086
Picnic areas	17	17	17	17	17	17	17	17	17	17
Buildings:										
Restaurant/meeting	1	1	1	1	1	1	1	1	1	1
County recreation center	1	1	1	1	1	1	1	1	1	1
Picnic shelter/pavilions	15	15	15	15	15	15	15	15	15	15
Concession	4	4	4	4	4	4	4	4	4	4
Swimming beach areas	12	12	12	12	12	12	12	12	12	12
Golf courses:										
18 hole course	1	1	1	1	1	1	1	1	1	1
Par 3 course	1	1	1	1	1	1	1	1	1	1
Driving range	1	1	1	1	1	1	1	1	1	1
Trails/paths/sidewalks	4	4	4	4	4	4	4	4	4	4
Playgrounds	10	10	10	10	10	10	10	10	10	10
Boat launch	8	8	8	8	8	8	8	8	8	8
Campgrounds	2	2	2	2	2	2	2	2	2	2
Public works										
Miles of streets:										
Paved primary	544	544	544	544	544	544	547	547	547	547
Paved local	786	811	811	811	811	811	792	792	792	792
Gravel	253	229	229	229	229	229	244	244	244	244

Source: Jackson County Finance Department