



Roger A. Bergman
Chairperson

Matthew R. Fenske
Vice-Chairperson

Ottawa County

Board of Commissioners

To All Ottawa County Commissioners:

The Ottawa County Board of Commissioners will meet on **Tuesday, April 27, 2021 at 1:30 PM** for the regular April meeting of the Board at the Ottawa County Fillmore Street Complex in West Olive, Michigan and via Zoom.

The Agenda is as follows:

1. Call to Order by the Chairperson
2. Invocation – Commissioner Fenske
3. Pledge of Allegiance to the Flag
4. Roll Call
5. Presentation of Petitions and Communications
 - A. Medical Director Update, Paul Heidel, MD
 - B. Public Health Update, Lisa Stefanovsky
6. Public Comments
7. Approval of Agenda
8. Actions and Reports
 - A. Consent Resolutions:

From the County Clerk/Register

- I. Board of Commissioners Meeting Minutes
Suggested Motion:
To approve the Minutes of the [April 13, 2021 Board of Commissioners meeting](#).

Francisco C. Garcia Joseph S. Baumann Douglas R. Zylstra Allen Dannenberg Randall J. Meppelink
Kyle J. Terpstra James H. Holtvluwer Philip D. Kuyers Gregory J. DeJong

From Administration

2. [Accounts Payable for March 29 – April 9, 2021](#)

Suggested Motion:

To approve the general claims in the amount of \$3,189,648.57 as presented by the summary report for March 29 - April 9, 2021.

B. Public Hearings: None

C. Action Items:

From the Finance and Administration Committee

1. [FY2021 Budget Adjustments](#)

Suggested Motion:

To approve the FY2021 budget adjustments per the attached schedule.

2. [County of Ottawa Financial Report-Vredeveld Haefner LLC](#)

Suggested Motion:

To receive for information the Comprehensive Annual Financial Report of the County of Ottawa for the Year Ended September 30, 2020.

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

Suggested Motion:

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

4. [Fulton Street HVAC Replacement Project](#)

Suggested Motion:

To approve the lowest responsive bid from Hurst Mechanical in the amount of \$85,316.00 to replace three rooftop units and the building control system.

5. [Facilities Maintenance Personnel Request](#)

Suggested Motion:

To approve a proposal to hire three part-time, non-benefited housekeepers at an annual cost of \$43,641.69.

6. [County Treasurer's Department Personnel Request](#)

Suggested Motion:

To approve the reorganization request from the County Treasurer to remove the 1.0 FTE Unclassified U4 position of Revenue Accounting Supervisor and add a 1.0 FTE Group T-6 Clerk position at a cost savings of \$22,324.82.

7. [Merit Contract for Broadband Data Collection](#)

Suggested Motion:

To approve the contract with Merit Network Inc. To complete Phase I (data collection/analysis) of the County's multi-phase Digital Inclusion Strategy at a cost of \$42,000.

8. [Waiver and Reduction of Food Establishment License Fees](#)

Suggested Motion:

To approve the motion to waive the food license fee for 33 establishments that paid for a food license and have not operated during license year May 1, 2020 – April 30, 2021 in the amount of \$13,611 and to reduce the license fee for all food establishments renewing a license in 2021 in the amount of \$141,611.

D. Appointments: None

E. Discussion Items:

I. [2021 Ottawa County Equalization Report](#)

9. Report of the County Administrator

10. General Information, Comments, and Meetings Attended

11. Public Comments

12. Adjournment



**PROPOSED
PROCEEDINGS OF THE OTTAWA COUNTY
BOARD OF COMMISSIONERS
APRIL SESSION – FIRST DAY**

The Ottawa County Board of Commissioners met on Tuesday, April 13, 2021, at 1:30 p.m. and was called to order by the Chairman.

Commissioner Meppelink pronounced the invocation.

The Clerk/Register led in the Pledge of Allegiance to the Flag of the United States of America.

Present at roll call: Francisco Garcia, Douglas Zylstra (by zoom), Allen Dannenberg, Randall Meppelink (by zoom), Kyle Terpstra, James Holtvluwer (by zoom), Gregory DeJong, Philip Kuyers, Roger Bergman, Matthew Fenske. (10)

Absent: Joseph Baumann. (1)

Presentation of Petitions and Communications

- A. Medical Director Update – Update will be presented at next Board of Commissioners Meeting.
- B. Public Health Update – A COVID-19 update was presented by Lisa Stefanovsky, Health Officer, Dr. Paul Heidel, Medical Director, and Derel Glashower, Senior Epidemiologist.

B/C 21-082 Kyle Terpstra moved in light of the current surge in COVID-19 cases and pursuant to MCL 46.11K, that the County Department of Health present a report to the Commission on the following: a list of....

Chairman Bergman responded motions are not being taken as the agenda is already set. Commissioner Terpstra can refer this motion to Planning and Policy if he would like.

Public Comments

Public comments were made by the following:

- 1. Becky Mulder, 1587 Rebecca Run, Hudsonville
- 2. Sandy Betten, 2805 Judson Rd., Spring Lake

B/C 21-083 Matthew Fenske moved to approve the agenda of today as presented. The motion passed as shown by the following votes: Yeas: Francisco Garcia, Matthew Fenske, Douglas Zylstra, Allen Dannenberg, Kyle Terpstra, Randall Meppelink, James Holtvluwer, Philip Kuyers, Gregory DeJong, Roger Bergman. (10)

B/C 21-084 Matthew Fenske moved to approve the following Consent Resolutions:

1. To approve the Minutes of the March 23, 2021 Board of Commissioners meeting.
2. To approve the general claims in the amount of \$7,122,316.18 as presented by the summary report for March 15 – 26, 2021.
3. To ratify all contracts currently pending on the post-execution ratification list as authorized under Section IV(D)(2) of the Ottawa County Contracting Authorization and Form Policy that was adopted on April 14, 2020.
4. To receive for information the Ottawa County Prosecutor's Office 2020 Annual Report.
5. To receive for information the Ottawa County 58th District Court 2020 Annual Report.
6. To receive for information the Ottawa County 20th Circuit and Probate Courts 2020 Annual Report.

The motion passed as shown by the following votes: Yeas: Allen Dannenberg, Matthew Fenske, Randall Meppelink, Kyle Terpstra, Francisco Garcia, Gregory DeJong, James Holtvluwer, Philip Kuyers, Roger Bergman. (9)

Nays: Douglas Zylstra. (1)

B/C 21-085 Kyle Terpstra moved to approve the low bid and authorize the Board Chairperson and Clerk/Register to sign the contract with Lite Load Service, LLC to repave the parking lot and entrance driveway at the DHHS Building (D Building) at the James Street Campus at a cost of \$173,385. The motion passed as shown by the following votes: Yeas: Douglas Zylstra, Matthew Fenske, Philip Kuyers, Francisco Garcia, Randall Meppelink, Allen Dannenberg, Gregory DeJong, James Holtvluwer, Kyle Terpstra, Roger Bergman. (10)

B/C 21-086 Philip Kuyers moved to approve and authorize the Board Chairperson and Clerk/Register to sign the 2021 Ottawa County Equalized Values and to appoint the Equalization Director to represent Ottawa County at State Equalization hearings. The motion passed as shown by the following votes: Yeas: Philip Kuyers, James Holtvluwer, Francisco Garcia, Allen Dannenberg, Gregory DeJong, Randall Meppelink, Douglas Zylstra, Kyle Terpstra, Matthew Fenske, Roger Bergman. (10)

B/C 21-087 Francisco Garcia moved to place into nomination the name of (*indicates recommendation from the Community Action Agency Advisory Board):

*Angie Eliopoulos

and to select one (1) to fill one (1) Consumer Sector vacancy on the Community Action Agency Advisory Board beginning immediately and ending December 31, 2023.

The motion passed.

Discussion Items

1. Ottawa County Prosecutor's Office 2020 Annual Report – The Ottawa County Prosecutor's Office 2020 Annual Report was presented by Lee Fisher, Prosecuting Attorney.
2. Ottawa County 58th District Court 2020 Annual Report – The Ottawa County 58th District Court 2020 Annual Report was presented by the Honorable Bradley Knoll, Chief Judge, 58th District Court.
3. Ottawa County 20th Circuit and Probate Courts 2020 Annual Report – The Ottawa County 20th Circuit and Probate Courts 2020 Annual Report was presented by the Honorable Jon Van Allsburg, Chief Judge, 20th Circuit Court, and Kevin Bowling, 20th Circuit and Probate Courts Administrator.

The County Administrator's report was presented.

- A. COVID-19 Administrative Rule 28

Several Commissioner commented on meetings attended and future meetings to be held.

The following statement was presented by Chairman Bergman

"Statement of Roger Bergman, Chair
Ottawa County Board of Commissioners
Tuesday, April 13, 2021
Roger A. Bergman, Chairperson
Matthew R. Fenske, Vice-Chairperson

The Asian American community has experienced a disturbing acceleration in anti-Asian violence, racism, and discrimination. Asian Americans have increasingly been targeted in senseless and violent acts of verbal and physical assault and are subjected to discrimination that undermines their value and sense of belonging.

This behavior is racist, demeaning, frightening and unsafe to those who must endure it. On behalf of the Board of Commissioners and Ottawa County government, we abhor this behavior. We stand in unity with our Asian American residents, neighbors and friends and call for an end to these destructive acts. Ottawa County endeavors through its vision of *WHERE YOU BELONG* to be the place where all know that they belong regardless of their racial or other differences.

Roger A. Bergman"

B/C 21-088 Allen Dannenberg moved to adjourn at 3:32 p.m. subject to the call of the Chair. The motion passed.

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

ROGER A. BERGMAN, Chairman
Of the Board of Commissioners

Action Request



Committee: Board of Commissioners

Meeting Date: 04/27/2021

Requesting Department: Fiscal Services

Submitted By: Karen Karasinski

Agenda Item: Accounts Payable for March 29 - April 9, 2021

Suggested Motion:

To approve the general claims in the amount of \$3,189,648.57 as presented by the summary report for March 29 - April 9, 2021.

Summary of Request:

Approve vendor payments in accordance with the Ottawa County Purchasing Policy.

Financial Information:

Total Cost: \$3,189,648.57	General Fund Cost: \$3,189,648.57	Included in Budget:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

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

Action is Related to Strategic Plan:

Goal: Goal 1: To Maintain and Improve the Strong Financial Position of the County.


Objective: Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

Total CHECKS | EFTs | WIRES

 <p>Ottawa County Where You Belong_®</p>	Dates: March 29, 2021 to April 9, 2021
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I hereby certify that to the best of my knowledge the List of Audit Claims, a summary of which is attached, constitutes all claims received and audited for payment. The amount of claims to be approved totals:

\$3,189,648.57

925 INVOICES	3,189,648.57
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**Users, Karen
Karasinski**

Digitally signed by Users, Karen
Karasinski
Date: 2021.04.12 16:55:58
-04'00'

Karen Karasinski
Fiscal Services Director

Date

We hereby certify that the Board of Commissioners has approved the claims on Tuesday, April 20, 2021

Roger Bergman, Chairperson
Board of Commissioners

Justin Roebuck
Clerk/Register of Deeds

Total CHECKS | EFTs | WIRES

 Ottawa County <i>Where You Belong.</i>	Dates: March 29, 2021 to April 9, 2021	
Total of all funds:		\$3,189,648.57
0000	TREASURY FUND	5,500.45
1010	GENERAL FUND	421,356.96
1500	CEMETERY TRUST	0.00
2081	PARKS & RECREATION	68,744.53
2160	FRIEND OF COURT	10,070.46
2180	OTHER GOVERNMENTAL GRANTS	112,891.57
2210	HEALTH	49,357.83
2220	MENTAL HEALTH	681,224.56
2221	MENTAL HEALTH MILLAGE	117,731.69
2225	SUBSTANCE USE DISORDER	56,169.99
2271	SOLID WASTE CLEAN-UP	0.00
2272	LANDFILL TIPPING FEES	15,916.31
2340	FARMLAND PRESERVATION	0.00
2430	BROWNFIELD REDEVELOPMENT	0.00
2444	INFRASTRUCTURE FUND	0.00
2550	HOMESTEAD PROPERTY TAX	0.00
2560	REGISTER OF DEEDS AUTOMATION FUND	94,415.00
2600	PUBLIC DEFENDERS OFFICE	15,873.59
2620	FEDERAL FOREITURE	0.00
2602	WEMET	17,238.59
2630	SHERIFF GRANTS & CONTRACTS	38,461.15
2631	CONCEALED PISTOL LICENSING	0.00
2901	DEPT OF HUMAN SERVICES	288.38
2920	CHILD CARE - PROBATE	36,290.49
2970	DB/DC CONVERSION	0.00

Total CHECKS | EFTs | WIRES



Ottawa County
Where You Belong.

Dates: March 29, 2021

to April 9, 2021

Total of all funds: **\$3,189,648.57**

3010	DEBT SERVICE	0.00
4020	CAPITAL IMPROVEMENTS	97,589.36
4690	BUILDING AUTHORITY CONSTRUCTION PROJECT	2,320.00
5160	DELINQUENT TAXES	35.03
5360	LAND BANK AUTHORITY	0.00
6360	INNOVATION & TECHNOLOGY	24,674.63
6450	DUPLICATING	8,703.00
6550	TELECOMMUNICATIONS	9,040.20
6641	EQUIPMENT POOL	90,031.69
6770	PROTECTED SELF-FUNDED INSURANCE	0.00
6771	EMPLOYEE BENEFITS	32,720.02
6772	PROTECTED SELF-FUNDED UNEMPL INS.	6,722.50
6775	LONG-TERM DISABILITY INSURANCE	9,523.40
6780	OTTAWA CNTY-INSURANCE AUTHORITY	0.00
6810	DB/DC CONVERSION FUND	0.00
7010	TRUST & AGENCY	1,138,983.69
7015	TRUST & AGENCY JUVENILE COURT	1,561.93
7040	IMPREST PAYROLL	15,559.50
7210	LIBRARY PENAL FINE	0.00
7360	OPEB TRUST	0.00
8010	SPECIAL ASSESS. DRAINS	10,652.07
8011	DRAINS-CAPITAL PROJECTS FUND	0.00
8020	DRAINS-REVOLVING	0.00
8510	DRAINS-DEBT SERVICE FUND	0.00
8725	INLAND LAKE IMPROVEMENT	0.00
8800	BROWNFIELD REDEVELOPMENT AUTHORITY	0.00

Action Request



Committee: Board of Commissioners

Meeting Date: 04/27/2021

Requesting Department: Fiscal Services

Submitted By: Karen Karasinski

Agenda Item: 2021 Budget Adjustments

Suggested Motion:

To approve the 2021 budget adjustments per the attached schedule.

Summary of Request:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

Financial Information:

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

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

Action is Related to Strategic Plan:

Goal: Goal 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.

Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

Goal 1, Objective 3: Maintain or improve bond credit ratings.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/20/2021

Finance and Administration Committee

	Fund	Department	Explanation	Revenue	Expense
05-105	General Fund	Emergency Services	Insurance Authority Risk Prevention Grant to purchase mobile electronic application for the Fillmore Complex emergency response plan.		\$ 2,860
	General Fund	Transfers In		\$ 2,860	
06-407	Sheriff Contracts	Sheriff Contracts	Recognize payments from contracts for the purchase of speed trailers	\$ 14,410	\$ 14,410
06-740	SUD	Community Mental Health	New grant from Grand Haven Area Community foundation to fund pathways worker, post-overdose evaluation, and recovery coach.	\$ 50,000	\$ 50,000
06-792	SUD	Community Mental Health	New grant from Grand Haven Area Community foundation to fund pathways worker, post-overdose evaluation, and recovery coach.	\$ 98,500	\$ 98,500
06-946	Governmental Grants	District Court	We received a \$58,000 in a Michigan Drug Court Grant and the adopted budget was for a lower amount. This amendment will increase the budget to the authorized amount.	\$ 13,023	\$ 13,023
06-979	General Fund	Human Resources	Wage Study contract was budgeted in FY20 and not completed. This request will carryover unspent funds to final the project.		\$ 90,750
06-1161	Governmental Grants	CAA	A local grant to provide energy efficient improvement to homes received rebates on several projects. This budget adjustment will allow additional projects with the program income earned.	\$ 9,500	\$ 9,500
06-1350	General Fund	Register of Deeds	Carryover funds received for the Honor Rewards Program (Veteran recognition) that were not spent in FY20.		\$ 9,002
07-180	Capital Project Fund	Pavement Project	Reallocating funds from the Pavement project (bids came in less than expected) to cover a shortfall in the Fulton HVAC project.		\$ (20,000)
		Fulton HVAC project		\$ 20,000	
07-242	Capital Project Fund	Pavement Project	Reallocating Funds from the Pavement project (bids came in less than expected) to cover a shortfall in Jail Epoxy Floors project.		\$ (3,000)
		Jail Epoxy Floors Project		\$ 3,000	
06-987	General Fund	Planning and Performance Improvement	Recognize a portion of a grant from Grand Haven Area Community Foundation (\$25,000) and donations (\$27,500) for Phase 1 of Broadband project (data collection and analysis). The remaining expenses will be paid from the technology reserve.	\$ 52,500	\$ 65,000

Action Request



Committee: Board of Commissioners

Meeting Date: 04/27/2021

Requesting Department: Fiscal Services Department

Submitted By: Karen Karasinski

Agenda Item: County of Ottawa Financial Report - Vredeveld Haefner LLC

Suggested Motion:

To receive for information the Comprehensive Annual Financial Report of the County of Ottawa for the Year Ended September 30, 2020.

Summary of Request:

The Uniform Budget and Accounting Act require that all local units of government complete an annual financial audit. A copy of the audit is submitted to the State of Michigan and on the County website.

Financial Information:

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

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

Action is Related to Strategic Plan:

Goal: Goal 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

Goal 1, Objective 3: Maintain or improve bond credit ratings.

Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/20/2021

Finance and Administration Committee

**COUNTY OF OTTAWA
GRAND HAVEN, MICHIGAN**



**2020 COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED SEPTEMBER 30, 2020
Prepared by Fiscal Services Department**

COUNTY OF OTTAWA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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COUNTY OF OTTAWA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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INTRODUCTORY



Ottawa County

Administrator's Office

March 31, 2021

Members of the Board of Commissioners and citizens of the County of Ottawa:

Local governments are required to complete a set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed certified public accountants. Pursuant to those requirements, we hereby issue the Comprehensive Annual Financial Report for the County of Ottawa, Michigan ("the County") for the fiscal year ended September 30, 2020.

Management of the County has established a comprehensive internal control framework to provide a reasonable basis for this report. Because the cost of internal controls should not outweigh their benefit, the internal control framework of the County is designed to provide reasonable, rather than absolute, assurance the financial statements are free from any material misstatement. Management assumes full responsibility for the completeness and reliability of the information presented in this report and we believe it to be complete and reliable in all material respects.

Vredeveld Haefner LLC, an independent firm of certified public accountants, has audited the financial statements contained in this report and has found them to present fairly, in all material respects, the financial position of the County. Vredeveld Haefner LLC also performed a single audit in conformity with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Information related to this single audit, including the schedule of expenditures of federal awards, schedule of findings and questioned costs, and independent auditor's report, can be found at the end of this report.

GAAP require management to provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. MD&A can be found immediately following the report of the independent auditors.

PROFILE OF THE COUNTY

The County was established in 1837 and encompasses approximately 565 square miles of the southwestern portion of Michigan's Lower Peninsula, including over 30 miles of Lake Michigan shoreline. The six cities, one village, and seventeen townships of the County are home to approximately 290,000 people, making the County the eighth most populous county in the state. Since 2010, the County has been the fastest growing county in the state and has been named Michigan's Healthiest County six times. The County is governed by an 11-member elected Board of Commissioners ("Board") and provides a wide range of services to residents, including law enforcement, administration of justice, community development and enrichment, health and human services, and recreation. Thanks to the sound management by the Board, elected officials, and appointed county administration, the County continues to maintain a healthy financial status, including high credit ratings, low interest rates, and the fifth lowest general property tax rate in the state.

Although considered legally separate entities, the County works closely with its seven component units – Road Commission, Central Dispatch Authority, Public Utilities System, Land Bank Authority, Office of the Water Resources Commissioner, Brownfield Redevelopment Authority, and Economic Development Corporation; as well as its two blended component units – Building Authority and Insurance Authority to provide the citizens of the County additional services.

LOCAL ECONOMY

The Ottawa economy continues to rebound strongly from the Great Recession with growth in manufacturing, commercial and residential investment. Since 2010, residential building permits have increased by 188%. For 2020 the County taxable values increased 5.02%, marking eight continuous years of growth. This growth continues to be limited, however, by state law as both the Headlee Amendment and Proposal A significantly limit inflationary increases.

Sustained economic growth by the County, including Gross Domestic Product and Per Capita Income, has helped attract significant business development and expansion to the area. GDP is at 4.4% and trending up as is Per Capita Income. The unemployment rate for Ottawa County is 3.7% which is the 3rd lowest in the state. This is a large drop from 12.5% during the 2009 recession.

MAJOR INITIATIVES

Although the World Health Organization on January 30, 2020 declared a global health emergency for the COVID-19 virus the County completed a number of initiatives. Some in response to the pandemic and others designed to enhance quality of life for both residents and visitors alike, increase the efficiency and effectiveness of county government, and foster and support a culture of innovation and continuous improvement. These initiatives continue to make the County the location of choice to work, play, and live.

The County negotiated an Integrated Project Delivery (IPD) agreement with Granger Construction and DLZ Architects to design and construct the new Family Justice Center, which is a courthouse that will house Juvenile Court and Friend of the Court in the same building on the Fillmore Street Complex. This newer building method, in which the contractor, architect and key subcontractors work together from day one on the design and construction of the building, will result in a new building that will meet the County's needs for many years at less cost than traditional building-delivery methods. This project could likely represent the first "true" IPD in the State of Michigan.

Ottawa County is undoubtedly a premiere location for outdoor recreation. The County continued to improve and expand its non-motorized recreational trail network. After successfully securing funding from the Meijer Foundation in spring 2020, the 4.2-mile Spoonville Trail project pedaled its way toward the finish line. This brand-new paved pathway safely guides cyclists and walkers over the MDOT M-231 Grand River Bridge crossing, hugs the picturesque Terre Verde golf course, and ends in Nunica where it connects to the North Bank Trail. A cornerstone north-south connector in the County's trail network, Spoonville Trail enhances recreational opportunities for all.

Electronic recording proved a critical element in allowing offices to function at full capacity during the height of the COVID-19 shutdown. Online transactions were a necessity for residents, saving time for customers as well as allowing access at a day and time convenient to them. In Fiscal Year 2020, there were over 10,000 more transactions than in 2019. By saving staff time required for over-the-counter transactions, online services provide an additional cost-avoidance benefit.

The County continued its goal of updating County facilities, including the renovation of the Ottawa County Health Administration and Environmental Health Office with furniture and lighting in an open-space concept. In addition, COVID-19 thrust Facilities into the spotlight by stepping up efforts to ensure all County facilities were cleaned and sanitized on a regular basis. Plexiglass barriers were installed to provide additional protection to employees and, with the considerable assistance from IT, equipment was updated to allow most meetings to be conducted virtually in an effort to control the spread of the coronavirus disease.

PLANNING FOR THE FUTURE

Issues and initiatives that will occupy our organizational capacity over the next year include: creation of a formal Groundwater Board, utilization of self-service kiosk at the Clerk's Office, continued progress on the Justice Center, immigration population impacts, implementation of DEI strategies and 2020 census results and Board of Commissioners Redistricting just to name a few.

The Board meets annually to review the County's strategic plan and tailor it to the goals of the Board, which include maintaining and improving the strong financial position of the County. For the 2021 fiscal year and beyond, the Board identified several objectives to meet these goals, including maintaining and improving current processes and implementing new strategies to retain a balanced budget. These processes and strategies include maintaining the health of the County financing tools and the Insurance Authority, and continuing to develop the Capital Improvement Plan by identifying projects needed in the future and the funding to pay for them. Together, the Board and the County continue to evaluate and adopt

strategies to contain the cost of health benefits and address the outstanding pension and retiree liabilities. With the vision and action of the Board, the County continues to look very positively toward the future.

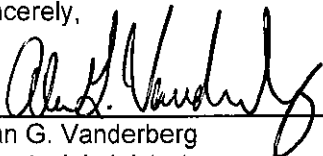
AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for the Excellence in Financial Reporting to the County for its Comprehensive Annual Financial Report (Annual Report) for the fiscal year ended September 30, 2019. In order to be awarded a Certificate of Achievement, the County published an Annual Report whose contents conform to program standards. This Annual Report satisfied both generally accepted accounting principles (GAAP) and applicable legal requirements. A Certificate of Achievement is valid for a period of only one year and the County has received this prestigious award for thirty-four consecutive years. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

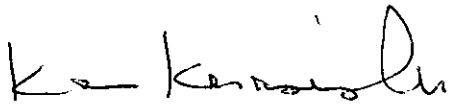
ACKNOWLEDGEMENTS

The preparation of this report could not have been accomplished without the efficient and dedicated services of the Fiscal Services Department. We would like to express our appreciation to all members of the department who assisted and contributed, as well as the Board of Commissioners for their continued leadership and support in planning and conducting the financial operations of the County in a responsible and progressive manner.

Sincerely,



Alan G. Vanderberg
County Administrator



Karen Karasinski, CPA
Fiscal Services Director



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

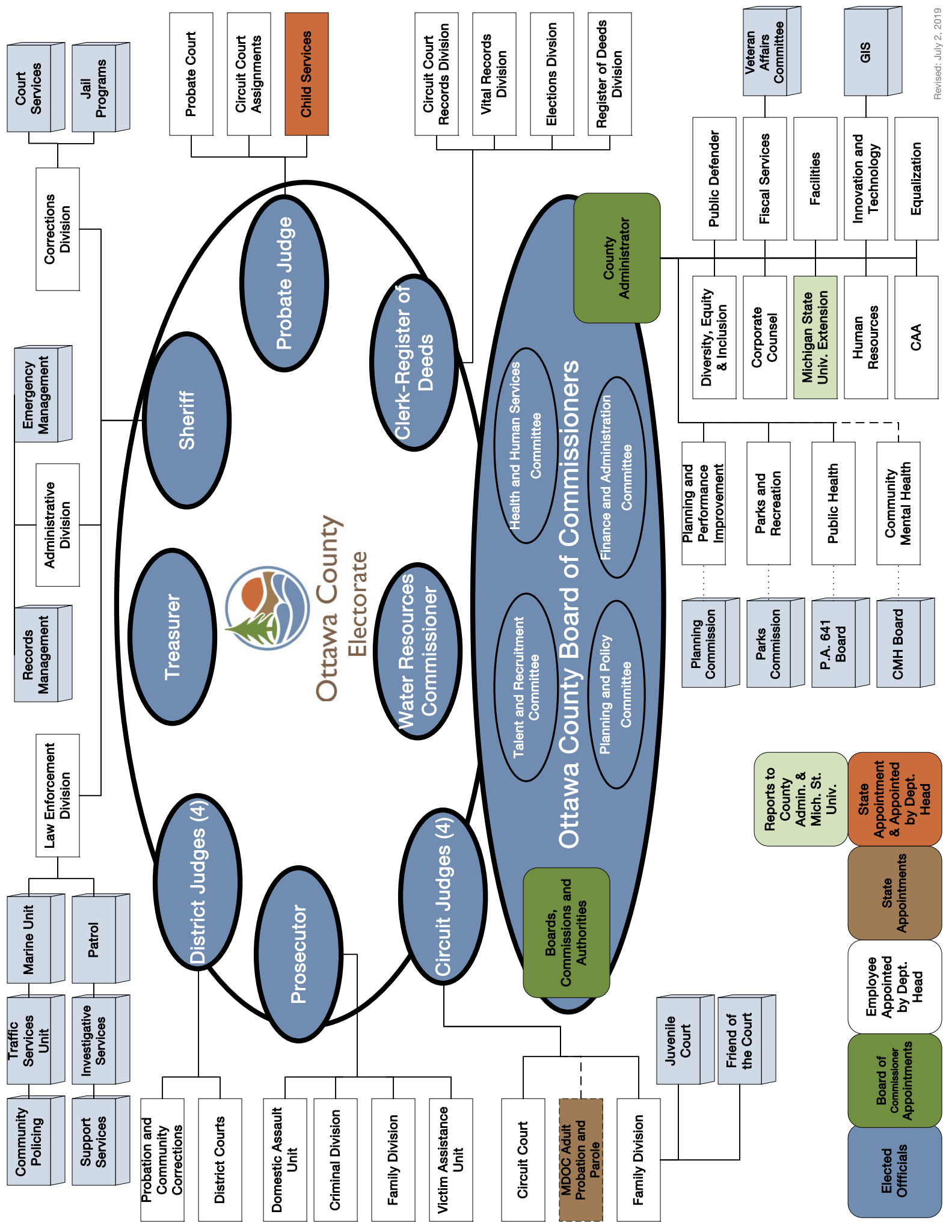
**County of Ottawa
Michigan**

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morill

Executive Director/CEO



COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF OTTAWA
GRAND HAVEN, MICHIGAN

FOR THE YEAR ENDED SEPTEMBER 30, 2020

BOARD OF COMMISSIONERS

2020

ROGER BERGMAN, CHAIRMAN
MATTHEW FENSKE, VICE-CHAIRMAN

JOSEPH BAUMANN
ALLEN DANNENBERG
GREGORY DEJONG
FRANCISCO GARCIA
JAMES HOLTVLUWER

PHILIP KUYERS
RANDALL MEPPELINK
KYLE TERPSTRA
DOUG ZYLSTRA

ADMINISTRATOR
ALAN G. VANDERBERG

FISCAL SERVICES DIRECTOR
KAREN KARASINSKI, CPA

INDEPENDENT AUDITORS' REPORT



Vredeveld Haefner LLC

CPAs and Consultants
10302 20th Avenue
Grand Rapids, MI 49534
Fax (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474
Peter S. Haefner, CPA
(616) 460-9388

INDEPENDENT AUDITORS' REPORT

March 31, 2021

County of Ottawa
Board of County Commissioners
West Olive, Michigan

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan, as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Ottawa County, Michigan, as of September 30, 2020, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 12 and the Required Supplementary Information section be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ottawa's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 31, 2021, on our consideration of the County of Ottawa's control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Ottawa's internal control over financial reporting and compliance.

Ordedoeld Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the County of Ottawa, we offer readers of the County's financial statements this narrative discussion and analysis of the financial activities of the County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages i-v of the introductory section.

FINANCIAL HIGHLIGHTS

- The County's net position, which is the excess of assets and deferred outflows over liabilities and deferred inflows, at the close of the fiscal year was \$180,828,132, of which \$27,322,732 is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors. Total net position increased by \$5,707,949 as a result of operations of the current fiscal year.
- At the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$60,650,310, an increase of \$5,455,814 as a result of operations of the current fiscal year. Of the ending fund balance total, \$40,387,704 (65%) is Nonspendable or subject to the underlying restrictions, commitments, or assignments of the particular general, special revenue, debt service or capital project funds, while \$20,262,606 (33%) is unassigned and available for spending at the County's discretion.
- At the end of the current fiscal year, total fund balance for the General Fund was \$43,015,427, an increase of \$2,551,103 from current operations.
- The County's total bonded debt decreased by \$2,345,000 during the current fiscal year.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as introduction to the County's basic financial statements, which are comprised of three components:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

The report also contains other supplementary information in addition to the basic financial statements.

Government-wide financial statements

Government-wide financial statements are designed to provide readers a broad overview of the County's finances in a manner similar to a private-sector business. These two statements distinguish between the governmental activities of the County, which include legislative, judicial, general government, public safety, public works, health and welfare, community and economic development, and culture and recreation, that are principally supported by taxes and intergovernmental revenues and the business-type activities of the County, which include the administration of the delinquent property tax collection system, that are intended to recover all, or a significant portion, of their costs through user fees and charges.

Included in these statements are the primary government, which includes the County and two blended component units (Ottawa County Building Authority and the Ottawa County, Michigan Insurance Authority) which are legally separate entities but function as departments of the County, as well as seven legally separate entities, known as discretely presented component units, which are:

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

- Ottawa County Road Commission
- Ottawa County Central Dispatch Authority ("OCCDA")
- Ottawa County Public Utilities System ("the System")
- Ottawa County Land Bank Authority
- Ottawa County Office of the Water Resources Commissioner ("WR Commissioner")
- Ottawa County Brownfield Redevelopment Authority ("BRA")
- Ottawa County Economic Development Corporation ("EDC")

The statement of net position presents information of all of the County's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The statement of activities presents information of how the government's net position changed during the current period. All changes in net position are reported as soon as the underlying event causing the change occurs, regardless of the timing of related cash flows, which means some revenues and expenses are reported in this statement for items that will only result in cash flows in future fiscal periods.

Fund financial statements

A fund is a group of related accounts used to track resources separated for a specific activity or purpose. Like other state and local governments, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds

Governmental funds are similar to governmental activities in the government-wide financial statements, but the governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the period. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to the government-wide financial statements which allows for comparison between governmental funds and governmental activities so readers may better understand the long-term impact of the government's near-term financing decisions.

The County has 21 governmental funds, three of them (General, Community Mental Health, and Substance Use Disorder) are considered major funds and are presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances. The other 18 funds are considered nonmajor funds and are combined into a single, aggregated presentation. Information for each of the nonmajor funds is provided in both individual and combined statements later in the report. There are 4 funds that do not meet the requirements of special revenue funds according to GASB Statement No.54 and are consolidated into the General Fund. These funds include Solid Waste Clean-Up, Infrastructure, Stabilization and DB/DC.

The County adopts an annual appropriated budget for its general, special revenue, debt service and capital projects funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets.

Proprietary funds

The County has two types of proprietary funds: enterprise and internal service funds. The County has one enterprise fund for the Delinquent Tax Revolving Fund, which is presented as business-type activities in the government-wide financial statements. The County has eleven internal service funds

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

to account for, and allocate, costs internally. The following activities are accounted for in the internal service funds: innovation technology, duplicating, telecommunications, equipment pool, insurance programs, employee benefits, DB/DC conversion and compensated absences. Because these services predominantly benefit governmental functions, they have been included within governmental activities in the government-wide financial statements.

Fiduciary funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government and because the resources are not available to support the County's programs, they are not reflected in the government-wide financial statements. The accounting used for fiduciary funds is similar to that used for proprietary funds.

Notes to the financial statements

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

Required supplementary information

The required supplementary information includes management's discussion and analysis, major fund budget to actual schedules, and multi-year trend information on the funding progress of the County's defined benefit pension plan and other post-employment benefits.

Supplementary information

In addition to the basic financial statements, accompanying notes, and required supplementary information, this report also contains supplementary combining statements and schedules, statistical information and a single audit section.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Statement of Net Position

Over time, net position may serve as a useful indicator of a government's financial health. For the County of Ottawa, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$180,343,667 at the close of the fiscal year. 15.14% of the County's net position is unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

Net investment in capital assets, which represent 73.45% of total net position, include net book value of land, buildings, and equipment less any outstanding debt used to acquire those assets, and are not available for future spending. Although the County's investment in capital assets is reported net of related debt, the resources needed to repay the debt should be provided from other sources since the assets cannot be readily used to liquidate these liabilities. Net investment in capital assets increased \$3,447,771 resulting from principal payment on debt and the Parks Department purchase of Ottawa Sands property.

In addition to the net investment in capital assets, there are other restrictions on the use of net position, primarily due to legal guidelines. The restricted net position total was \$20,576,223. This represents resources that are subject to external restrictions on how they may be used.

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's net position for the current fiscal year, with a comparison to the previous fiscal year, is as follows:

	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Current and other assets	\$ 145,055,670	\$ 128,118,613	\$ 22,157,240	\$ 20,832,260	\$ 167,212,910	\$ 148,950,873
Capital assets	144,189,719	143,467,179	-	-	144,189,719	143,467,179
Total assets	289,245,389	271,585,792	22,157,240	20,832,260	311,402,629	292,418,052
Deferred outflow s of resources	15,708,992	28,653,616	-	-	15,708,992	28,653,616
Other liabilities	38,411,998	29,701,145	2,897	(6,001)	38,414,895	29,695,144
Long-term liabilities outstanding	104,155,426	111,173,418	-	-	104,155,426	111,173,418
Total liabilities	142,567,424	140,874,563	2,897	(6,001)	142,570,321	140,868,562
Deferred inflow s of resources	4,197,633	5,082,921	-	-	4,197,633	5,082,921
Net position						
Net investment in capital assets	132,456,534	129,008,763	-	-	132,456,534	129,008,763
Restricted	18,435,096	16,262,305	2,141,127	1,924,772	20,576,223	18,187,077
Unrestricted	7,297,694	9,010,856	20,013,216	18,913,489	27,310,910	27,924,345
Total net position	\$ 158,189,324	\$ 154,281,924	\$ 22,154,343	\$ 20,838,261	\$ 180,343,667	\$ 175,120,185

Statement of Activities

Total net position increased \$5,223,484 during 2020.

Specific activity affecting the primary government's net position's increase of \$5,223,484 during the current year, is as follows:

Revenues

Revenues increased \$4,582,858 (2.6%). Total increase is due in large part to the \$3,016,849 increase in property taxes and the \$2,438,786 increase in investment earnings. The increase in property taxes was a result of development and increased value of existing property. The increase in investment earnings is due to income generated by the Ottawa County Insurance Authority's investments.

Expenses

Expenses increased \$8,567,526 (5.0%) with approximately 75% of the increase from General Government (\$2.9m), Health and Welfare (\$2.5m), and Culture and Recreation (\$1m). The increase in General Government is the additional defined benefit contribution in the amount of \$3 million the Board of Commissioner's committed with the .3 mil tax increase. The increase in Health and Welfare is the direct result of increased Medicaid funding to Community Mental Health and Public Health increased cost due related to COVID -19 emergency response. The Recreation and Culture increase is on-going operational increases, increased administrative overhead, and depreciation of assets. The remaining 25% increase in expenses is the result on adding positions in the Sheriff's Office, public safety hazard pay, a full-year of Office of Public Defender operations, and taxes passed through to the Road Commission and Ottawa Dispatch Authority increasing along with corresponding property values.

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

The County's changes in net position for the current fiscal year, with a comparison to the previous fiscal year, is as follows:

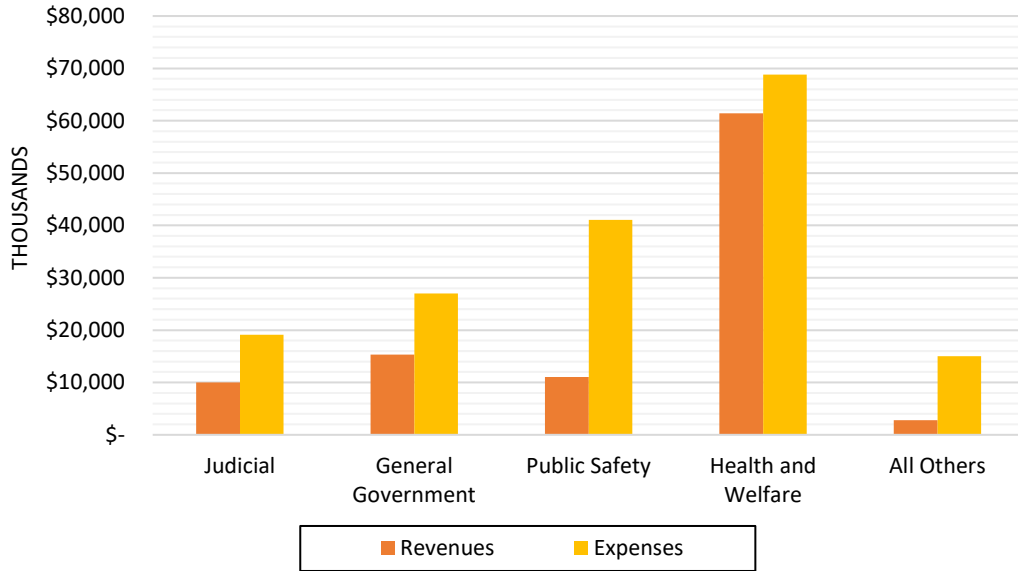
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Revenues						
Program revenues:						
Charges for services	\$ 17,434,370	\$ 27,175,231	\$ 1,162,746	\$ 908,033	\$ 18,597,116	\$ 28,083,264
Operating grants and contributions	82,688,482	73,019,233	-	-	82,688,482	73,019,233
Capital grants and contributions	-	-	-	-	-	-
General revenues:						
Property taxes	66,285,148	63,268,299	-	-	66,285,148	63,268,299
Grants and contributions not Restricted to specific programs	3,754,650	4,803,626	-	-	3,754,650	4,803,626
Investment earnings	5,259,314	3,202,576	1,039,433	657,385	6,298,747	3,859,961
Miscellaneous	8,588	15,490	-	-	8,588	15,490
Total revenues	175,430,552	171,484,455	2,202,179	1,565,418	177,632,731	173,049,873
Expenses						
Legislative	540,006	548,540	-	-	540,006	548,540
Judicial	22,422,730	21,779,336	-	-	22,422,730	21,779,336
General government	19,916,065	17,002,751	-	-	19,916,065	17,002,751
Public safety	42,075,389	41,312,780	-	-	42,075,389	41,312,780
Public works	7,915,476	7,101,848	-	-	7,915,476	7,101,848
Health and welfare	71,429,258	68,887,815	-	-	71,429,258	68,887,815
Community and economic development	1,143,007	1,206,248	-	-	1,143,007	1,206,248
Culture and recreation	5,661,175	4,620,440	-	-	5,661,175	4,620,440
Interest on long-term debt	1,094,794	1,186,589	-	-	1,094,794	1,186,589
Business-type activities			211,347	195,374	211,347	195,374
Total expenses	172,197,900	163,646,347	211,347	195,374	172,409,247	163,841,721
Increase in net position before transfers to other funds	3,232,652	7,838,108	1,990,832	1,370,044	5,223,484	9,208,152
Transfers	674,750	1,668,575	(674,750)	(1,668,575)	-	-
Increase (decrease) in net position	3,907,402	9,506,683	1,316,082	(298,531)	5,223,484	9,208,152
Net position, beginning of year	154,281,922	144,775,241	20,838,261	21,136,792	175,120,183	165,912,033
Net position, end of year	\$ 158,189,324	\$ 154,281,924	\$ 22,154,343	\$ 20,838,261	\$ 180,343,667	\$ 175,120,185

COUNTY OF OTTAWA

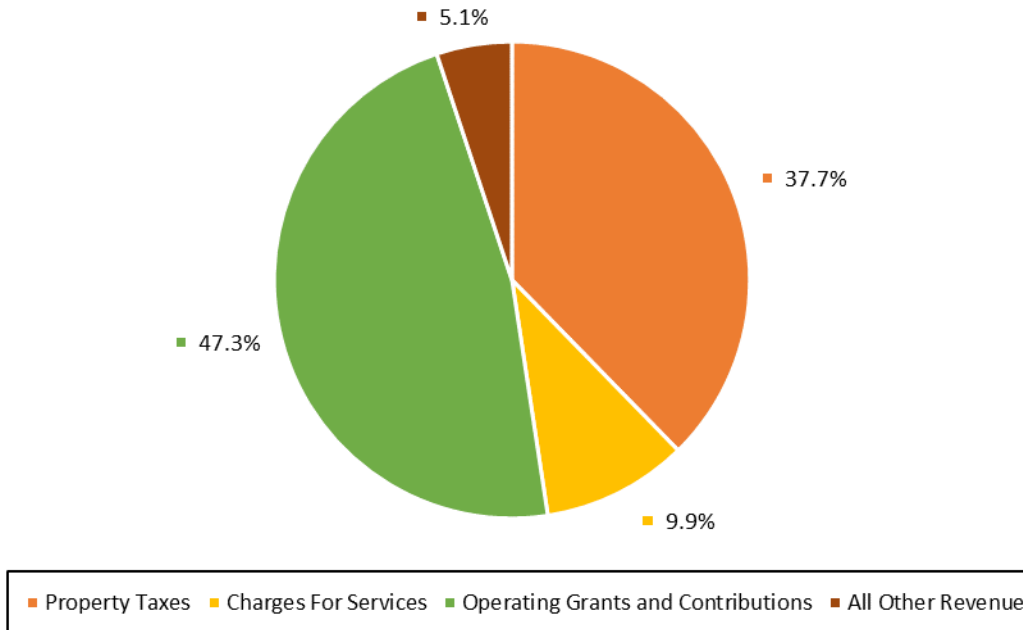
MANAGEMENT'S DISCUSSION AND ANALYSIS

Governmental Activities

Program Revenues and Expenses



Revenues by Source



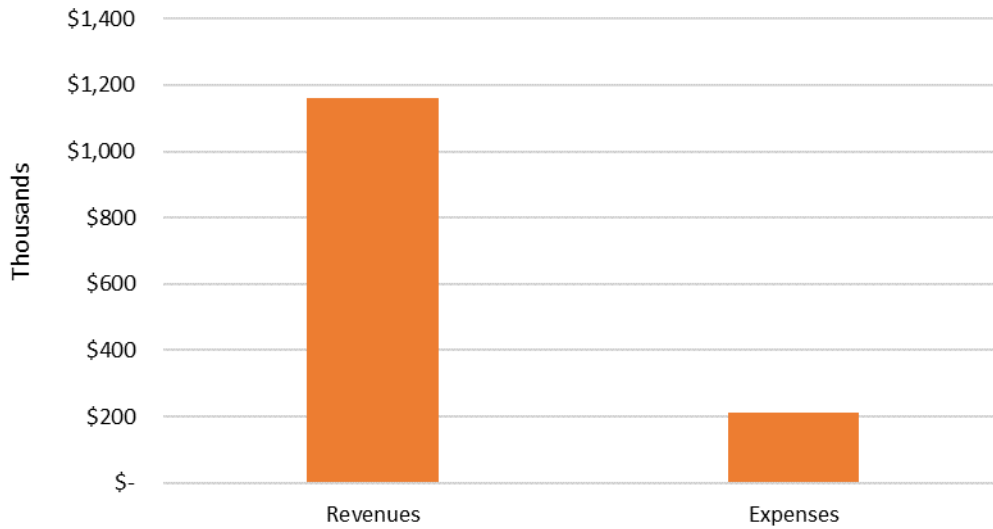
COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

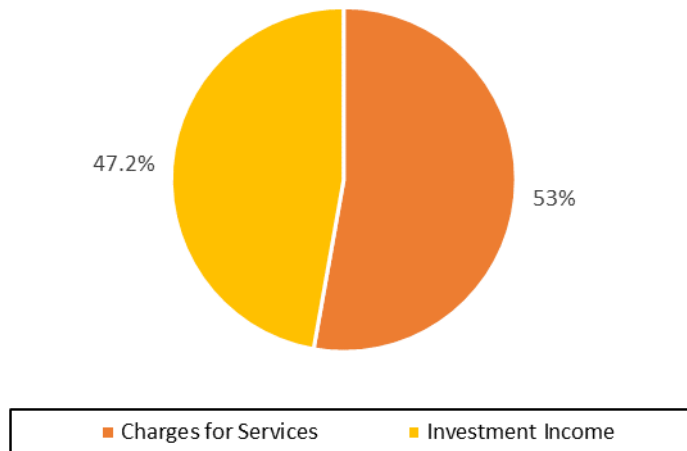
Business-type Activities

Business-type activities increased the County's net position by \$1,316,082 due to the increase in investment earnings and a decrease in transfers. The revenues for these activities are penalties and interest on delinquent taxes, proceeds from tax sales, and investment income. Their penalties and interest on delinquent taxes and proceeds from tax sales (charges for services) increased \$254,713, their investment income increased by \$382,048 and their expenses increased \$15,973. Transfers to other funds decreased by \$993,827.

Program Revenues and Expenses



Revenues by Source



COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

FUND STATEMENT FINANCIAL ANALYSIS

Governmental Funds

Of the \$60,650,310 combined governmental fund balances as of the end of the current fiscal year, \$19,362,350 (32%) is considered non-spendable or restricted because it is either in a non-spendable form (inventory or prepaid expenses), or is unavailable because it is a long-term advance to component units and other funds or due to legal restrictions. Those amounts are \$927,254 and \$18,435,096, respectively. The remaining \$41,287,960 (67%) is considered spendable fund balance, of which \$14,597,405 has been committed by the Board for specific purposes, \$6,427,949 has been assigned by the County Administrator for specific purposes, and \$20,262,606 is unassigned fund balance and is available for spending at the County's discretion. Unassigned fund balance represents 24.3% percent of total General Fund expenditures and transfers out, which may be a useful measurement of the General Fund's liquidity. The County's fund balance is still higher than the normal 10-15% range.

The General Fund is the chief operating fund of the County and at September 30, 2020 had a total fund balance of \$43,015,427. In accordance with GASB 54, the County consolidates 4 sub-funds with the General Fund. The sub-funds represent resources designated for specific purposes and, during the year, added to reserves in the amount of \$237,897. The sub-funds additions to reserves combined with the increase of \$2,313,206 from on-going operations resulted in the net increase of \$2,551,103 from the previous year.

The Community Mental Health Fund (2220) had an increase to fund balance of \$391,535. There was an increase in the Substance Use Disorder Fund (2225) fund balance of \$90,811 from the prior fiscal year due to transfers from other funds.

General Fund Budgetary Highlights

The original revenue and expenditure budgets (including transfers in/out) for the General Fund (1010) were \$81,348,242 and \$82,727,078, respectively. The amended revenue budget was \$82,560,930, and the amended expenditure budget was \$85,321,950.

The revenue budget (including transfers in) increased overall by \$1,212,688, spread throughout the County in various departments with no area having a material increase. Revenues and transfers in as a whole were \$412,950 under budget.

The budget for General Fund expenditures (including transfers out) increased \$2,594,872 in total. Expenditures and transfers out as a whole were \$5,413,632 under budget. Which is normal, departments usually underspend by approximately 3% each year.

Capital Asset and Debt Administration

Capital Assets

The County's investment in capital assets net of accumulated depreciation was \$144,189,719 as of September 30, 2020. This investment in capital assets includes land and land improvements, buildings and improvements, and equipment. The County's total investment in capital assets for the current year remained essentially steady as additions approximated depreciation.

Major capital asset events during the current fiscal year included the following:

- Approximately \$1,251,000 was spent on the Bend Area Expansion and Easement.
- Approximately \$1,000,000 was spent on various acquisitions such as a Mobile Dental Van, remodel of the James St ding C, completion of the EHR software, Courtroom Tools software and fitness equipment.

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

Capital Assets (net of depreciation)

Additional information on the County's capital assets can be found in Note 5 of this report.

	2020	2019
Land	\$ 63,616,047	\$ 62,364,481
Construction in progress	2,598,505	2,206,348
Land improvements	15,011,114	14,940,189
Buildings and improvements	53,547,883	55,555,554
Equipment	9,416,170	8,400,607
Total	<u>\$ 144,189,719</u>	<u>\$ 143,467,179</u>

Long-term Debt

At the end of the current fiscal year, the County had total general obligation bonds backed by the full faith and credit of the County outstanding of \$33,940,000, which decreased by \$2,345,000 from the prior year due to a payment made and issuance of the marine bond in the 2020 fiscal year.

General Obligation Bonds Outstanding

Additional information on debt can be found in Note 8 of this report.

	2020	2019
General obligation bonds	\$ 23,575,000	\$ 24,700,000
General obligation bonds - Refunding	7,425,000	8,280,000
Private Placements	2,940,000	3,305,000
Total	<u>\$ 33,940,000</u>	<u>\$ 36,285,000</u>

The County has a "AAA" rating from Fitch for general obligation limited tax bonds, as well as a "AAA" rating from Moody's and a "AA" rating from Standard and Poor's for general obligation unlimited and limited tax bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10% of its total assessed valuation. As of September 30, 2020, the debt limitation for the County is \$1,616,370,488, which is significantly in excess of the County's outstanding general obligation debt.

Additional information on the County's long-term debt can be found on Note 8 in the notes to the financial statements section of this report.

ECONOMIC FACTORS AND THEIR IMPACT ON FUTURE BUDGETS

The following factors were considered in preparing the County's budget for the 2021 fiscal year:

- Property values have increased an average of 3.73% over the last 8 years. In 2020 it increased to 5.02%, its 8th consecutive year of increases. The changes in taxable value over the last five years are as follows:

2016	2017	2018	2019	2020
1.37%	3.73%	4.08%	5.42%	5.02%

- In November 2018, Ottawa County residents authorized a fixed allocation and reset the maximum County Operating Millage to 4.4400. The Headlee Rollback for 2020 reduced the maximum allowable

COUNTY OF OTTAWA

MANAGEMENT'S DISCUSSION AND ANALYSIS

millage to 4.3814. The FY2021 budget is based on the same millage rate, .3 mill still committed to pay down the unfunded liability from the closed defined benefit plan.

- The unemployment rate for the County was 3.7% in December 2020, which is the 3rd lowest in the state. Industry initiatives discussed in the transmittal letter have continued to improve the employment outlook for the County.
- The County continues to see sustained population growth, as it has the last five years.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the County's finances for all those who are interested. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to:

Fiscal Services Director
12220 Fillmore Street, Room 331
West Olive, Michigan 49460

BASIC FINANCIAL STATEMENTS

COUNTY OF OTTAWA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Current assets				
Cash and pooled investments (Note 3)	\$ 75,752,436	\$ 18,740,385	\$ 94,492,821	\$ 63,918,741
Investments	48,617,544	-	48,617,544	-
Receivables (net of allowance for estimated uncollectibles)				
Taxes	5,033,786	2,879,746	7,913,532	3,401,323
Accrued interest and penalties on delinquent taxes	-	514,354	514,354	-
Accounts	1,209,441	22,755	1,232,196	3,007,004
Accrued interest on investments	300,540	-	300,540	-
Advances to component units (Note 6)	325,000	-	325,000	-
Due from other governments	11,988,043	-	11,988,043	4,002,554
Inventory of supplies	357,261	-	357,261	1,461,783
Prepaid items	1,177,605	-	1,177,605	454,070
Total current assets	<u>144,761,656</u>	<u>22,157,240</u>	<u>166,918,896</u>	<u>76,245,475</u>
Noncurrent assets				
Net other post-employment benefits asset (Note 12)	294,014	-	294,014	-
Due from other governments	-	-	-	102,265,746
Notes Receivable	-	-	-	102,537
Capital assets not being depreciated (Note 5)	66,214,552	-	66,214,552	11,638,187
Capital assets being depreciated, net (Note 5)	<u>77,975,167</u>	<u>-</u>	<u>77,975,167</u>	<u>306,814,225</u>
Total noncurrent assets	<u>144,483,733</u>	<u>-</u>	<u>144,483,733</u>	<u>420,820,695</u>
Total assets	<u>289,245,389</u>	<u>22,157,240</u>	<u>311,402,629</u>	<u>497,066,170</u>
Deferred outflows of resources				
Unamortized deferred bond refunding costs	252,759	-	252,759	2,651,794
Pension Plan/OPEB (Note 10 & 12)	<u>15,456,233</u>	<u>-</u>	<u>15,456,233</u>	<u>4,345,120</u>
Total deferred outflows of resources	<u>15,708,992</u>	<u>-</u>	<u>15,708,992</u>	<u>6,996,914</u>
Liabilities				
Current liabilities				
Accounts payable	25,776,404	2,897	25,779,301	10,548,206
Interest payable	492,497	-	492,497	945,429
Due to component units	-	-	-	5,097
Due to other governments	2,986,558	-	2,986,558	-
Notes payable	-	-	-	175,000
Current portion of long-term debt (Note 8)	9,039,614	-	9,039,614	8,145,562
Advances from primary government (Note 6)	-	-	-	325,000
Advances from other governments	-	-	-	1,114,360
Unearned revenue	<u>116,925</u>	<u>-</u>	<u>116,925</u>	<u>1,883,493</u>
Total current liabilities	<u>38,411,998</u>	<u>2,897</u>	<u>38,414,895</u>	<u>23,142,147</u>
Noncurrent liabilities				
Noncurrent portion of long-term obligations (Note 8)	34,602,515	-	34,602,515	123,280,475
Net OPEB liability (Note 12)	-	-	-	2,413,368
Net pension liability (Note 10)	<u>69,552,911</u>	<u>-</u>	<u>69,552,911</u>	<u>24,690,830</u>
Total noncurrent liabilities	<u>104,155,426</u>	<u>-</u>	<u>104,155,426</u>	<u>150,384,673</u>
Total liabilities	<u>142,567,424</u>	<u>2,897</u>	<u>142,570,321</u>	<u>173,526,820</u>
Deferred inflows of resources				
Pension Plan/OPEB (Note 10 & 12)	<u>4,197,633</u>	<u>-</u>	<u>4,197,633</u>	<u>1,057,328</u>
Net position (Note 1)				
Net investment in capital assets	132,456,534	-	132,456,534	301,625,499
Restricted for				
Capital projects	5,054,818	-	5,054,818	16,489,366
Debt Service	3,340	-	3,340	1,912,460
Donations	739,621	-	739,621	-
Grants	1,949,631	-	1,949,631	-
Infrastructure maintenance	-	-	-	1,211,296
State of Michigan public act restrictions	10,687,686	2,141,127	12,828,813	-
Unrestricted	<u>7,297,694</u>	<u>20,013,216</u>	<u>27,310,910</u>	<u>8,240,315</u>
Total net position	<u>\$ 158,189,324</u>	<u>\$ 22,154,343</u>	<u>\$ 180,343,667</u>	<u>\$ 329,478,936</u>

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

COUNTY OF OTTAWA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues			Net (Expense) Revenue
			Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government						
Governmental activities						
Legislative	\$ 538,174	\$ 1,832	\$ -	\$ 15	\$ -	\$ (539,991)
Judicial	19,139,513	3,283,217	3,432,492	6,580,439	-	(12,409,799)
General government	27,001,307	(7,085,242)	7,959,944	7,386,271	-	(4,569,850)
Public safety	41,156,481	918,908	1,465,517	9,590,563	-	(31,019,309)
Public works	7,887,234	28,242	491,618	253,767	-	(7,170,091)
Health and welfare	68,758,670	2,670,588	3,149,222	57,781,432	-	(10,498,604)
Community and economic development	1,140,853	2,154	115,868	425,231	-	(601,908)
Culture and recreation	5,480,874	180,301	819,709	670,764	-	(4,170,702)
Interest on long-term debt	1,094,794	-	-	-	-	(1,094,794)
Total governmental activities	172,197,900	-	17,434,370	82,688,482	-	(72,075,048)
Business-type activities						
Delinquent tax collection	211,347	-	1,162,746	-	-	951,399
Total primary government	\$ 172,409,247	\$ -	\$ 18,597,116	\$ 82,688,482	\$ -	\$ (71,123,649)
Component units	\$ 64,717,975	\$ -	\$ 35,908,024	\$ 36,188,402	\$ 15,633,379	\$ 23,011,830

(Continued)

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

COUNTY OF OTTAWA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Primary Government</u>			<u>Component Units</u>
	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>	
Changes in net position				
Net (expense) revenue	\$ (72,075,048)	\$ 951,399	\$ (71,123,649)	\$ 23,011,830
General revenues				
Property taxes, levied for general purposes	47,444,007	-	47,444,007	37,539
Property taxes, levied for park development	3,974,722	-	3,974,722	-
Property taxes, levied for E-911 Central Dispatch	5,281,474	-	5,281,474	-
Property taxes, levied for Road Commission and Cities	5,995,741	-	5,995,741	-
Property taxes, levied for CMH Millage Fund	3,589,204	-	3,589,204	-
Grants and contributions not restricted to specific programs	3,754,650	-	3,754,650	2,027
Investment earnings	5,259,314	1,039,433	6,298,747	773,919
Gain from disposal of capital assets	-	-	-	84,003
Miscellaneous	8,588	-	8,588	26,004
Transfers - internal activities	674,750	(674,750)	-	-
Total general revenues and transfers	<u>75,982,450</u>	<u>364,683</u>	<u>76,347,133</u>	<u>923,492</u>
Change in net position	3,907,402	1,316,082	5,223,484	23,935,322
Net position, beginning of year	<u>154,281,922</u>	<u>20,838,261</u>	<u>175,120,183</u>	<u>305,543,614</u>
Net position, end of year	<u>\$ 158,189,324</u>	<u>\$ 22,154,343</u>	<u>\$ 180,343,667</u>	<u>\$ 329,478,936</u>

(Concluded)

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

COUNTY OF OTTAWA

**GOVERNMENTAL FUNDS
BALANCE SHEET**

SEPTEMBER 30, 2020

(with comparative totals for year ended September 30, 2019)

					Total	
					Governmental Funds	
	General	Community Mental Health	Substance Use Disorder	Nonmajor Governmental Funds	2020	2019
Assets						
Cash and pooled investments	\$ 37,652,619	\$ 3,895,215	\$ 174,428	\$ 15,684,626	\$ 57,406,888	\$ 46,736,754
Investments	-	-	-	-	-	-
Receivables (net of allowance for estimated uncollectibles)						
Taxes	5,030,466	-	-	3,320	5,033,786	6,529,332
Accounts	576,385	113,804	2,168	441,771	1,134,128	1,401,374
Accrued interest on investments	223,659	-	-	-	223,659	217,681
Due from other funds	63,476	-	-	43,433	106,909	16,793
Due from component unit	-	-	-	-	-	-
Due from other governmental units	2,836,300	3,502,176	641,363	5,008,204	11,988,043	10,736,335
Interfund receivable	1,564,898	-	-	-	1,564,898	2,282,174
Advances to other funds	-	-	-	-	-	-
Advances to component units	325,000	-	-	-	325,000	325,000
Inventory of supplies	81,191	3,985	-	254,647	339,823	224,931
Prepaid expenditures	124,810	1,259	-	136,362	262,431	415,693
Total assets	48,478,804	7,516,439	817,959	21,572,363	78,385,565	68,886,067
Deferred outflows of resources						
Aggregate deferred outflows	-	-	-	-	-	-
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	2,427,007	4,637,790	290,052	2,659,152	10,014,001	6,395,219
Due to other governmental units	312,776	1,817,505	426,796	429,480	2,986,557	832,422
Due to other funds	-	-	-	-	-	-
Due to component units	-	-	-	-	-	-
Interfund payable	-	-	-	1,564,898	1,564,898	2,282,174
Advances from other governmental units	-	-	-	-	-	478,406
Unearned revenue	672	26,072	-	90,181	116,925	248,055
Advances from other funds	-	-	-	-	-	-
Total liabilities	2,740,455	6,481,367	716,848	4,743,711	14,682,381	10,236,276
Deferred inflows of resources						
Aggregate deferred inflows (Note 4)	2,722,922	-	-	329,952	3,052,874	3,455,296
Fund balances (Note 1)						
Nonspendable	531,001	5,244	-	391,009	927,254	965,624
Restricted	10,440,334	1,029,828	101,111	6,863,823	18,435,096	16,262,304
Committed	10,436,540	-	-	4,160,865	14,597,405	13,862,231
Assigned	1,344,946	-	-	5,083,003	6,427,949	6,014,668
Unassigned	20,262,606	-	-	-	20,262,606	18,089,668
Total fund balances	43,015,427	1,035,072	101,111	16,498,700	60,650,310	55,194,495
Total liabilities, deferred inflows of resources and fund balances	\$ 48,478,804	\$ 7,516,439	\$ 817,959	\$ 21,572,363	\$ 78,385,565	\$ 68,886,067

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

COUNTY OF OTTAWA

RECONCILIATION OF FUND BALANCE ON THE BALANCE SHEET FOR GOVERNMENTAL FUNDS TO NET POSITION OF GOVERNMENTAL ACTIVITIES ON THE STATEMENT OF NET POSITION

SEPTEMBER 30, 2020

Total Fund Balances - Governmental Funds	\$ 60,650,310
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.

Capital assets not being depreciated - land	66,214,552
Capital assets being depreciated, net of accumulated depreciation	71,986,091

Certain assets are not current financial resources and are not reported in the funds.

Net other post-employment benefits asset	294,014
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Internal service funds are used by management to charge the costs of centralized services, to individual funds. The assets and liabilities of the internal service funds are included in the governmental activities.

Total net position of internal service funds	54,351,758
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Certain deferred inflows reported in the funds are not available but are recognized in the governmental activities.

Unavailable deferred inflows	3,052,874
------------------------------	-----------

Certain liabilities are not due and payable in the current period and therefore are not reported in the funds.

Bonds and notes payable	(33,998,640)
Landfill reclamation liability	(5,006,640)
Accrued interest payable	(492,499)
Unamortized bond premium	(820,944)
Unamortized deferred bond refunding loss	252,759
Deferred Inflows OPEB	(4,197,633)
Net pension liability	(69,552,911)
Deferred outflows for pension and OPEB plans	<u>15,456,233</u>

Net Position of Governmental Activities	<u>\$ 158,189,324</u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF OTTAWA
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	General	Community	Substance	Nonmajor	Total	
		Mental Health	Use Disorder	Governmental Funds	Governmental Funds 2020	Governmental Funds 2019
Revenues						
Taxes	\$ 58,748,440	\$ -	\$ -	\$ 7,566,393	\$ 66,314,833	\$ 63,113,428
Intergovernmental revenues	12,743,351	40,628,166	2,874,370	28,862,902	85,108,789	83,278,104
Charges for services	9,049,636	22,619	-	2,589,561	11,661,816	12,842,469
Fines and forfeits	67,424	-	-	-	67,424	72,221
Investment earnings	463,659	26,804	9,079	138,892	638,434	918,589
Licenses and permits	351,876	-	-	1,039,192	1,391,068	1,505,930
Rental income	1,879,255	-	-	381,916	2,261,171	2,452,477
Other	889,621	90,200	-	2,639,563	3,619,384	5,017,388
Total revenues	84,193,262	40,767,789	2,883,449	43,218,419	171,062,919	169,200,606
Expenditures						
Current operations						
Legislative	530,045	-	-	-	530,045	535,661
Judicial	12,860,678	-	-	5,778,193	18,638,871	18,388,867
General government	17,308,716	-	-	3,354,860	20,663,576	17,096,023
Public safety	30,888,550	-	-	9,102,449	39,990,999	38,946,121
Public works	6,537,479	-	-	714,013	7,251,492	6,859,887
Health and welfare	951,046	40,852,754	2,857,011	24,714,915	69,375,726	66,726,481
Community and economic development	1,098,729	-	-	419,846	1,518,575	1,168,020
Culture and recreation	-	-	-	4,192,325	4,192,325	3,794,805
Other governmental functions	142,644	-	-	-	142,644	128,249
Debt service	-	-	-	4,375,555	4,375,555	4,134,327
Capital projects	-	-	-	5,122,535	5,122,535	12,977,303
Total expenditures	70,317,887	40,852,754	2,857,011	57,774,691	171,802,343	170,755,744
Revenues over (under) expenditures	13,875,375	(84,965)	26,438	(14,556,272)	(739,424)	(1,555,138)
Other financing sources (uses)						
Transfers from other funds	1,650,297	476,500	64,373	16,881,951	19,073,121	20,373,632
Transfers to other funds	(13,048,113)	-	-	(703,313)	(13,751,426)	(15,453,232)
Capital leases	73,544	-	-	-	73,544	-
Issuance of bonds	-	-	-	800,000	800,000	-
Total other financing sources (uses)	(11,324,272)	476,500	64,373	16,978,638	6,195,239	4,920,400
Net change in fund balances	2,551,103	391,535	90,811	2,422,366	5,455,815	3,365,262
Fund balances, beginning of year	40,464,324	643,537	10,300	14,076,334	55,194,495	51,829,233
Fund balances, end of year	\$ 43,015,427	\$ 1,035,072	\$ 101,111	\$ 16,498,700	\$ 60,650,310	\$ 55,194,495

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

COUNTY OF OTTAWA

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Net Change in Fund Balances - Governmental Funds	\$ 5,455,815
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Amounts reported for governmental activities in the statement of net position are different because:

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

Capital outlay	5,689,419
Depreciation expense	(5,680,455)
Net book value of disposed assets	(85,056)

Certain receivables are long-term in nature and are collectable over several years. However only the current year's receipts are reflected as revenues in the fund statements.

Change in unavailable revenues	(402,422)
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Bond or note proceeds provide current financial resources to governmental funds in the period issued, but issuing debt increases long-term liabilities in the statement of net position. Repayment of bond or note principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal payments on debt	3,159,904
Issuance of Debt	(873,544)

Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Change in landfill reclamation liability	(515,097)
Change in accrued interest payable	36,876
Amortization of bond premium	135,482
Amortization of deferred bond refunding costs	(36,603)
Change in net pension liability	4,251,581
Change in deferred outflow for pension plan	(12,930,330)
Change in deferred inflow for pension plan	728,363
Change in OPEB liability	(152,683)
Change in OPEB deferred outflow	22,309
Change in OPEB deferred inflow	156,925

Internal service funds are used by management to charge the costs of certain services to individual funds. The net revenue (expense) of the internal service funds is reported with governmental activities.

Change in net position of internal service funds	<u>4,946,918</u>
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Change in Net Position of Governmental Activities	<u>\$ 3,907,402</u>
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The accompanying notes are an integral part of these financial statements.

COUNTY OF OTTAWA
PROPRIETARY FUNDS
STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Business-type Activities Enterprise Fund	Governmental Activities
	Delinquent Tax Revolving Fund	Internal Service Funds
Assets		
Current assets		
Cash and pooled investments	\$ 18,740,385	\$ 18,345,548
Investments	-	48,617,544
Receivables		
Delinquent taxes receivable	2,879,746	-
Accrued interest and penalties on delinquent taxes	514,354	-
Accounts	22,755	75,313
Accrued interest on investments	-	76,881
Due from other funds	-	3,757,814
Inventory of supplies	-	17,438
Prepaid expenses	-	915,174
Total current assets	22,157,240	71,805,712
Noncurrent assets		
Capital assets		
Office furniture and equipment	-	10,077,618
Copy machines	-	339,026
Telephone equipment	-	1,847,684
Vehicles	-	6,516,412
Less accumulated depreciation	-	(12,791,664)
Net capital assets	-	5,989,076
Total assets	22,157,240	77,794,788
Liabilities		
Current liabilities		
Accounts payable	2,897	15,762,403
Current Portion of long-term debt	-	3,815,905
Due to other funds	-	3,864,722
Total liabilities	2,897	23,443,030
Net position		
Invested in capital assets	-	5,989,076
Restricted for managed care risk exposure	-	-
Restricted for land foreclosure	2,141,127	-
Unrestricted	20,013,216	48,362,682
Total net position	\$ 22,154,343	\$ 54,351,758

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

COUNTY OF OTTAWA

PROPRIETARY FUNDS STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Business-type Activities Enterprise Fund	Governmental Activities
	Delinquent Tax Revolving Fund	Internal Service Funds
Operating revenues		
Charges for services	\$ 111,051	\$ 38,673,666
Penalties and interest in delinquent taxes	847,136	-
Other revenue	204,559	721,984
Total operating revenues	1,162,746	39,395,650
Operating expenses		
Personnel services	148,429	3,885,495
Contractual services	50,010	822,861
Supplies	12,908	422,623
Depreciation	-	1,834,768
Building and equipment rental	-	427,120
Claims and legal	-	1,163,936
Miscellaneous	-	26,136,624
Total operating expenses	211,347	34,693,427
Operating income	951,399	4,702,223
Nonoperating revenues (expenses)		
Investment earnings	1,039,433	1,347,853
Net change in the fair value of investments	-	3,422,202
Gain on sale of capital assets	-	121,585
Total nonoperating revenues	1,039,433	4,891,640
Income before transfers	1,990,832	9,593,863
Transfers		
Transfers in	-	13,546
Transfers out	(674,750)	(4,660,491)
Total transfers	(674,750)	(4,646,945)
Change in net position	1,316,082	4,946,918
Total net position, beginning of year	20,838,261	49,404,840
Total net position, end of year	\$ 22,154,343	\$ 54,351,758

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

COUNTY OF OTTAWA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Business-type Activities Enterprise Fund	Governmental Activities
	Delinquent Tax Revolving Fund	Internal Service Funds
Cash flows from operating activities		
Cash received from interfund services provided	\$ -	\$ 39,362,236
Cash receipts from customers	204,559	-
Cash received from penalties and interest on delinquent taxes	994,446	-
Cash payments to suppliers for goods and services	(69,625)	(25,904,088)
Cash payments for self-funded insurance claims	-	(1,157,324)
Cash payments to employees for services	(148,429)	(3,565,485)
Purchase of delinquent tax rolls	320,431	-
Net cash provided by (used for) operating activities	<u>1,301,382</u>	<u>8,735,339</u>
Cash flows from noncapital financing activities		
Transfers in from other funds	-	-
Transfers out to other funds	(674,750)	(4,543,636)
Net cash provided by (used for) noncapital financing activities	<u>(674,750)</u>	<u>(4,543,636)</u>
Cash flows from capital and related financing activities		
Acquisition of capital assets	-	(1,910,629)
Proceeds from sale of equipment	-	121,585
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(1,789,044)</u>
Cash flows from investing activities		
Purchase of investments	-	(23,689,133)
Interest on investments	1,039,433	1,414,112
Proceeds from sale of investments	-	22,267,847
Net cash provided by (used for) investing activities	<u>1,039,433</u>	<u>(7,174)</u>
Net increase (decrease) in cash and pooled investments	1,666,065	2,395,485
Cash and pooled investments, beginning of year	<u>17,074,320</u>	<u>16,083,671</u>
Cash and pooled investments, end of year	<u>\$ 18,740,385</u>	<u>\$ 18,345,548</u>

(Continued)

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

COUNTY OF OTTAWA
PROPRIETARY FUNDS
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

Reconciliation of operating income (loss) to net cash provided by (used for) operating activities		
Operating income (loss)	\$ 951,399	\$ 4,702,223
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities		
Depreciation	-	1,834,768
Change in assets and liabilities not affecting cash provided by (used for) operating activities		
(Increase) decrease in receivables	357,499	(33,414)
(Increase) decrease in prepaid expenses	-	161,394
Increase (decrease) in unpaid claims liability	-	302,199
Increase (decrease) in accounts payable	(7,276)	1,007,081
Increase (decrease) in current portion of long-term debt	-	785,708
Increase (decrease) in due to other funds	-	68,457
Increase (decrease) in due to other governmental units	(240)	-
Increase (decrease) in total noncurrent liabilities	-	(93,077)
	<u>1,301,382</u>	<u>8,735,339</u>
Net cash provided by (used for) operating activities	\$ 1,301,382	\$ 8,735,339

Noncash investing activities

The change in fair value of investments for the internal service funds was \$3,422,202.

(Concluded)

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

COUNTY OF OTTAWA
FIDUCIARY FUNDS
STATEMENT OF NET POSITION/BALANCE SHEET
SEPTEMBER 30, 2020
(with comparative totals at September 30, 2019)

	Other Post-Employment Benefit Plan		Agency Funds	
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>
Assets				
Cash and pooled investments	\$ 210,272	\$ 114,143	\$ 46,097,263	\$ 40,481,908
Certificates of deposit	-	-	-	-
U.S. Government securities	855,000	805,491	-	-
U.S. Government agencies	-	-	-	-
Corporate bonds	897,680	848,410	-	-
Mutual funds				
Money market mutual funds	238,999	294,642	-	-
Fixed income	135,264	130,798	-	-
Domestic equity	1,352,105	1,254,351	-	-
Exchange traded	2,898,311	299,500	-	-
International equity	160,045	2,352,526	-	-
Receivables				
Accounts	-	-	19,666	5,404
Due from other governmental units	-	-	280,591	395,564
Total assets	<u>6,747,676</u>	<u>6,099,861</u>	<u>46,397,520</u>	<u>40,882,876</u>
Liabilities				
Due to other governmental units				
Due to State of Michigan	-	-	44,637,867	39,773,182
Fines and fees due to local libraries	-	-	236,602	222,891
Agency deposits	5,400	-	1,523,051	886,803
Total liabilities	<u>5,400</u>	<u>-</u>	<u>\$ 46,397,520</u>	<u>\$ 40,882,876</u>
Net position restricted for other post-employment benefits	<u>\$ 6,742,278</u>	<u>\$ 6,099,862</u>		

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

COUNTY OF OTTAWA

OTHER POST-EMPLOYMENT BENEFITS PLAN STATEMENT OF CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

Additions	<u>2020</u>	<u>2019</u>
Contributions		
Employer	\$ 211,557	\$ 225,566
Plan member	449,867	433,446
Investment income (loss)	<u>602,108</u>	<u>215,713</u>
Total additions	<u>1,263,532</u>	<u>874,725</u>
Deductions		
Administrative expense	73,483	61,534
Premiums	<u>547,633</u>	<u>542,368</u>
Total deductions	<u>621,116</u>	<u>603,902</u>
Total net increase (decrease)	642,416	270,823
Net position, beginning of year	<u>6,099,862</u>	<u>5,829,039</u>
Net position, end of year	<u>\$ 6,742,278</u>	<u>\$ 6,099,862</u>

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

COUNTY OF OTTAWA
COMPONENT UNITS
COMBINING STATEMENT OF NET POSITION
SEPTEMBER 30, 2020

	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Brownfield Redevelopment Authority	Ottawa County Economic Development Corporation	Total
Assets								
Current assets								
Cash and pooled investments	\$ 38,983,231	\$ 6,214,364	\$ 15,745,255	\$ 49,181	\$ 2,823,904	\$ 92,924	\$ 9,882	\$ 63,918,741
Taxes	3,401,323	-	-	-	-	-	-	3,401,323
Accounts	122,519	-	2,884,485	-	-	-	-	3,007,004
Due from other governments	2,360,979	670,487	-	-	971,088	-	-	4,002,554
Inventory of supplies	1,443,083	-	18,700	-	-	-	-	1,461,783
Prepaid items	276,728	177,342	-	-	-	-	-	454,070
Total current assets	46,587,863	7,062,193	18,648,440	49,181	3,794,992	92,924	9,882	76,245,475
Noncurrent assets								
Due from other governments	-	-	99,732,502	-	2,533,244	-	-	102,265,746
Notes receivable	-	-	-	-	-	102,537	-	102,537
Capital assets not being depreciated	10,926,140	712,047	-	-	-	-	-	11,638,187
Capital assets being depreciated, net	250,116,300	14,824,502	-	-	41,873,423	-	-	306,814,225
Total noncurrent assets	261,042,440	15,536,549	99,732,502	-	44,406,667	102,537	-	420,820,695
Total assets	307,630,303	22,598,742	118,380,942	49,181	48,201,659	195,461	9,882	497,066,170
Deferred outflows of resources								
Unamortized bond refunding costs	-	-	2,651,794	-	-	-	-	2,651,794
Deferred for pension/opeb plans	4,089,540	255,580	-	-	-	-	-	4,345,120
	4,089,540	255,580	2,651,794	-	-	-	-	6,996,914
Liabilities								
Current liabilities								
Accounts payable	5,376,064	372,792	3,951,012	-	830,608	17,730	-	10,548,206
Interest payable	-	-	909,060	-	36,369	-	-	945,429
Due to component units	-	-	5,097	-	-	-	-	5,097
Notes payable	-	-	-	-	175,000	-	-	175,000
Current portion of long-term debt	1,290,516	619,775	5,747,087	-	488,184	-	-	8,145,562
Advances from primary government	-	-	150,000	-	175,000	-	-	325,000
Advances from other governments	1,114,360	-	-	-	-	-	-	1,114,360
Unearned revenue	-	-	1,584,873	-	298,620	-	-	1,883,493
Total current liabilities	7,780,940	992,567	12,347,129	-	2,003,781	17,730	-	23,142,147
Noncurrent liabilities								
Noncurrent portion of long-term obligations	5,271,747	7,444,341	107,254,313	-	3,207,537	102,537	-	123,280,475
Net OPEB liability	2,413,368	-	-	-	-	-	-	2,413,368
Net pension liability	24,305,367	385,463	-	-	-	-	-	24,690,830
Total noncurrent liabilities	31,990,482	7,829,804	107,254,313	-	3,207,537	102,537	-	150,384,673
Total liabilities	39,771,422	8,822,371	119,601,442	-	5,211,318	120,267	-	173,526,820
Deferred inflows of resources								
Deferred for pension/opeb plans	1,057,328	-	-	-	-	-	-	1,057,328
Net position								
Net investment in capital assets	256,150,364	7,472,433	-	-	38,002,702	-	-	301,625,499
Restricted for								
Debt service	-	-	-	-	1,912,460	-	-	1,912,460
Capital projects	14,740,729	-	-	-	1,748,637	-	-	16,489,366
Infrastructure maintenance	-	-	1,154,824	-	56,472	-	-	1,211,296
Unrestricted	-	6,559,518	276,470	49,181	1,270,070	75,194	9,882	8,240,315
Total net position	\$ 270,891,093	\$ 14,031,951	\$ 1,431,294	\$ 49,181	\$ 42,990,341	\$ 75,194	\$ 9,882	\$ 329,478,936

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

COUNTY OF OTTAWA
COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Functions/Programs	Program Revenues				Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Component units					
Ottawa County Road Commission	\$ 32,188,540	\$ 12,554,345	\$ 30,216,124	\$ 10,206,455	\$ 20,788,384
Ottawa County Central Dispatch Authority	5,553,008	15,222	5,972,278	-	434,492
Ottawa County Public Utilities	23,359,245	23,335,461	-	-	(23,784)
Ottawa County Land Bank Authority	125	-	-	-	(125)
Ottawa County Office of the Water Resources Commissioner	3,566,491	-	-	5,426,924	1,860,433
Ottawa County Brownfield Redevelopment Authority	50,566	2,996	-	-	(47,570)
Ottawa County Economic Development Corporation	-	-	-	-	-
Total component units	64,717,975	35,908,024	36,188,402	15,633,379	23,011,830

(Continued)

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

COUNTY OF OTTAWA

**COMPONENT UNITS
COMBINING STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Component Units							Total
	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Land Bank Authority	Ottawa County Office of the Water Resources Commissioner	Ottawa County Brownfield Redevelopment Authority	Ottawa County Economic Development Corporation	
Changes in net position								
Net (expense) revenue	\$ 20,788,384	\$ 434,492	\$ (23,784)	\$ (125)	\$ 1,860,433	\$ (47,570)	\$ -	\$ 23,011,830
General revenues								
Property taxes, levied for general purposes	-	-	-	-	-	37,539	-	37,539
Grants and contributions not restricted to specific programs	-	-	-	-	-	2,027	-	2,027
Investment earnings	364,223	244,136	126,356	-	39,204	-	-	773,919
Gain from disposal of capital assets	84,003	-	-	-	-	-	-	84,003
Miscellaneous	25,406	598	-	-	-	-	-	26,004
Total general revenues	473,632	244,734	126,356	-	39,204	39,566	-	923,492
Change in net position	21,262,016	679,226	102,572	(125)	1,899,637	(8,004)	-	23,935,322
Net position, beginning of year	249,629,077	13,352,725	1,328,722	49,306	41,090,704	83,198	9,882	305,543,614
Net position, end of year	\$ 270,891,093	\$ 14,031,951	\$ 1,431,294	\$ 49,181	\$ 42,990,341	\$ 75,194	\$ 9,882	\$ 329,478,936

(Concluded)

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

NOTES TO THE FINANCIAL STATEMENTS

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ottawa, Michigan (the "County") was incorporated in 1837 and covers an area of approximately 565 square miles with the County seat located in the City of Grand Haven. The County operates under an 11 member-elected Board of Commissioners (the "Board") and provides services to its estimated 291,830 residents in many areas including law enforcement, administration of justice, community enrichment and development and human services.

The financial statements of the County have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

Reporting entity

The accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Blended and discretely presented component units are shown based on their year-end indicated below.

Blended component units

The Building Authority is governed by a three-member board appointed by the Ottawa County Board of Commissioners. Its sole purpose is to finance and construct the County's public buildings. It is reported in the appropriate fund categories of debt service and capital projects and has a September 30 year-end.

The Ottawa County, Michigan Insurance Authority ("OCIA") is a separate legal entity organized for the purpose of providing insurance coverage and risk management and related services to public entities in the County of Ottawa, Michigan pursuant to State of Michigan Act No. 36 of the Public Acts of 1988. The governing board consists of one appointed and four elected officials of the County and one appointed official from each other participating public entity. The County and the Building Authority are currently the only participating entities. The OCIA is reported in an internal service fund and has a September 30 year-end.

A separate report for the Building Authority and complete financial statements for the OCIA can be obtained from:

Fiscal Services Director, Ottawa County
12220 Fillmore Street
West Olive, MI 49460

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting entity (continued)

Discretely presented component units

The Ottawa County Road Commission (“Road Commission”) was established pursuant to the County Road Law (MCL 224.1). The governing board is appointed by the Ottawa County Board of Commissioners. It may not issue debt or levy a tax without the approval of the County Board of Commission. Road Commission property taxes are levied under the taxing authority of the County, as approved by the County electors, and are included as part of the County's total tax levy. The Road Commission has a September 30 year-end.

Complete financial statements for the Road Commission can be obtained from:

Finance Director, Ottawa County Road Commission
P.O. Box 7392
Grand Haven, MI 49417

The Ottawa County Central Dispatch Authority (“OCCDA”) is governed by an eight-member board with two members appointed by the Ottawa County Board of Commissioners. The OCCDA is fiscally dependent upon the County because it cannot levy taxes or issue bonded debt without approval of the Board. OCCDA property taxes are levied under the taxing authority of the County, as approved by the County electors, and are included as part of the County's total tax levy. Additionally, the economic resources of the OCCDA are almost entirely for the benefit of the Ottawa County residents and it would be misleading to exclude the activity. The OCCDA has a December 31 year-end.

Complete financial statements for the OCCDA can be obtained from:

Director, Ottawa County Central Dispatch Authority
12101 Stanton Street
West Olive, MI 49460

The Ottawa County Public Utilities System (“System”) is governed by a board appointed by the Ottawa County Board of Commissioners. The System deposits receipts with and invests through the County. It is fiscally dependent upon the County because the Board must approve debt issuances of Public Act 342 bonds. The System has a December 31 year-end.

Complete financial statements for the System can be obtained from:

Finance Director, Ottawa County Road Commission
P.O. Box 7392
Grand Haven, MI 49417

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting entity (continued)

Discretely presented component units (continued)

The Ottawa County Land Bank Authority (“Authority”) was established pursuant to the Michigan Land Bank Fast Track Act, 2003 P.A. 258, 124.751 and the intergovernmental agreement by and between the Michigan Land Bank Fast Track Authority and the Treasurer of the County of Ottawa. The governing board consists of the Treasurer of the County of Ottawa and eight additional members appointed by the Ottawa County Board of Commissioners. The Authority has the power to contract, to sue and be sued, to hold, manage and dispose of property, etc. Although funding for the Authority is designed to come from the eventual sale of properties, the County Board of Commission has enabled the Authority to borrow up to \$50,000 from the County’s Delinquent Tax Revolving fund as needed, interest free. The Authority has a September 30 year-end.

Complete financial statements for the Authority can be obtained from:

Fiscal Services Director, Ottawa County
12220 Fillmore Street
West Olive, MI 49460

The Ottawa County Office of the Water Resources Commissioner (“WR Commissioner”) 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 WR Commissioner is considered to be a component unit of the County because the County has the ability to significantly influence operations and has accountability for fiscal matters, by formally approving the WR Commissioner’s budget and performing all financial management functions. The statutory drainage board of Chapter 20 drainage districts consists of the Water Resources Commissioner, the Chair of the County Board of Commissioners and one other member of the Board of Commissioners. The statutory drainage board of Chapter 6 and 21 drainage districts consists of the State Director of Agriculture and the Water Resources Commissioner of each county involved in the project. The Water Resources Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapter 4 and 8 of the Drain Code. The drainage board or Water Resources Commissioner, on behalf of the drainage district, may issue debt and levy special assessments authorized by the Drain Code without the prior approval of the Board. The full faith and credit of the County may be pledged for the debt of the drainage district. The Office of the Water Resources Commissioner has a September 30 year-end.

Complete financial statements for the WR Commissioner can be obtained from:

Fiscal Services Director, Ottawa County
12220 Fillmore Street
West Olive, MI 49460

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Reporting entity (continued)

Discretely presented component units (continued)

The Economic Development Corporation of the County of Ottawa (“EDC”) was established pursuant to the Economic Development Corporations Act (Act 338, Public Acts of 1974, as amended) and is a separate legal entity. The EDC’s governing board is appointed by the Ottawa County Board of Commissioners. The County was required to hold a public hearing and approve the bonds issued in 2011 in compliance with the Internal Revenue Code. Neither the EDC nor the County is obligated in any way for the payment of these bonds. The EDC has a September 30 year-end.

Complete financial statements for the EDC can be obtained from:

Fiscal Services Director, Ottawa County
12220 Fillmore Street
West Olive, MI 49460

The Ottawa County Brownfield Redevelopment Authority (the “BRA”) was established pursuant to the Brownfield Redevelopment Financing Act (Act 381, Public Acts of 1996, as amended) and is separate legal entity. The BRA’s governing board is appointed by the Ottawa County Board of Commissioners. The primary government appoints the voting majority and imposes its will through the approval of all BRA projects. The BRA has a September 30 year-end.

Complete financial statements for the BRA can be obtained from:

Fiscal Services Director, Ottawa County
12220 Fillmore Street
West Olive, MI 49460

Government-wide and fund financial statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, exceptions to this general rule are charges between enterprise functions and other various functions of the government. Elimination of these charges would distort costs and program revenues for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Government-wide and fund financial statements

Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect expenses* are charged based upon a County-wide cost allocation plan which allocates costs based upon the number of full time equivalents, number of transactions, and other pertinent information. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund statements. The fiduciary fund financial statements are reported using the *accrual basis of accounting* and the *economic resources measurement focus* (agency funds do not utilize a measurement focus). Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1 of the following year, the Delinquent Tax Revolving Fund pays the County for any real outstanding taxes as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Measurement focus, basis of accounting, and financial statement presentation

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

Intergovernmental revenue, charges for services, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The County considers these to be available if received within 180 days of year-end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement focus, basis of accounting, and financial statement presentation (continued)

The County reports the following major governmental funds:

General Fund is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. With the implementation of GASB Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions*, certain funds which had been special revenue funds have been combined with the general fund. These funds include:

Solid Waste Clean-Up Fund (2271) – This fund was established to account for monies received from settlement of a claim. The monies are mainly used for the clean-up of the Southwest Ottawa Landfill.

Infrastructure Fund (2444) – This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Stabilization Fund (2570) – This fund was established to assure the continued solid financial condition of the County in case of emergency.

DBDC Fund (2970) – This fund is used to account for the property tax revenue committed by the Board of Commissioners to pay the unfunded liability for the Municipal Employees Defined Benefit Retirement Plan.

Community Mental Health Fund (2220) – This fund is used to account for monies to provide mental health services within the County. Monies are provided by federal, state and county appropriations, contributions and charges for services.

Substance Use Disorder Fund (2225) – This fund is used to account for monies to provide substance disorder health services within the County. Monies are provided by federal and state appropriations, contributions and charges for services.

The County reports the following major proprietary fund:

Delinquent Tax Revolving Fund (5160) – This Enterprise Fund is used to pay each local governmental unit, including the County general fund, the respective amount of delinquent taxes not collected as of March 1 of each year. Financing is provided by subsequent collection of delinquent property taxes by the County Treasurer.

The County also reports the following fund types:

Special Revenue Funds account for revenue from specific revenue sources (other than fiduciary or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

The **Debt Service Fund** accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds.

Capital Projects Funds accounts for construction projects performed on existing County facilities, the purchase of capital equipment and for the construction of County buildings.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement focus, basis of accounting, and financial statement presentation (continued)

Internal Service Funds account for data processing, equipment purchases, and insurance coverage provided to County departments on a cost reimbursement basis.

The **OPEB Trust Fund** is used to account for the activity of the County's other post-employment benefit program.

Agency Funds account for assets held on behalf of outside parties, including other governments. The majority of the balances in the agency funds represent payments collected on behalf of the State of Michigan and other governmental agencies.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the delinquent tax revolving enterprise fund are interest and penalties on delinquent taxes. The principal operating revenues of the County's internal service funds are charges to County departments for equipment amortization, employee benefit programs and insurance coverage. Operating expenses for the enterprise fund include costs associated with the collection of delinquent taxes and rent payments for certain County facilities designed to pay the debt obligations of the related bond issue. Operating expenses for the internal service funds include the cost of services (including premiums and claims), administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, liabilities, and net position or equity

Cash and pooled investments

For purposes of the statement of cash flows, the County considers all assets held in the cash and investment pool to be cash equivalents because the investments are not identifiable to specific funds and the assets can be withdrawn at any time, similar to a demand deposit account. The investments of the County investment pool consist primarily of U.S. treasuries, U.S. government agency securities, commercial paper, certificates of deposit, local government investment pools, and mutual funds.

Investments of the Insurance Authority and other post-employment benefit plan trust also consist of government and corporate debt and equity securities. All investments are recorded at fair value.

Receivables, payables, and due from other governments

During the course of operations, numerous transactions occur between individual funds and/or between the primary government and component units for goods provided or services rendered. These receivables and payables are classified as "due from other funds/component units" or "due to other funds/

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Receivables, payables, and due from other governments (continued)

component units" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Other accounts receivable is shown net of the allowance for estimated uncollectible. For the mental health fund receivables, an allowance of \$67,181 has been established. For the jail and inmate housing receivable and various other receivables an allowance of \$267,024 has been established. The health fund receivables also has an allowance of \$23,175.

Property taxes

Property taxes for general County operations are levied as of July 1 (lien date) on property values assessed as of the same date. Property taxes for Parks and Recreation, Community Mental Health, the OCCDA, the Road Commission and Cities are levied December 1 (lien date) on property values assessed as of the same date. The taxes levied July 1 are due on September 14 and taxes levied December 1 are due on February 14 of the following year. After the due dates, the applicable property is subject to penalties and interest.

Advances to other funds

Noncurrent portions of long-term interfund loans receivable in governmental funds are reported as advances and are offset by non-spendable fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

Inventories and prepaids

Inventories are valued at cost on the first-in / first-out (FIFO) method. Inventories are recorded as expenditures when consumed rather than when purchased. Payments made to vendors for services that will benefit periods beyond a fund's fiscal year-end are recorded as prepaid in both government-wide and fund financial statements. Prepaid items are recorded as expenditures when consumed rather than when purchased.

Capital assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. For the County, infrastructure exists in the Road Commission and the Office of the Water Resources Commissioner component units. The capitalization threshold ranges from \$1,000 - \$25,000. Capital assets are defined by the primary government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at acquisition value (the amount that would

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Capital assets (continued)

be paid to acquire an asset with an equivalent potential in an ordinary market transaction) on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds. Depreciation of the capital assets (including infrastructure) of the primary government, as well as the component units, is computed using the straight-line method over the estimated useful lives.

	<u>Years</u>
Land improvements	25
Buildings and improvements	25 - 50
Office furniture and equipment	3 - 20
Vehicles	3 - 10
Infrastructure	30

Self-insurance claims incurred but not reported

At September 30, 2020 the County had several Internal Service funds which account for various uninsured risks. The County is self-insured up to certain limits, which vary by type of risk, and purchases reinsurance to cover claims in excess of those limits. The County records estimates of self-insurance claims incurred but not reported as of September 30 and the Road Commission based on historical trend information, claims reported subsequent to year-end, actuarial valuations and/or professional judgment. Such estimates are included in accounts payable.

Compensated absences

Substantially all County employees are granted vacation and sick leave in varying amounts based on length of service. Vacation pay is fully vested when earned and accrued in the government-wide financial statements. Employees are granted varying amounts of sick days annually and may accumulate up to various maximums. Unused sick leave accumulated under the current plan is forfeited upon termination or retirement. Therefore, no liability for unpaid accumulated sick leave is recorded. All employees except judges and elected officials are covered under short and long-term disability benefits if an illness lasts longer than 10 working days or six months, respectively.

Employees who accumulated sick days under the County's prior sick leave policy before moving into the current plan have been allowed to bank up to 120 hours of their sick days accumulated under the prior plan in a holding account at the pay rate in effect when they entered the current plan. Employees' accounts earn interest annually at the average rate earned by the County Treasurer. Eligible employees with at least ten years of continuous service are paid for banked sick days in full upon death or retirement and at the rate of 50% of accumulated benefits upon termination for reasons other than death or retirement.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Compensated absences (continued)

A liability for this amount is accrued and reported in the government-wide financial statements. The County estimates that the maximum liability for unpaid and unused sick leave would be \$57,080 at September 30, 2020 if all employees who accumulated sick leave under the prior plan retired. Only the portion of this liability that has matured is recognized as a current liability. The liability for this balance is recorded in the internal service funds. The County has fully funded its vacation pay liability. The vacation pay expenditure/expense was recorded in each fund, and this amount was recorded in the compensated absence internal service fund. An adjustment was made at September 30, 2020 to reflect the change in the accumulated balance reported in the internal service fund previously included only at the government level of \$3,815,905.

Under the Road Commission's personnel policy and contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the policy and contracts. Accumulated leave of the General Fund is recorded on the statement of net position and not on the General Fund balance sheet because it is not expected to be liquidated with expendable available financial resources.

The OCCDA's personnel policy and employment agreements provide employees a vested right to receive payments for unused vacation leave under formulas and conditions specified in the policy and agreements. Accumulated leave of the General Fund is recorded on the statement of net position and not on the General Fund balance sheet because it is not expected to be liquidated with expendable available financial resources.

Employee retirement plans

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Municipal Employees Retirement System (MERS) of Michigan and additions to/deductions from MERS' fiduciary net position have been determined on the same basis as they are reported by MERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Long-term obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the governmental activities, business-type activities, or proprietary fund type statement of net position. Bonds payable are reported including bond premiums or net of discounts.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expense regardless of fund or activity.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Restricted net position

Under Act 30, Public Acts of 1978, the use of the fund balance of the Stabilization Fund (consolidated with the General Fund) is restricted to 1) cover a deficit, 2) prevent a reduction in the level of public services or number of employees in the current or next fiscal year, or 3) cover expenses arising from a natural disaster.

Fund equity

The County implemented the provisions of GASB Statement No.54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in the 2011 financial statements. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed upon the use of the resources reported in governmental funds.

In the fund financial statements, governmental funds report fund balance in five categories:

1. Nonspendable fund balance cannot be spent because it is either a) not in spendable form or b) legally or contractually required to be maintained intact.
2. Restricted fund balance can only be spent for specific purposes due to a) externally imposed by grantors, creditors, and contributors, of laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation.
3. Committed fund balance can only be spent for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority. The Board is the highest level of decision-making authority for the government that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the resolution remains in place until a similar action is taken (the adoption of another resolution) to remove or revise the limitation.
4. Assigned fund balance is constrained by the government's intent to be used for specific purposes but has not been formally committed by Board action or restricted in any way. Through the County's fund balance policy, the Board has delegated the authority to assign fund balance to the County Administrator.
5. Unassigned fund balance is the residual classification for the General Fund. Except for funds with negative fund balance, only the General Fund has unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the County's policy to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the County's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

In addition, it is the County's policy to maintain a fund balance in the General Fund of not less than 10% and not more than 15% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Fund equity (continued)

Details on the County's fund balance amounts follow:

	General	Community Mental Health	Substance Use Disorder	Nonmajor Governmental Funds	Total
Nonspendable:					
Inventory and prepaid expenditures	\$ 206,001	\$ 5,244	\$ -	\$ 391,009	\$ 602,254
Long-term advances to component units	325,000	-	-	-	325,000
Total Nonspendable	\$ 531,001	\$ 5,244	\$ -	\$ 391,009	\$ 927,254
Restricted:					
Special Millage					
Parks and Recreation millage - Fund 2081	-	-	-	2,265,312	2,265,312
CMH Millage - Fund 2221	-	-	-	2,789,506	2,789,506
Debt Service - Fund 3010	-	-	-	3,340	3,340
Donations:					
Canines	13,179	-	-	-	13,179
Circuit Court Learning Center	13,212	-	-	-	13,212
Dive Team	1,075	-	-	-	1,075
HAZMAT	17,521	-	-	-	17,521
Non-motorized Pathways	24,270	-	-	-	24,270
Spoonville Trail	26,587	-	-	-	26,587
Sheriff Honor Guard	1,272	-	-	-	1,272
Sheriff Monument	7,274	-	-	-	7,274
Sheriff Victim's Advocates	9,883	-	-	-	9,883
DEI Office Donations	107,820	-	-	-	107,820
Pathways to Better Health - Fund 2210	-	-	-	517,528	517,528
Grants:					
IRS Asset Forfeiture - Fund 2620	-	-	-	18,384	18,384
Marriage Counseling	153,103	-	-	-	153,103
Road Salt Management	27,429	-	-	-	27,429
Sheriff Training	32,558	-	-	-	32,558
Community Mental Health - Fund 2220	-	1,029,828	-	-	1,029,828
Substance Use Disorder - Fund 1010 & 2225	564,806	-	101,111	-	665,917
Other Governmental Grants - Fund 2180	-	-	-	22,412	22,412
State of Michigan Public Act Restrictions:					
Jail Booking Fees	185,128	-	-	-	185,128
Stabilization - Fund 2570	9,255,217	-	-	-	9,255,217
Concealed Pistol Licensing - Fund 2631	-	-	-	231,241	231,241
Homestead Property Tax - Fund 2550	-	-	-	44,854	44,854
Register of Deeds Technology - Fund 2560	-	-	-	971,246	971,246
Total Restricted	\$ 10,440,334	\$ 1,029,828	\$ 101,111	\$ 6,863,823	\$ 18,435,096

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Assets, liabilities, and net position or equity (continued)

Fund equity (continued)

	General	Community Mental Health	Substance Use Disorder	Nonmajor Governmental Funds	Total
Committed					
Aerial Survey	\$ 339,576	\$ -	\$ -	\$ -	\$ 339,576
Infrastructure - Fund 2444	633,666	-	-	-	633,666
Innovation Fund	668,868	-	-	-	668,868
Mental Health Programs	581,275	-	-	-	581,275
Red Pine Timber Sales	167,909	-	-	-	167,909
Solid Waste Clean-Up - Fund 2271	2,637,098	-	-	-	2,637,098
Substance Abuse	799,480	-	-	-	799,480
Technology Improvements	442,030	-	-	-	442,030
Voting Machines	183,056	-	-	-	183,056
Defined Benefit Retirement Plan Closure Fund 2970	3,983,582	-	-	-	3,983,582
Capital Improvement - Fund 4020	-	-	-	3,786,801	3,786,801
Building Authority - Fund 4690	-	-	-	371,982	371,982
Farmland Preservation - Fund 2340	-	-	-	2,082	2,082
Total Committed	\$ 10,436,540	\$ -	\$ -	\$ 4,160,865	\$ 14,597,405
Assigned					
4 C Program	\$ 137,647	\$ -	\$ -	\$ -	\$ 137,647
Community Corrections	106,695	-	-	-	106,695
M231 Race	10,556	-	-	-	10,556
Memorial Garden	1,302	-	-	-	1,302
Planning Commission	134,888	-	-	-	134,888
Strategic Planning Consultant Fees	250	-	-	-	250
Succeeding Year's Budget Deficit	947,342	-	-	-	947,342
Technology Forum	6,266	-	-	-	6,266
Child Care - Fund 2920	-	-	-	1,287,808	1,287,808
Health - Fund 2210	-	-	-	2,207,036	2,207,036
Landfill Tipping Fees - Fund 2272	-	-	-	1,291,682	1,291,682
Sheriff Contracts - Fund 2630	-	-	-	296,477	296,477
Total Assigned	\$ 1,344,946	\$ -	\$ -	\$ 5,083,003	\$ 6,427,949

Comparative data

Presentation of comparative total data for the prior year have been presented when available in order to provide an understanding of the changes in the financial position and operations of these funds.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary information

The General, Special Revenue, Debt Service, Capital Projects, and Permanent funds are under formal budgetary control. Formal budgetary integration is used as a management control device during the year for governmental funds. While formal budget integration is not used for other funds, informational summaries are prepared and presented to the Board for consideration for internal service and proprietary fund types. The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act, which mandates an annual budget process and an annual appropriation act to implement the budget. Budgets, as presented for these funds in the accompanying financial statements, were prepared on the modified accrual basis of accounting.

The Fiscal Services Director presents the budget requests for the succeeding fiscal year to the County Administrator in July. The County Administrator, Fiscal Services Director and Assistant Fiscal Services Director meet with department heads and elected officials during July to review and discuss the requested revenue and expenditures levels. A proposed budget with balancing options for all funds is presented to the Finance Committee in August, then made available to the public to review. A public hearing and formal budget presentation is held at the first board meeting in September to provide any county resident with the opportunity to discuss the budget with the Board prior to approval. The budget, and an appropriation ordinance implementing it, is approved by the Finance Committee and forwarded to the Board for approval at the last Board meeting in September.

Budgetary control over expenditures is maintained on a departmental basis, which is the legal level of control. Expenditures may not legally exceed budgeted amounts and certain Special Revenue fund expenditures must be in accordance with the respective agreements with Federal and State grantor agencies. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.

Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations may not be made without review by the Finance Committee and approval by the Board, with certain exceptions. The Board has delegated authority to the County Administrator to approve budget transfers between departments within a fund if the amount to be transferred does not exceed \$50,000. The Board amends the general appropriation act as soon as it becomes apparent this action is necessary. The budgetary information as presented herein has been amended by official actions of the Board.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS

Primary government

Deposit and investment balances at year-end are as follows:

	Primary Government	Component Units	Fiduciary Funds	Total
Statement of net position				
Cash and pooled investments	\$ 94,492,821	\$ 63,918,741	\$ 46,307,535	\$204,719,097
Investments	48,617,544	-	6,537,404	55,154,948
Total	143,110,365	63,918,741	52,844,939	259,874,045
Separate disclosure				
Ottawa County Road Commission	-	(38,983,231)		(38,983,231)
Ottawa County Central Dispatch Authority	-	(6,214,364)	-	(6,214,364)
Ottawa County Other Post- Employment Benefit Plan	-	-	(6,537,404)	(6,537,404)
Ottawa County Insurance Authority	(48,763,643)	-	-	(48,763,643)
Ottawa County Public Utilities System	-	(15,745,255)	-	(15,745,255)
Balance	\$ 94,346,722	\$ 2,975,891	\$ 46,307,535	\$143,630,148
Cash on hand				\$ 17,575
Deposits				98,686,759
Investments				44,925,814
Total				\$ 143,630,148

Deposits

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that, in the event of bank failure, the County's deposits may not be returned. It is County policy to review and verify a bank's credit worthiness through a system of ratio analysis and from information provided by several third party sources. The County policy also places maximum limits on percent of portfolio, per issuer and duration. The County places concentration limits on banks based on bank size and credit worthiness analysis. As of September 30, 2020, the County's bank balance (including certificates of deposit) was \$86,719,110 and of that \$83,966,930 was uninsured and uncollateralized.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Investments

The County categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The County has the following recurring fair value measurements as of September 30, 2020:

- The Ottawa County Investment Pool investments are valued using either quoted market prices (Level 1 inputs) or a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investment fund/pool (Level 2 inputs).
- The County does not have any investments which are valued based on significant unobservable inputs (Level 3 inputs).

Michigan statutes authorize the County to invest in bonds, other direct obligations and repurchase agreements of the United States, certificates of deposit, savings accounts, deposit accounts or receipts of a bank which is a member of the FDIC, commercial paper, bankers' acceptances of United States banks, obligations of the State of Michigan and its political subdivisions, external investment pools, and certain mutual funds. The County's investment policy, last amended in January of 2014, allows for all of these types of investments.

The County chooses to disclose its investments by weighted average maturity. As of September 30, 2020, the County had the following investments:

As of September 30, 2020 the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Moody's or S&P Rating</u>	<u>Weighted Avg Maturity (year)</u>	<u>Level</u>
MiClass	\$ 3,426,523	AAAm	N/A	2
Agency - FFCB	2,039,490	AA+	2.674	2
Agency - FHLB	5,100,290	AA+	2.6493	2
Agency - FHLMC	4,417,404	AAA & AA+	3.6438	2
Agency - FNMA	1,556,205	AA+	2.8219	2
Municipal Bond	9,150,652	AA+, AA, AA1, AA2, A	2.3973	2
Treasury Notes	19,024,979	AAA	2.5425	2
	\$ 44,715,542			

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Primary Government (continued)

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires that investment securities be held in third-party safekeeping by an institution designated as primary agent. To reduce custodial risk further, the County's investment policy requires that all trades of marketable securities be executed by delivery versus payment to ensure that securities are deposited in an eligible financial institution prior to the release of funds. As of September 30, 2020, the County's investments in treasuries, U.S. government agency securities, marketable CDs and municipal bonds were held in third-party safekeeping in the County's name. The \$3,426,523 MiClass investment listed in the Ottawa County Investments as of September 30, 2020 is a pooled account similar to a mutual fund for which the County's custodial credit risk exposure cannot be determined because the investment does not consist of specifically identifiable securities.

Credit Risk. State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations with a maximum maturity of 270 days. The County's investment policy further limits its investment choices by limiting the maturity to A-1 270 days. The County's investment policy is silent on the use of rated vs. unrated money market funds. In addition, there is no rating level requirement for those money market funds that are rated. Investment ratings are identified in the chart on the previous page.

Concentration of Credit Risk. The County's investment policy specifies a plan to diversify and set concentration limits to further manage credit risk. The policy sets maximum percentages of the pooled portfolio by investment type with additional maximums by issuer. A minimum of 15% is to be invested in U.S. Treasuries. The policy sets a maximum of 50% in U.S. agencies with a maximum of 20% in any one issuer. Certificates of deposit have a 50% maximum with concentration limits set at 5% of the issuer's net worth. Investment balances by investment type are identified in the chart on the previous page.

Interest Rate Risk. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The policy sets the maximum maturity by specific type of security and by specific issuer with the maximum of 10 years. The weighted average maturity of each type of investment are identified in the chart on the previous page.

Foreign Currency Risk. The County's investment policy is silent regarding foreign currency risk. Management believes the County's exposure to foreign currency risk is immaterial.

Ottawa County Other Post-Employment Benefit Plan ("OPEB Plan")

The Ottawa County Other Post-Employment Benefit Plan can utilize all investment options allowed for the County as well as equity, corporate securities, and foreign investment. The OPEB Plan held the following investments as of September 30, 2020:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Other Post-Employment Benefit Plan (“OPEB Plan”)

OPEB PLAN HOLDINGS AS OF: September 30, 2020

	Market Value (Fair Value)	Investment Maturities (fair value by years)			
		Less than 1	1-5	6-10	over 10
US Gov't Notes & Bonds	\$ 855,000	\$ -	\$ 476,858	\$ 378,141	\$ -
Corporate Bonds	\$ 897,680	\$ 126,192	\$ 636,581	\$ 134,907	\$ -
Total Gov't Notes & Bonds	\$ 1,752,680	\$ 126,192	\$ 1,113,439	\$ 513,048	\$ -

Mutual Funds

MM Funds-Taxable	\$ 238,999
MF-Fixed Income	\$ 135,264
MF-Equity	\$ 1,352,105
MF-Intl	\$ 160,045
Exchange Traded Fds-Equity	\$ 2,898,312
Total Mutual Funds	\$ 4,784,725

Total held by OPEB \$ 6,537,404

Outstanding Deposit

TOTAL \$ 6,537,404

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Of the \$6,537,403 of investments, the County has custodial credit risk of \$1,752,680 because the related securities are uninsured, unregistered and held by the government’s brokerage firm which is also the counterparty for these particular securities. Of the above investments, \$4,784,724 is invested in mutual funds for which the County’s custodial credit risk exposure cannot be determined because the mutual funds do not consist of specifically identifiable securities.

Credit Risk. At September 30, 2020, U.S. Government Notes & Bonds, Corporate Bonds and Mutual Fund-Fixed Income were rated by Standard & Poors as follows:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Other Post-Employment Benefit Plan (OPEB Plan) (continued)

<u>S&P Rating</u>	<u>Market Value (Fair Value)</u>
AAA	\$ 25,124
AA, AA-, AA+	\$ 1,096,920
A, A-, A+	\$ 373,476
BBB, BBB-, BBB+	\$ 392,424
Total Rated Inv	<u>\$ 1,887,944</u>

Concentration of Credit Risk. The County's investment policy for the OPEB Plan provides for no more than 50% fixed income securities, 70% equities, 20% international securities, 15% commodities and 50% cash and equivalents. Investments at year-end comply with policy.

Foreign Currency Risk. The County's investment policy is silent regarding foreign currency risk. The OPEB Plan has mutual funds with a fair value of \$160,045 containing international equities involving numerous currencies. Management believes the County's exposure to foreign currency risk from these equities is immaterial.

The OPEB Plan categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The OPEB Plan has the following recurring fair value measurements as of September 30, 2020:

- The money market accounts, fixed income, domestic equity, exchange traded, and equity mutual funds are valued using quoted market prices (Level 1 inputs).
- The US Government Notes & Bonds and Corporate Bonds are valued based on significant other observable inputs (Level 2 inputs).
- The OPEB Plan had no investments which are valued based on significant unobservable inputs (Level 3 inputs).

Blended Component Units

Ottawa County Insurance Authority ("OCIA")

The OCIA's investments, including its cash and cash equivalents, are held in a trust account at local banks. Public Act 218 of 1956 (the Insurance Code of 1956) establishes asset requirements for domestic insurers. Qualified assets as defined thereunder include investments in domestic and foreign stocks, bonds, and

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Insurance Authority (“OCIA”)

other indebtedness of solvent corporations as approved by the insurer’s governing body entrusted with its investments, subject to certain percentage of portfolio limitations. Generally, the statute does not prohibit investments in any asset otherwise permitted to be held by any other person or corporation under Michigan laws. All of the OCIA’s investments comply with State statutes.

Custodial Credit Risk. The OCIA’s cash and cash equivalents are money market funds that amounted to \$463,497 at September 30, 2020. The money market funds are rated AAAM by S&P and are not subject to custodial risk categorization because they are not evidenced by a specific security. At September 30, 2020, the OCIA did not have any custodial credit risk on its remaining investments.

The cost and estimated fair values of unrestricted investments in debt securities and mutual funds at September 30, 2020 are summarized as follows:

	Cost	Unrealized		Fair Value
		Gains	Losses	
Debt securities				
Federal agency mortgage-backed	\$ 165,652	\$ 226	\$ -	\$ 165,878
Federal agency collateralized mortgage obligation	147,997	-	450	147,547
Federal agency notes	449,432	642	-	450,074
U.S. Treasury notes	3,299,544	81,773	-	3,381,317
Asset-backed securities	1,140,760	27,221	-	1,167,981
Commercial paper	299,285	386	-	299,671
Corporate notes	5,108,174	166,400	-	5,274,574
Land	747,366	-	-	747,366
Mutual funds				
Bond	4,048,750	102,760	-	4,151,510
Equity	18,706,311	4,844,779	-	23,551,090
Exchange-traded funds				
Bond	419,691	16,263	-	435,954
Equity	3,130,728	559,798	-	3,690,526
Total	\$ 37,663,690	\$ 5,800,248	\$ 450	\$ 43,463,488

The calculation of realized gains and losses is independent of the calculation of net change in the fair value of investments. Unrealized gains and losses on investments sold in the current year that had been held for more than one year were included in the net change reported in the current and prior years.

Interest Rate Risk. The OCIA does not have an investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The OCIA had the following investments and maturities in debt securities (none of which were callable) as of September 30, 2020:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Insurance Authority (OCIA) (continued)

	Cost	Fair Value	Investment Maturities (fair value by year)			
			Less than 1	1-5	6-10	Over 10
Federal agency mortgage-backed	\$ 165,652	\$ 165,878	\$ -	\$ -	\$ 165,878	\$ -
Federal agency collateralized mortgage obligation	147,997	147,547	-	147,547	-	-
Federal agency notes	449,432	450,074	-	450,074	-	-
U.S. Treasury notes	3,299,544	3,381,317	-	3,381,317	-	-
Asset-backed	1,140,760	1,167,981	-	1,098,035	69,946	-
Mutual funds - bonds	4,048,750	4,151,510	-	-	4,151,510	-
Exchange-traded - bonds	419,691	435,954	-	-	435,954	-
Commercial paper	299,285	299,671	299,671	-	-	-
Corporate notes	5,108,174	5,274,574	1,079,608	4,194,966	-	-
Total	\$ 15,079,285	\$ 15,474,506	\$ 1,379,279	\$ 9,271,939	\$ 4,823,288	\$ -

Credit Risk. Credit risk is the risk that an issuer or other counter-party to an investment will not fulfill its obligation. The OCIA's investment policy prohibits investments in notes or bonds rated below investment grade. As of September 30, 2020, the OCIA's investments in federal agency mortgage-backed securities, federal agency collateralized mortgage obligations, federal agency notes, U.S. Treasury notes, and asset-backed securities were rated AAA by Moody's. Bond mutual funds of \$2,146,656, \$1,317,969 and \$686,885 were rated three star, two star and five star by Morningstar. Exchange-traded bond funds were not rated. The OCIA's investments in corporate notes were rated by Moody's as follows (unless otherwise noted):

Rating	Fair Value
AAA	\$ 200,062
AA3	213,662
AA2	289,834
AA1	174,953
A3	1,015,343
A2	1,726,923
A1	875,432
BAA2	326,824
BAA1	401,491
BAA3	50,050
	<u>\$ 5,274,574</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Insurance Authority (OCIA) (continued)

Concentration of Credit Risk. Concentration of credit risk is the risk of loss attributed to the magnitude of the OCIA's investment in a single issuer. The OCIA's investment policy stipulates that investment managers may not invest more than 5% of the domestic equity, international equity or fixed income portfolio assets in the securities of one issuer at time of purchase, nor in more than 5% of the outstanding securities of one issuer. Excluding U.S. government guaranteed investments, mutual funds, and pooled investments, the OCIA had no investment in a single issuer that exceeded 5% of total investments at September 30, 2020.

Foreign Currency Risk. Foreign currency risk is the risk that changes in the exchange rates will adversely affect the fair value of an investment or deposit. The OCIA's investment policy permits investing in foreign publicly held stocks, mutual funds, ETFs and other pooled investments. At September 30, 2020, the OCIA had International Equity mutual funds with a total fair market value of \$8,477,596.

The OCIA categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The OCIA has the following recurring fair value measurements as of September 30, 2020:

- The money market accounts, bond mutual funds, and equity mutual funds are valued using quoted market prices (Level 1 inputs).
- The debt securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investments fund/pool (Level 2 inputs).
- The OCIA investments in real estate are valued based on significant unobservable inputs (Level 3 inputs).

Restricted Investments

In 1998, to comply with Michigan Insurance Bureau regulations, the OCIA transferred certain investments – i.e., U.S. Treasury Notes – to the Michigan Department of Treasury as security for the benefit of the OCIA's policyholders. As these investments mature, they are replaced with comparable investments to maintain a face value balance of \$5.0 million. Such investments held by the State Treasurer as of September 30, 2020, are as summarized below:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Insurance Authority (OCIA) (continued)

Description	Maturity Date	Interest Rate	Face Value	Fair Value	
				2020	2019
U.S. Treasury Notes	4/30/2020	1.375%	\$ 500,000	\$ -	\$ 498,545
U.S. Treasury Notes	8/15/2020	2.625%	445,000	-	447,933
U.S. Treasury Notes	5/15/2021	3.125%	445,000	453,310	454,799
U.S. Treasury Notes	8/31/2021	2.000%	470,000	478,000	472,878
U.S. Treasury Notes	10/31/2021	1.250%	440,000	445,298	436,425
U.S. Treasury Notes	11/15/2021	2.000%	340,000	347,093	342,557
U.S. Treasury Notes	4/30/2022	1.875%	1,000,000	1,027,477	1,006,719
U.S. Treasury Notes	12/31/2022	2.125%	1,360,000	1,420,663	1,383,322
U.S. Treasury Notes	5/31/2021	1.625%	945,000	982,215	-
				\$ 5,154,056	\$ 5,043,178

Discretely Presented Component Units

Ottawa County Road Commission (“Road Commission”)

The Road Commission reported cash and pooled investments of \$39,026,012 at September 30 2020. All cash and pooled investment accounts are managed by the Ottawa County Treasurer in the name of the Road Commission. The balance consisted of the following:

	Cash and Investments
Governmental fund	
Deposits	\$ 4,188,870
Investments	34,794,361
Total	\$38,983,231

Deposits

The deposits are in financial institutions located in Michigan in varying amounts. State law and Ottawa County policy limits the Road Commission’s investing options to financial institutions located in Michigan. All accounts are in the name of the Road Commission. They are recorded in Road Commission records at fair value. Interest is recorded when earned.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Road Commission (“Road Commission”) (continued)

Deposit risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Commission’s deposits may not be returned. State law does not require, and Ottawa County does not have, a policy for deposit custodial credit risk. As of year-end, \$5,308,334 of the Road Commission’s bank balance of \$5,562,048 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

The Road Commission chooses to disclose its investments by specifically identifying each. As of year-end, the Commission had the following investment:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
MBIA Michigan Class	N/A	\$34,794,361	AAAm	S&P

Investment risk

Interest Rate Risk. State law and Ottawa County policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity date for each investment is identified above for investments held at year-end. There is no stated maturity date for the Road Commission’s investment in MBIA Michigan Class identified above.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Road Commission will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require, and Ottawa County does not have, a policy for investment custodial credit risk. Of the above investments in MBIA Michigan Class, the Road Commission’s custodial credit risk exposure cannot be determined because the investment fund does not consist of specifically identifiable securities.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Road Commission (“Road Commission”) (continued)

The Road Commission categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The Road Commission has the following recurring fair value measurements as of year-end.

- The Road Commission does not have any investments valued using quoted market prices (Level 1 inputs).
- The MBIA Michigan Class investment is valued using a pricing model utilizing observable fair value measures of fund investments and other observable inputs to determining the fair value of the securities making up the investment fund (Level 2 inputs).
- The Road Commission does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

Ottawa County Central Dispatch Authority (“OCCDA”)

OCCDA reported cash and pooled investments of \$6,214,364 at December 31 2019. The balance consisted of the following:

Deposits	\$1,325,157
Investments	4,889,107
Petty cash	<u>100</u>
Total	<u>\$6,214,364</u>

Deposits

The deposits are in financial institutions located in Michigan. State policy limits the OCCDA’s investing options to financial institutions located in Michigan. All accounts are in the name of the OCCDA. They are recorded in OCCDA records at fair value. Interest is recorded when earned.

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the OCCDA’s deposits may not be returned. State law does not require, and the OCCDA does not have, a policy for deposit custodial credit risk. As of year-end, \$74,588 of the OCCDA’s bank balance of \$1,324,588 was uninsured and uncollateralized.

Investments

The OCCDA chooses to disclose its investments by specifically identifying each. As of year-end, the OCCDA had the following investments:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Central Dispatch Authority (“OCCDA”) (continued)

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
Michigan CLASS pool	n/a	\$ 63,556	AAAm	S&P
Federated govt. obligations money market fund	n/a	123,065	AAAm	S&P
JP Morgan commercial paper	07/13/20	744,766	Unrated	
Asset backed securities:				
Uniform MBS pool	06/01/23	239,869	Unrated	
FHLMC 3.00%	07/15/31	140,231	Unrated	
FNMA 2.00%	06/25/39	116,122	Unrated	
FHLMC 3.00%	07/15/39	253,140	Unrated	
GNMA 3.00%	07/16/40	148,529	Unrated	
FNMA 3.00%	03/25/42	87,121	Unrated	
FNMA 2.00%	12/25/42	100,946	Unrated	
FNMA 3.00%	03/25/44	271,308	Unrated	
FHLMC 2.00%	10/15/46	171,495	Unrated	
GNMA 2.50%	01/20/47	187,185	Unrated	
GNMA 2.50%	03/20/47	180,937	Unrated	
GNMA 2.25%	03/20/47	183,651	Unrated	
FHLMC 2.50%	07/15/47	278,832	Unrated	
FNMA 2.25%	11/25/47	265,710	Unrated	
FNMA 2.50%	11/25/47	96,954	Unrated	
GNMA 2.50%	12/20/48	347,789	Unrated	
GNMA 2.00%	02/20/49	178,748	Unrated	
GNMA 2.75%	03/20/49	454,533	Unrated	
FHLMC 2.00%	07/25/49	<u>254,620</u>	Unrated	
 Total		 <u>\$ 4,889,107</u>		

The OCCDA categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The OCCDA has the following recurring fair value measurements as of year-end.

- The money market account is valued using quoted market prices (Level 1 inputs).
- The above securities are valued using a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investments fund/pool (Level 2 inputs).

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Central Dispatch Authority (“OCCDA”) (continued)

- The OCCDA has no investments that report fair value based on significant unobservable inputs (Level 3 inputs).

The aforementioned investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

Investment risk

Interest Rate Risk. State law and OCCDA policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies.

The OCCDA’s investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity date for each investment is identified above for investments held at year-end.

Credit Risk. State law limits investments to specific securities as identified in Note 1 of the summary of significant accounting policies. The investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

Custodial Credit Risk - Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the OCCDA will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require and the OCCDA does not have a policy for investment custodial credit risk. The OCCDA had custodial credit risk totaling \$4,462,617 at year-end because the related securities were held by the government’s brokerage firm which is also the counterparty. At year-end, the OCCDA had \$426,490 invested in money market mutual funds for which custodial credit risk exposure could not be determined because the mutual funds did not consist of specifically identifiable securities.

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. The OCCDA’s investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

Ottawa County Public Utilities System (“System”)

All cash and temporary investment accounts are managed by the Ottawa County Treasurer. Balances reported on the financial statements consist of the following at year-end:

	Cash and Investments
Deposits	\$ 7,273,978
Certificates of deposit	200,000
Temporary investments	<u>8,271,277</u>
 Total cash and temporary investments	 <u><u>\$ 15,745,255</u></u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Public Utilities System (“System”) (continued)

Deposits

The deposits are in financial institutions located in Michigan in varying amounts. State law and Ottawa County policy limits the System’s investing options to financial institutions located in Michigan. All accounts are in the name of the System and are recorded in the System’s records at fair value. Interest is recorded when earned.

Deposit risk

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of a bank failure, the System’s deposits may not be returned. State law does not require, and Ottawa County does not have, a policy for deposit custodial credit risk. As of year-end, \$7,026,450 of the System’s bank balance of \$7,476,450 was exposed to custodial credit risk because the balance was uninsured and uncollateralized.

Investments

The System chooses to disclose its investments by specifically identifying each. As of year-end, the System had the following investment:

	<u>Maturity</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Source</u>
MBIA Michigan Class	N/A	\$8,271,277	AAAm	S&P

Investments do not include certificates of deposit which are classified as deposits for risk identification purposes.

Investment risk

Interest Rate Risk. State law and Ottawa County policy limit the allowable investments and the maturities of some of the allowable investments as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The maturity rate for each investment is identified above for investments held at year-end. There is no stated maturity date for the System’s investment in MBIA Michigan Class identified above.

Credit Risk. State law limits investments to specific government securities, certificates of deposits and bank accounts with qualified financial institutions, commercial paper with specific maximum maturities and ratings when purchased, bankers acceptances of specific financial institutions, qualified mutual funds and qualified external investment pools as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on investment credit risk. The rating for each investment is identified above for investments held at year-end.

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the System will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State law does not require, and Ottawa County does not have, a policy for investment custodial credit risk. Of the above investments in MBIA Michigan Class, the System’s custodial credit risk exposure cannot be determined because the investment fund does not consist of specifically identifiable securities.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Ottawa County Public Utilities System (“System”) (continued)

Concentration of Credit Risk. State law limits allowable investments but does not limit concentration of credit risk as identified in Note 1, the summary of significant accounting policies. Ottawa County’s investment policy does not have specific limits in excess of state law on concentration of credit risk. All investments held at year-end are reported above.

The System categorizes its fair value measurements of investments within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The System has the following recurring fair value measurements as of year-end.

- The System does not have any investments valued using quoted market prices (Level 1 inputs).
- The MBIA Michigan Class investment is valued using a pricing model utilizing observable fair value measures of fund investments and other observable inputs to determining the fair value of the securities making up the investment fund (Level 2 inputs).
- The System does not have any investments that report fair value based on significant unobservable inputs (Level 3 inputs).

Remaining Discretely Presented Component Units

The remaining component units reported cash and pooled investments of \$2,975,891 at their year-ends. All cash and pooled investment accounts are in the name of the Ottawa County Treasurer and a specific fund or common account at component unit year-ends. Cash and pooled investments are recorded in component unit records at fair value. Reported balances of cash and pooled investments were as follows:

Component unit	Amount
Ottawa County Land Bank Authority – 9/30/20	\$ 49,181
Ottawa County Office of the Water Resources Commissioner – 9/30/20	2,823,904
Ottawa County Brownfield Redevelopment Authority – 9/30/20	92,924
Ottawa County Economic Development Corporation – 9/30/20	<u>9,882</u>
 Total	 <u><u>\$2,975,891</u></u>

The remaining component units categorize their fair value measurements of cash and pooled investments with the Ottawa County Treasurer within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

3. DEPOSITS AND INVESTMENTS (continued)

Discretely Presented Component Units (continued)

The remaining component units have the following recurring fair value measurements for their participation in the Ottawa County cash and pooled investments as of their year-ends:

- The Ottawa County cash and pooled investments are valued using either quoted market prices (Level 1 inputs) or a pricing model utilizing observable fair value measures of fund/pool investments and other observable inputs to determine the fair value of the securities making up the investment fund/pool (Level 2 inputs).
- The Ottawa County cash and pooled investments does not consist of any investments which are valued based on significant unobservable inputs (Level 3 inputs).

Deposit and Investment Risk. For remaining component unit cash and pooled investments held by Ottawa County, the deposit and investment risks can be determined for Ottawa County as a whole, but cannot be separately identified for the remaining component units. The Ottawa County investment pool is unrated. Specific disclosure regarding Ottawa County deposits and investments is provided above.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

4. DEFERRED INFLOWS OF RESOURCES

On the governmental funds balance sheet, the aggregate deferred inflows represent items that will be recognized as an inflow of resources (revenue) in future periods. They are as follows:

	General	Nonmajor Governmental Funds
2020 Property Taxes:		
Primary Government	\$ 1,585,956	\$ -
Delinquent Property Taxes:		
Primary Government	33,495	3,320
Ottawa County Road Commission	4,235	-
Ottawa County Central Dispatch Authority	4,582	-
Survey & Remonumentation	699,625	-
Unavailable Receivables	395,029	326,632
 Total	 \$ 2,722,922	 \$ 329,952

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

5. CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 was as follows:

Primary government

	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land	\$ 62,364,481	\$ 1,251,566	\$ -	\$ 63,616,047
Construction in progress	2,206,348	1,463,461	1,071,304	2,598,505
Total capital assets, not being depreciated	64,570,829	2,715,027	1,071,304	66,214,552
Capital assets, being depreciated:				
Land improvements	30,892,049	1,308,083	-	32,200,132
Buildings and improvements	104,511,739	1,584,563	-	106,096,302
Equipment	29,750,487	3,786,448	1,108,080	32,428,855
Total capital assets, being depreciated	165,154,275	6,679,094	1,108,080	170,725,289
Less accumulated depreciation for:				
Land improvements	15,951,860	1,237,158	-	17,189,018
Buildings and improvements	48,956,185	3,592,234	-	52,548,419
Equipment	21,349,880	2,770,885	1,108,080	23,012,685
Total accumulated depreciation	86,257,925	7,600,277	1,108,080	92,750,122
Net capital assets, being depreciated	78,896,350	(921,183)	-	77,975,167
Net governmental activities capital assets	\$ 143,467,179	\$ 1,793,844	\$ 1,071,304	\$ 144,189,719

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
Judicial	\$ 95,640
General Government	3,996,168
Public Safety	52,891
Public Works	144,464
Health and Welfare	129,783
Culture and Recreation	1,346,564
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the net position	<u>1,834,768</u>
Total depreciation expense - governmental activities	<u>\$ 7,600,277</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

5. CAPITAL ASSETS (continued)

Discretely presented component units

	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land	\$ 3,461,915	\$ -	\$ -	\$ 3,461,915
Construction in progress	897,084	7,279,188	-	8,176,272
Total capital assets, not being depreciated	<u>4,358,999</u>	<u>7,279,188</u>	<u>-</u>	<u>11,638,187</u>
Capital assets, being depreciated:				
Buildings	17,793,790	280,450	-	18,074,240
Equipment	46,227,267	1,422,735	1,800,088	45,849,914
Infrastructure	480,980,878	28,714,965	-	509,695,843
Total capital assets, being depreciated	<u>545,001,935</u>	<u>30,418,150</u>	<u>1,800,088</u>	<u>573,619,997</u>
Less accumulated depreciation for:				
Buildings	5,380,675	338,844	-	5,719,519
Equipment	30,172,383	2,655,376	1,800,088	31,027,671
Infrastructure	215,930,884	14,127,698	-	230,058,582
Total accumulated depreciation	<u>251,483,942</u>	<u>17,121,918</u>	<u>1,800,088</u>	<u>266,805,772</u>
Net capital assets, being depreciated	<u>293,517,993</u>	<u>13,296,232</u>	<u>-</u>	<u>306,814,225</u>
Net component units capital assets	<u>\$ 297,876,992</u>	<u>\$ 20,575,420</u>	<u>\$ -</u>	<u>\$ 318,452,412</u>

Commitments

The Ottawa County Road Commission had construction and contract commitments of approximately \$2,530,000 at their September 30, 2020 year-end. The Ottawa County Public Utilities System had construction and contract commitments of approximately \$2,230,000 at their December 31, 2019 year-end.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

6. INTERFUND, RECEIVABLES, PAYABLES, AND TRANSFERS

Interfund balances as of September 30, 2020 are as follows:

Amounts due to and from other funds

	Due from Other Funds	Due to Other Funds
Primary Government		
General Fund	\$ 63,476	\$ -
Nonmajor Governmental	43,433	-
Internal Service Funds	3,757,814	3,864,723
	<u>\$ 3,864,723</u>	<u>\$ 3,864,723</u>

Included in the Internal Service funds is \$3,864,723 which represents funds from the worker's compensation program that are invested by the Ottawa County Insurance Authority.

Receivable and Payable

As of September 30, 2020, certain funds that are a part of the County's pooled cash report negative cash balances. Accordingly, an interfund payable is established in the amount of the negative cash balance and a corresponding interfund receivable is established in the General Fund.

	Interfund Receivable	Interfund Payable
General Fund	\$ 1,564,898	\$ -
Nonmajor Governmental Funds	-	1,564,898
	<u>\$ 1,564,898</u>	<u>\$ 1,564,898</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

6. INTERFUND, RECEIVABLES, PAYABLES, AND TRANSFERS (continued)

Long-term advances to and from component units and primary government

	Advances to Component Units	Advances from Primary Government
Primary Government		
Major Governmental Funds:		
General Fund	\$325,000	\$ -
Component Units:		
Ottawa County Public Utilities	-	150,000
Ottawa County Office of the Water Resources Commissioner	-	175,000
	<u>\$325,000</u>	<u>\$325,000</u>
Total	<u>\$325,000</u>	<u>\$325,000</u>

Interfund transfers within the primary government

	Transfer In:					
	General	Community Mental Health	Substance Use Disorder	Nonmajor Governmental Funds	Internal Service Funds	Total
Primary Government						
Transfer out:						
Major Funds:						
General Fund	\$ -	\$ 476,500	\$ -	\$ 12,571,613	\$ -	\$ 13,048,113
Delinquent Tax Revolving Fund	-	-	-	674,750	-	674,750
Internal Service Funds	1,650,297	-	-	2,996,648	13,546	4,660,491
Nonmajor Governmental Funds	-	-	64,373	638,940	-	703,313
	<u>\$ 1,650,297</u>	<u>\$ 476,500</u>	<u>\$ 64,373</u>	<u>\$ 16,881,951</u>	<u>\$ 13,546</u>	<u>\$ 19,086,667</u>
TOTAL	<u>\$ 1,650,297</u>	<u>\$ 476,500</u>	<u>\$ 64,373</u>	<u>\$ 16,881,951</u>	<u>\$ 13,546</u>	<u>\$ 19,086,667</u>

Transfers are used to move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and move revenues from the fund that is required to collect them to the fund required, or allowed, to expend them.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

7. LEASES

Operating leases

The County is a lessee under various operating leases for building and office space. Lease expenditures for the year ended September 30, 2020 amounted to \$39,256. Future minimum lease payments for these leases are as follows:

Year Ending September 30	Amount
2021	\$33,538
2022	4,948
2023	4,948
	<u>\$43,433</u>

The County is also a lessor under various operating lease agreements for office space and marinas. At September 30, 2020 the original cost of these assets was \$7,769,738 and the accumulated depreciation totals \$3,447,926 leaving a carrying value of \$4,321,813. Lease revenue for the year ended September 30, 2020 was \$601,559. Future lease revenues for these leases are as follows:

Year Ending September 30	Amount
2021	\$ 625,719
2022	583,450
2023	557,429
2024	537,302
2025	598,340
2026 - 2030	<u>2,550,000</u>
	<u>\$ 5,452,240</u>

COUNTY OF OTTAWA, MICHIGAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

8. LONG-TERM DEBT

The County issues and guarantees bonds for governmental activities and component units to provide funds for the construction of water and sewage disposal systems, drains and buildings, and to refund previously issued bonds. The Primary Government bonds are repaid through designated general funding sources. The private placement bonds for the primary government are secured by the limited tax, full faith and credit pledge of the County. The bonds issued for the component units are generally being repaid from funds received from local municipalities in the County, from drain assessments levied and gas and weight tax. Under the terms of the bond agreements with local municipalities, the local municipalities have pledged their full faith and credit to pay the amounts sufficient to make principal and interest payments on the bonds each year. The County has also pledged its full faith and credit for payment on the bonds, but has not established a reserve or sinking fund to cover defaults by property owners or local units. These bonds generally are issued as 20-year serial bonds with varying amounts of principal maturing each year.

The original issue amount of the primary government's bonds is \$47,535,000.

Bonds outstanding for which the County has pledged its full faith and credit are as follows:

Purpose	Primary Government	Component Units		Total Ottawa County
		Ottawa County Public Utilities System	Ottawa County Office of the Water Resources Commissioner	
Governmental activities	\$23,575,000	\$ 59,269,055	\$ 1,541,530	\$ 84,385,585
Governmental activities-refunding	7,425,000	47,720,000	-	55,145,000
Private placements	2,940,000	-	-	2,940,000
Total	<u>\$33,940,000</u>	<u>\$106,989,055</u>	<u>\$ 1,541,530</u>	<u>\$142,470,585</u>

Interest is payable on all bond obligations semi-annually, and principal payments are made annually. The annual debt service requirements to maturity for the bonds outstanding (including component unit notes and capital leases) at year-end are as follows:

Governmental Activities

Current Year Plus	Primary Government				Component Units	
	Bond		Private Placement		Bond	
	Principal	Interest	Principal	Interest	Principal	Interest
one year	\$ 3,205,000	\$ 1,023,858	\$ 365,000	\$ 111,720	\$ 7,550,046	\$ 4,729,537
two years	3,680,000	917,668	365,000	97,850	7,791,130	4,446,514
three years	4,370,000	785,526	365,000	83,980	8,044,782	4,151,227
four years	3,880,000	643,994	365,000	70,110	8,194,214	3,844,151
five years	3,525,000	508,654	370,000	56,240	8,224,373	3,535,734
years 6-10	11,905,000	840,337	1,110,000	84,360	39,706,035	13,152,499
years 11-15	205,000	40,652	-	-	31,809,349	5,749,676
years 16-20	230,000	17,030	-	-	10,551,500	1,316,992
years 21-25	-	-	-	-	1,290,000	28,219
Total	<u>\$ 31,000,000</u>	<u>\$ 4,777,719</u>	<u>\$ 2,940,000</u>	<u>\$ 504,260</u>	<u>\$ 123,161,429</u>	<u>\$ 40,954,549</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

8. LONG-TERM DEBT (continued)

Changes in long-term liabilities

Long-term liability activity for the year ended September 30, 2020 was as follows:

Primary Government	Balance			Balance September 30 2020	Due Within One Year
	October 1 2019	Additions	Reductions		
Governmental activities:					
General obligation bonds					
QECB 2013 bonds	\$ 3,305,000	\$ -	\$ 365,000	\$ 2,940,000	\$ 365,000
Pension 2014 bonds	24,700,000	-	1,925,000	22,775,000	2,270,000
2015 Refunding bonds	8,280,000	-	855,000	7,425,000	895,000
Marina Bond	-	800,000	-	800,000	40,000
Bond premium	956,426	-	135,482	820,944	-
Capital lease	-	73,544	14,904	58,640	14,709
Landfill reclamation	4,491,543	515,097	-	5,006,640	1,639,000
Compensated absences	3,123,274	728,629	35,998	3,815,905	3,815,905
Total	<u>\$ 44,856,243</u>	<u>\$ 2,117,270</u>	<u>\$ 3,331,384</u>	<u>\$ 43,642,129</u>	<u>\$ 9,039,614</u>

Compensated absences are liquidated by the Compensated Absences internal service fund and landfill reclamation is liquidated by the Solid Waste Clean-up fund, a sub-fund of the General Fund.

The reporting entity's legal debt margin at September 30, 2020 is \$1,616,370,488.

Discretely Presented Component Units

	Beginning			End of Year	Due within One Year
	of Year	Additions	Reductions		
Governmental activities:					
General obligation bonds	\$ 114,060,798	\$ -	\$ 6,810,213	\$ 107,250,585	\$ 5,777,854
Special assessment bonds	1,375,000	-	95,000	1,280,000	95,000
Bond premium	7,523,311	-	928,897	6,594,414	-
Notes payable	6,659,745	882,000	975,017	6,566,728	1,057,417
Claims payable	66,024	-	60,023	6,001	-
Compensated absences	1,380,174	658,876	374,858	1,664,193	595,516
Capital lease	8,664,055	-	599,939	8,064,116	619,775
Total	<u>\$ 139,729,107</u>	<u>\$ 1,540,876</u>	<u>\$ 9,843,947</u>	<u>\$ 131,426,037</u>	<u>\$ 8,145,562</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

8. LONG-TERM DEBT (continued)

Changes in long-term liabilities (continued)

The Ottawa County Office of the Water Resources Commissioner also had the following short term-note activity during 2020:

Discretely Presented Component Units

	Balance October 1, 2020	Additions	Reductions	Balance September 30, 2020
Governmental activities:				
Various Drain notes payable, principal payments ranging from \$40,000 to \$99,000, due in 2020, plus interest of 1.85%	\$354,000	\$ -	\$ 354,000	\$ -
Various Drain notes payable, principal payments ranging from \$45,000 to \$130,000, due in 2021, plus interest of 2.14%	-	175,000	-	175,000
	<u>\$354,000</u>	<u>\$ 175,000</u>	<u>\$ 354,000</u>	<u>\$175,000</u>

Conduit debt

In 2011, the Economic Development Corporation of Ottawa County ("EDC"), a discretely presented component unit, issued \$10 million in limited obligation refunding revenue bonds on behalf of Hope College. Although this debt bears the name of the EDC, the EDC has no obligation for such debt beyond the resources provided by a lease or loan with Hope College. The proceeds were used to advance refund a portion of the \$16,385,000 in outstanding bond principal of the Michigan Higher Education Facilities Authority Limited Obligation Bonds, series 2002A. At September 30, 2020, \$2,130,000 was still outstanding.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

9. LANDFILL RECLAMATION

The County owns the Southwest Ottawa County Refuse Disposal Center ("SOCRDC") otherwise known as the Southwest Ottawa County Landfill. Waste Management operated the landfill from the early 1970's until it was closed in 1981. The landfill was closed per the terms of the "1981 closure agreement" between the County and the Department of Natural Resources ("DNR"). The agreement outlined a plan to cap the landfill and install a pump and carbon filtration system. Waste Management installed the cap in the mid 1980's; the pump and carbon filtration system was built by the County in 1987, as per the terms of the closure agreement. The County has been operating the pump and filter system 24 hours a day, 7 days a week since beginning operation in 1987.

The pump and filter system were not effective in containing the plume of contaminants in the groundwater down gradient from the landfill. As a result, contaminants have escaped past the outer purge wells and are migrating southwest towards Lake Michigan. Even though the contaminated water meets drinking water standards, the County provided municipal water infrastructure to property owners in the path of the plume, and is working with the local unit of government to place institutional controls on future users moving into the area. The County has completed negotiations with the Michigan Department of Environmental Quality ("MDEQ"), formerly known as the DNR, with a revised plan to contain the contamination. The County recapped the landfill and enhanced the water filtration system with a project started in 2006. The County is reviewing the feasibility of a soil/bentonite onsite slurry wall and treatment system improvements to minimize additional contamination. Landfill post closure cost estimates are subject to change based on inflation, deflation, technology or changes to applicable laws or regulations.

The County's estimate of the costs of operating, maintaining and improvements to the landfill containment and treatment system are as follows:

Year Ending September 30	Present Value of Estimated Cost
2021	\$1,639,000
2022	334,723
2023	343,950
2024	353,439
2025	363,197
2026-2030	<u>1,972,331</u>
Total	<u>\$5,006,640</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN

County of Ottawa

Plan description

The employer’s defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (“MERS”) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits provided

Benefits provided include plans with multipliers ranging from 1.70 to 2.50. Vesting period of 6-10 years. Normal retirement age is 60. Final average compensation is calculated based on a 5 years average.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2019):

Inactive employees or beneficiaries currently receiving benefits	635
Inactive employees entitled but not yet receiving benefits	474
Active employees	461
Total	1,570

Contributions

The County is required to contribute at an actuarially determined rate, which for the current year was \$514 to \$291,131 per month depending on position and classification. Participating employees are required to contribute from 0.00% to 6.99% percent of gross wages to the plan based on position and classification. The contribution requirements of the County are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

Net pension liability

The employer’s net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date. Amounts due for pension liabilities are liquidated by the Governmental or Proprietary funds from which the related employees’ compensation is paid.

The total pension liability in the December 31, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5% (3-4% for 2014)

Salary Increases: base wage inflation of 3.75% in the long-term (plus merit and longevity from 0-11% based on age) (4.5% for 2014)

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

County of Ottawa (continued)

Net pension liability (continued)

Investment rate of return: 7.35%, net of investment expense, including inflation

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% male and 50% female blend. Mortality rates for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% male and 50% female blend.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money Weighted Rate of Return
Global Equity	60.00%	7.75%	3.15%
Global Fixed Income	20.00%	3.75%	0.25%
Private Investments	20.00%	9.75%	1.45%
Inflation			2.50%
Administrative fee			0.25%
			7.60%

Discount rate. The discount rate used to measure the total pension liability is 7.60%, which did not change from the prior year. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

County of Ottawa (continued)

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at 12/31/18	\$295,112,543	\$221,308,051	\$73,804,492
Changes for the year:			
Service cost	3,911,248	-	3,911,248
Interest	23,176,263	-	23,176,263
Change in benefits	-	-	-
Differences between expected and actual experience	(599,287)	-	(599,287)
Change in assumptions	10,554,788	-	10,554,788
Employer contributions	-	10,604,402	(10,604,402)
Employee contributions	-	1,283,336	(1,283,336)
Net investment income	-	29,922,304	(29,922,304)
Benefit payments, including refunds	(14,729,757)	(14,729,757)	-
Administrative expense	-	(515,451)	515,451
Other changes	(2)	-	(2)
Net changes	22,313,253	26,564,834	(4,251,581)
Balance at 12/31/19	\$317,425,796	\$247,872,885	\$69,552,911

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the employer's net pension liability would be using a discount rate that is 1.00% lower (6.60%) or 1.00% higher (8.60%) than the current rate.

	1% Decrease	Current Discount rate	1% Increase
Total Pension Liability	\$355,632,394	\$317,425,796	\$285,302,170
Fiduciary Net Position	247,872,885	247,872,885	247,872,885
Net Pension Liability	\$107,759,509	\$ 69,552,911	\$ 37,429,285

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

County of Ottawa (continued)

Pension expense and deferred outflows and deferred inflows of resources related to pensions

For the year ended September 30, 2020, the employer recognized pension expense of \$18,830,585. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$ 1,233,681
Differences in assumptions	5,277,394	-
Excess(deficit) investment returns	1,743,645	-
Contributions subsequent to the measurement date*	5,910,620	-
Total	<u>\$ 12,931,659</u>	<u>\$ 1,233,681</u>

*The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ended 2021.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ (3,755,742)
2022	(1,065,105)
2023	(3,327,088)
2024	(2,360,577)
2025	-
Thereafter	<u>-</u>
Total	<u>\$ (5,787,358)</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Road Commission

Plan description

The employer’s defined benefit pension plan provides certain retirement, disability and death benefits to plan members and beneficiaries. The employer participates in the Municipal Employees Retirement System (“MERS”) of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained accessing the MERS website at www.mersofmich.com.

Benefits provided

Benefits provided include plans with multipliers ranging from 1.7 to 2.50. Vesting period of 6-10 years. Normal retirement age is 60. Final average compensation is calculated based on a 3 years average.

Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2019):

Inactive employees or beneficiaries currently receiving benefits	141
Inactive employees entitled but not yet receiving benefits	20
Active employees	71
Total	232

Contributions

The Commission is required to contribute a fixed monthly amount of \$184,999 for some employee groups and at an actuarially determined rate of 70.32% of annual covered payroll for other groups depending on position and classification. Participating employees are required to contribute from 3% to 5% percent of gross wages to the plan based on position and classification. The contribution requirements of the Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by labor agreements.

Net pension liability

The employer’s net pension liability was measured as of December 31, 2019, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: base wage inflation of 3.00% in the long-term (plus merit and longevity from 0-11% based on age)

Investment rate of return: 7.35%, net of investment expense, including inflation

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Road Commission (continued)

Net pension liability (continued)

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% male and 50% female blend. Mortality rates for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% male and 50% female blend.

The actuarial assumptions used in the valuation were based on the results of the most recent actuarial experience study.

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return	Expected Money Weighted Rate of Return
Global Equity	60.00%	7.75%	3.15%
Global Fixed Income	20.00%	3.75%	0.25%
Private Investments	20.00%	9.75%	1.45%
Inflation			2.50%
Administrative fee			0.25%
Investment rate of return			<u>7.60%</u>

Discount rate. The discount rate used to measure the total pension liability is 7.60%. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Road Commission (continued)

Changes in the net pension liability

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a)-(b)
Balance at January 1, 2019	\$55,755,979	\$31,105,676	\$24,650,303
Changes for the year:			
Service cost	460,565	-	460,565
Interest	4,312,936	-	4,312,936
Change in benefits	-	-	-
Differences between expected and actual experience	345,614	-	345,614
Change in assumptions	1,538,608	-	1,538,608
Contributions : employer	-	2,716,485	(2,716,485)
Contributions: employee	-	199,107	(199,107)
Net investment Income	-	4,158,711	(4,158,711)
Benefit payments, including refunds	(4,149,126)	(4,149,126)	-
Administrative expense	-	(71,644)	71,644
Other changes	-	-	-
Net changes	2,508,597	2,853,533	(344,936)
Balance at December 31, 2019	\$58,264,576	\$33,959,209	\$24,305,367

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the employer, calculated using the discount rate of 7.60%, as well as what the employer's net pension liability would be using a discount rate that is 1.00% lower (6.60%) or 1.00% higher (8.60%) than the current rate.

	1% Decrease	Current Discount Rate	1 % Increase
Total pension liability	\$63,853,791	\$58,264,576	\$53,438,643
Fiduciary net position	33,959,209	33,959,209	33,959,209
Net pension liability	\$29,894,582	\$24,305,367	\$19,479,434

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Road Commission (continued)

Pension expense and deferred outflows and deferred inflows of resources related to pensions

For the year ended September 30, 2020 the employer recognized pension expense of \$3,048,810. The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ 230,409	\$274,096
Differences in assumptions	1,025,739	-
Excess(deficit) investment returns	157,489	-
Contributions subsequent to the measurement date*	1,789,070	-
Total	<u>\$3,202,707</u>	<u>\$274,096</u>

*The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending 2020.

Amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

2021	\$ 290,082
2022	753,523
2023	440,428
2024	(344,492)
Thereafter	<u>-</u>
Total	<u>\$1,139,541</u>

Ottawa County Central Dispatch Authority

Plan description

The Authority participates in the Municipal Employees Retirement System ("MERS") of Michigan. MERS is an agent multiple employer, statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and administered by a nine member Retirement Board. MERS issues a publicly available financial report that includes financial statements and required supplementary information. This report may be obtained by accessing the MERS website at www.mersofmich.com.

The defined benefit pension plan is closed to new entrants.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
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10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Central Dispatch Authority (continued)

Benefits provided

Benefits provided include a multiplier of 2% per year of service times final average compensation with a vesting period of 10 years. Normal retirement age is 60 with early retirement at 50 with 25 years of service with various benefits. Benefits are calculated using final average compensation of 3 years. Membership of the defined benefit plan consisted of the following at the date of the latest actuarial valuation (December 31, 2018):

Active plan members	3
Inactive employees entitled but not yet receiving benefits	4
Inactive employees or beneficiaries currently receiving benefits	<u>12</u>
Total	19

Contributions

The Authority is required to contribute at an actuarially determined rate of \$10,142 per month for members of the general employee division. General division employees are required to contribute at a rate from 0% to 2% of annual covered payroll to the plan. The contribution requirements of the Authority are established and may be amended by the MERS Retirement Board. The contribution requirements of employees are established and may be amended by employment and labor agreements.

Net pension liability

The employer's net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an annual actuarial valuation as of that date.

The total pension liability in the December 31, 2018 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation:	2.5% (3-4% for 2014)
Salary Increases:	3.75% (4.5% for 2014)
Investment rate of return:	7.75%, net of investment expense, including inflation (8.25% for 2014)

Mortality rates used for non-disabled plan member were based on a weighted blend of RP-2014 mortality tables of a 50% male and 50% female blend. Mortality rates used for disabled plan member were based on a blend of RP-2014 disabled retire mortality tables of a 50% male and 50% female blend of disabled retirees. (1994 group annuity tables is 2014)

The actuarial assumptions used in the valuation were based on the results of the 2015 actuarial experience study.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Central Dispatch Authority (continued)

The long-term expected rate of return on pension plan investments was determined using a model method in which the best-estimate ranges of expected future real rates of return (expected returns, net of investment and administrative expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by expected inflation.

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>	<u>Expected Money Weighted Rate of Return*</u>
Global Equity	57.50%	6.27%	3.60%
Global Fixed Income	20.00%	3.43%	0.68%
Real Assets	12.50%	5.48%	0.69%
Diversifying Strategies	10.00%	7.81%	0.78%
Inflation			2.00%
Administrative Fee			<u>0.25%</u>
Investment rate of return			<u>8.00%</u>

Discount rate. The discount rate used to measure the total pension liability is 8.00% which remained the same as the prior year. The projection of cash flows used to determine the discount rate assumes that employer and employee contributions will be made at the rates agreed upon for employees and the actuarially determined rates for employers. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to pay all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Central Dispatch Authority (continued)

Changes in the Net Pension Liability

	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) - (b)
Balance at 12/31/17	\$2,433,259	\$2,109,587	\$323,672
Changes for the Year:			
Service Cost	14,945	-	14,945
Interest	188,436	-	188,436
Change in benefits	-	-	-
Differences between expected and actual experience	(129,216)	-	(129,216)
Change in assumptions	-	-	-
Contributions: employer	-	93,216	(93,216)
Contributions: employee	-	4,165	(4,165)
Net Investment income	-	(80,956)	80,956
Benefit payments, incl refunds	(170,552)	(170,552)	-
Administrative expense	-	(4,050)	4,050
Other Changes	1	-	1
Net Changes	(96,386)	(158,177)	61,791
Balance at 12/31/18	<u>\$2,336,873</u>	<u>\$1,951,410</u>	<u>\$385,463</u>

Sensitivity of the net pension liability to changes in the discount rate

The following presents the net pension liability of the employer, calculated using the discount rate of 8.00%, as well as what the employer's net pension liability would be using a discount rate that is 1% lower (7.00%) or 1% higher (9.00%) than the current rate.

	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 2,543,216	\$ 2,336,873	\$ 2,156,897
Fiduciary Net Position	1,951,410	1,951,410	1,951,410
Net Pension Liability	<u>\$ 591,806</u>	<u>\$ 385,463</u>	<u>\$ 205,487</u>

Pension expense and deferred outflows of resources related to pensions

For the year ended December 31, 2019 the employer recognized pension expense of \$(32,710). The employer reported deferred outflows and inflows of resources related to pensions from the following sources:

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

10. DEFINED BENEFIT PENSION PLAN (continued)

Ottawa County Central Dispatch Authority (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$ -
Differences in assumptions	-	-
Excess (deficit) investment returns	147,298	-
Contributions subsequent to the measurement date*	108,282	-
Total	\$ 255,580	\$ -

* The amount reported as deferred outflows of resources resulting from the contributions subsequent to the measurement date will be recognized as a reduction in the net pension liability for the year ending December 31, 2020.

Amounts reported as deferred outflows and inflows of resources related to pensions (excluding contributions subsequent to the measurement date) will be recognized in pension expense as follows:

2020	\$	52,340	
2021		16,669	
2022		28,962	
2023		49,327	
2024		-	
Thereafter		-	
Total	\$	147,298	

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

11. DEFINED CONTRIBUTION PENSION PLAN

Primary government

The County's defined contribution pension plans provide pension benefits for certain employee groups hired after January 1, 2012 who are eligible for MERS membership and those hired before January 1, 2012 electing participation in the defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employer and plan member contributions are recognized in the period that the contributions are due. Plan investments are excluded from this report as the fiduciary responsibility for this plan rests with MERS.

Participation in the defined contribution plan is mandatory for all eligible employees. The County contributes 3% of each participant's base salary to the plan. Employees are required to contribute a minimum of 3% of base pay to the plan. The County also matches employee contributions another 3% for a maximum County contribution of 6%. Participating employees are vested 50% after 3 years of service, 75% after 4 years of service, and 100% after 5 years of service. The plan provisions and contribution amounts were established by the Board and may be amended by the Board. The plan is administered by MERS. The County and member contributions were \$1,395,569 and \$1,339,620, respectively, for the current year.

Deferred compensation plan

The County offers to their employees several different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to County employees with various options and employer contribution requirements depending on which bargaining unit the employee is a member. All plans permit employees to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County employee contributions for the year ended September 30, 2020 were \$2,287,492 and the County match was \$385,892.

Discretely presented component units

The Ottawa County Central Dispatch Authority's ("OCCDA") defined contribution pension plan provides pension benefits for employees hired after January 1, 2000 who work 30 or more hours per week and those hired before January 1, 2000 electing participation in the defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate immediately upon employment. The OCCDA contributes 2% of each participant's base salary to the plan. The Authority also matches employee contributions up to a total OCCDA contribution of 5%. Employees are required to contribute a minimum of 2% of base pay to the plan. Participating employees are immediately 100% vested in the member's accumulated balance. The plan provisions and contribution amounts were established by the OCCDA Board and may be amended by the OCCDA Board. The plan is administered by MERS. The OCCDA and member contributions were \$89,258 and \$89,258 respectively, for the current year.

The Ottawa County Road Commission ("Commission") provides a defined contribution pension plan for eligible employees excluded from the defined benefit pension plan (externally managed), which provides pension benefits to qualified employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Commission's contribution for employees eligible to participate in the plans vests immediately. The Commission and employees contribute 4% of participant coverage wages. Commission contributions were \$100,526 and participant contributions were \$100,526 to the plan during the year. The plan provisions and contribution amounts were established and may be amended by the Commission.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

11. DEFINED CONTRIBUTION PENSION PLAN

Deferred compensation plan

The OCCDA offers to their employees several different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to OCCDA employees with various options and employer contribution requirements depending on which bargaining unit the employee is a member. All plans permit employees to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The OCCDA employee contributions were \$88,200 and OCCDA match was \$18,372 for the current year.

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of participants and their beneficiaries. Investments are managed by the plans' trustees, under one of several investment options, or combination thereof. The choice of the investment option(s) is made by the participants or the investment manager at the option of the employee. As the assets of the trust are managed by the plans trustees, and the County does not have fiduciary responsibility. The plan assets are not recorded in the financial statements of the County.

The Commission offers its employees a deferred compensation plan created in accordance with IRS section 457. The plan, available to all Commission employees, permits them to defer a portion of their current salary until future years. A trust has been established for the plan assets and the related assets and liability are not included in the Commission's financial statements.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST-EMPLOYMENT BENEFITS

County of Ottawa

Plan description

The County of Ottawa Retiree Medical Plan (The “Plan”) is a single-employer plan established and administered by the County of Ottawa and can be amended at its discretion. The Plan is included as an Other Post-Employment Benefits (“OPEB”) trust fund in the County’s financial statements; a stand-alone financial report has not been issued, but a legal trust has been established for the plan.

Benefits provided

Benefit provisions are established through negotiations between the County and bargaining units and employee groups. Retirees under age 65 hired before January 1, 2008 contribute an amount equal to the Priority Health insured premium rate (which is a combined rate for active and pre-65 retirees). Retirees under 65, hired after January 1, 2008 pay the actuarially determined cost of medical and prescription drug benefits for retirees under age 65. All retirees over 65 pay the insured premium rate applicable to retirees over 65. In addition, retirees under age 65 in certain benefit groups receive a monthly credit that is used to reduce the amount of their contribution. The credit amount for the years of service range from \$4 - \$10 for each year of service with a maximum of \$100 - \$250 per month.

Summary of participants

Membership of the Plan consisted of the following as October 1, 2019:

Retired Plan Members	65
Active Plan Members	<u>837</u>
Total Participants	902

Contributions

The Plan was established and is being funded under the authority of the County Board of Commissioners and under agreements with the unions representing various classes of employees. The Plan’s funding policy is that the employer will contribute any required amounts as determined by an annual actuarial valuation. There are no long-term contracts for contributions to The Plan. The Plan has no legally required reserves.

Net OPEB liability

The employer’s net OPEB liability was measured as of September 30, 2020. The total OPEB liability was determined by an actuarial valuation as of October 1, 2019 and projected to September 30, 2020 and rolled forward to September 30, 2019. The following actuarial assumptions applied to all periods included in the measurement:

Inflation	Included in rate of return
Salary increases	2.0%
Investment rate of return	5.00% including inflation
Mortality	Pub-2010 Headcount weighted mortality table for General and Public Safety, annuitant and non-annuitant, sex distinct with improvement scale MP-2018

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST-EMPLOYMENT BENEFITS (continued)

Net OPEB Liability (continued)

The long-term expected rate of return on retirement plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of retirement plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the retirement plan's target asset allocations of September 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Expected Rate of Return
US stocks	56%	6.3%
International developed stocks	4%	7.0%
Emerging market stocks	5%	8.6%
Bonds	30%	3.0%
Cash	5%	1.4%

The sum of each target allocation times its long-term expected rate is 5.00%.

Discount rate

The discount rate used to measure the total OPEB liability was 5.00%. The projection of cash flows used to determine the discount rate assumed that County contributions will be made at rates equal to the most recent recommend contribution expressed as a percentage of covered payroll. Based on those assumptions, the retirement plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long-term expected rate was used to discount the projected benefits. From the year that the benefit payments were not projected to be covered by the projected assets (the "depletion date"), projected benefits were discounted at a discount rate reflecting a 20-year AA/Aa tax-exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB liability. The discount rate used for September 30, 2019 actuarial liability was 5.28%.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST-EMPLOYMENT BENEFITS (continued)

Changes in the Net OPEB Liability

	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a) - (b)
Balance at September 30, 2019	\$5,652,909	\$6,099,606	\$(446,697)
Changes during the year			
Service cost	46,742	-	46,742
Interest	298,361	-	298,361
Experience (gains)/losses	(144,260)	-	(144,260)
Change in actuarial assumptions	487,403	-	487,103
Contributions-employer, including receivable to OPEB trust	-	1,539	(1,539)
Contributions-employee	-	-	-
Contribution to OPEB trust	-	-	-
Contributions/expenses paid from general operating funds	-	-	-
Contributions/benefit paid from general operating funds	-	-	-
Net investment income	-	602,108	(602,108)
Benefit payments; including refunds of employee contributions	(97,766)	(97,766)	-
Administrative expenses	-	(68,084)	68,084
Other changes	-	-	-
Total changes	590,480	437,797	152,683
Balance at September 30, 2020	\$6,243,389	\$6,537,403	\$(294,014)

Sensitivity of the net OPEB liability to changes in the discount rate

The following presents the net OPEB liability of the County, calculated using the discount rate of 5.28%, as well as using a discount rate that is 1% higher and lower than base assumptions.

<u>Discount</u>	1% Decrease 4.28%	Current Discount Rate 5.28%	1% Increase 6.28%
Total OPEB Liability	\$6,866,606	\$ 6,243,389	\$ 5,707,829
Plan Fiduciary Net Position	6,537,403	6,537,403	6,537,403
Net OPEB Liability	<u>\$ 329,203</u>	<u>\$ (294,014)</u>	<u>\$ (829,574)</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST-EMPLOYMENT BENEFITS (continued)

Sensitivity of the net OPEB liability to changes in the health cost trend rate

The following presents the net OPEB liability of the County, calculated using the trend rate, as well using a trend rate that is 1% higher and lower than base assumptions.

<u>Trend</u>	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 5,601,303	\$ 6,243,389	\$ 7,051,335
Plan Fiduciary Net Position	6,537,403	6,537,403	6,537,403
Net OPEB Liability	<u>\$ (936,100)</u>	<u>\$ (294,014)</u>	<u>\$ 513,932</u>

Pension expense and deferred outflows of resources and deferred inflows of resources related to pensions

For the year ended September 30, 2020 the County recognized OPEB expense of \$(25,012). The County reported deferred outflows and inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences in experience	\$ 2,108,325	\$ 1,082,576
Differences in assumptions	416,249	1,549,633
Excess (deficit) invest returns	-	331,743
Total	<u>\$ 2,524,574</u>	<u>\$ 2,963,952</u>

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

<u>Year Ended Sept 30</u>	<u>Amount Recognized</u>
2021	\$ (120,475)
2022	(50,735)
2023	(4,946)
2024	(23,975)
2025	32,903
Thereafter	<u>(272,150)</u>
	<u>\$ (439,378)</u>

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST EMPLOYMENT BENEFITS (continued)

Ottawa County Road Commission

Plan Description and Benefits Provided

The Commission administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides of health insurance premiums for retirees until age 65 (Medicare eligible). The plan was closed to non-bargaining employees hired after September 12, 2013 and bargaining employees hired after May 31, 2016. Benefit provisions are established through negotiations between the Commission and bargaining units and employee groups. The Commission makes 80% of the premium payment to the plan. The Retiree Health Plan does not issue a publicly available financial report but a legal trust has not been established for the plan. The retiree contribution was 20% and a benefit freeze was put in place for bargaining employees hired after May 31, 2016 and non-bargaining employees hired after September 12, 2013.

Membership of the Retiree Health plan consisted of the following at the date of the latest actuarial valuation (September 30, 2020):

Inactive employees or beneficiaries currently receiving benefits	72
Active plan members	17
Total	89

Contributions

The contribution requirements of Plan members and the Commission are established and may be amended by the Commission. The actuarially determined contributions are based on the actuarial valuation of the plan. The actual contributions to the plan include benefit costs (80% and 20% made by the Commission and employees respectively) and a contribution to the trust which is made at the discretion of Commission.

Net OPEB Liability

The employer's net OPEB liability was measured as of September 30, 2020 using a method of rolling forward the September 30, 2019 valuation. The total OPEB liability used to calculate the net OPEB liability was determined by an annual actuarial valuation as of that date.

The total OPEB liability in the October 1, 2019 annual actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation: 2.5%

Salary Increases: 0.0%

Discount rate: 7.03%

Healthcare cost trend rates: 8.0 initially going down 0.5% per year, reaching a long-term rate of 5.0%

Mortality rates were based on the 2018 IRS Annuitant and Non-Annuitant tables

The actuarial assumptions used in valuation were based on the results of the 2018 actuarial experience study.

COUNTY OF OTTAWA, MICHIGAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST EMPLOYMENT BENEFITS (continued)

Ottawa County Road Commission (continued)

Discount rate. The discount rate used to measure the total OPEB liability is 7.03%. The Road Commission has committed to a Corrective Action Plan which will fully fund the plan. The retirement plan's fiduciary net position was projected to be sufficient to make projected future benefit payments of current plan members. For projected benefits that are covered by projected assets, the long term expected rate would be used to discount the projected benefits. From the year projected benefits are not projected to be covered by the projected assets (the "depletion date"), projected benefits would be discounted at a discount rate reflecting a 20 year AA/Aa tax exempt municipal bond yield. A single equivalent discount rate that yields the same present value of benefits is calculated. This discount rate is used to determine the total OPEB Liability. The discount rate utilized for the 2019 valuation was 3.58%.

Changes in the Net OPEB Liability

	Increase (Decrease)		
	Total OPEB Liability (a)	Plan Fiduciary Net Position (b)	Net OPEB Liability (a)-(b)
Balance at October 1, 2019	\$3,032,994	\$ 20,742	\$3,012,252
Changes for the year:			
Service cost	127,516	-	127,516
Interest	111,569	-	111,569
Change in benefits	-	-	-
Differences between expected and actual experience	(593,311)	-	(593,311)
Change in assumptions	(134,607)	-	(134,607)
Contributions to OPEB trust	-	20,000	(20,000)
Contributions/benefits paid from general operating funds	-	88,079	(88,079)
Contributions: employer	-	-	-
Contributions: employee	-	-	-
Net investment Income	-	2,039	(2,039)
Benefit payments, including refunds	(88,079)	(88,079)	-
Administrative expense	-	(67)	67
Other changes	-	-	-
Net changes	(576,912)	21,972	(598,884)
Balance at September 30, 2020	\$2,456,082	\$42,714	\$2,413,368

Sensitivity of the Net OPEB Liability to changes in the discount rate.

The following presents the net OPEB liability of the employer, calculated using the discount rate of 7.03%, as well as what the employer's net OPEB liability would be using a discount rate that is 1 percentage point lower (6.03%) or 1% higher (8.03%) than the current rate.

	1% Decrease	Current Discount Rate	1 % Increase
Total OPEB liability	\$2,602,828	\$2,413,368	\$2,321,250

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

12. OTHER POST EMPLOYMENT BENEFITS (continued)

Ottawa County Road Commission (continued)

Sensitivity of the Net OPEB Liability to changes in the healthcare cost trend rates.

The following presents the net OPEB liability of the employer, calculated using the healthcare cost trend rate, as well as what the employer's net OPEB liability would be using a rate that is 1 percentage point lower or 1% higher than the current rate.

	1% Decrease	Current Healthcare Rate	1 % Increase
Total OPEB liability	\$2,268,067	\$2,413,368	\$2,670,331

For the year ended September 30, 2020 the employer recognized OPEB expense of \$280,360.

Deferred outflows of resources and deferred inflows of resources related to OPEB

For the year ended September 30, 2020 the employer reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences in experience	\$ -	\$600,108
Differences in assumptions	886,129	183,124
Excess(deficit) investment returns	704	-
Total	\$886,833	\$783,232

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

2021	\$44,152
2022	44,152
2023	44,150
2024	44,158
2025	45,383
Thereafter	(118,394)
Total	\$103,601

COUNTY OF OTTAWA, MICHIGAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

13. SELF-INSURANCE

Primary government

The County is self-funded for liability, worker's compensation, and unemployment insurance. The claims liabilities reported at September 30, 2020 are based on the requirements of GASB Statement No.10, which requires that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

The Ottawa County, Michigan Insurance Authority ("OCIA") blended component unit accounts for the self-insurance program for municipal excess liability, law enforcement liability, professional liability, and property liability. The OCIA's participating members include the County of Ottawa and the Ottawa County Building Authority blended component unit.

The OCIA records unpaid claims liabilities based on estimates of the ultimate cost of claims, including future claim adjustment expenses that have been reported but not settled, and of claims that have been incurred but not reported. Because actual claims depend on such complex factors as inflation, damage awards and changes in legal liability doctrines, the process used in computing claims liabilities does not necessarily result in an exact amount, particularly for coverages such as general liability. Claims liabilities are (or will be) recomputed periodically using a variety of claims frequency and other economic and societal factors. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The OCIA purchases municipal excess liability, auto liability, professional liability and property coverage. Property coverage carries a \$50,000 deductible and the liability coverages attach above a \$1 million self-insured retention for all other coverages. The liability policy provides coverage of up to \$5 million for liability protection. In addition, the OCIA provides coverage above the \$5 million for total aggregate coverage of \$20 million. The property coverage, including loss of income, is \$150,100,000 which is \$8,400,000 more than the prior year. Coverage was adjusted to reflect updated property values.

The revenues for this fund's operation are reimbursements from various funds. The funds are charged based on the number of full time equivalents, number of vehicles and other pertinent information. Losses, damages and administrative expenses are all paid from this fund. Administrative expenses are first paid from Internal Service fund 6770, Protected Self-Funded Insurance Programs and then invoiced to the OCIA. The claim liability for known claims and incurred but not reported claims are determined by an actuary. No annuity contracts have been purchased to satisfy claim liabilities. Settled claims have not exceeded insurance coverage in the history of the self-insurance program.

The changes in the claims liability for the fiscal year ended September 30, 2020 and the fiscal year ended September 30, 2019 as recorded in the OCIA are as follows:

		Current Year		
	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	End of Year Liability
2020	\$12,805,239	\$1,163,936	\$861,737	\$13,107,438
2019	\$11,617,435	\$1,775,028	\$587,224	\$12,805,239

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

13. SELF-INSURANCE (continued)

The County's self-insured worker's compensation program provides Michigan statutorily required coverage for worker's compensation claims. It also provides employer's liability coverage of \$5 million excess above the \$750,000 self-insured retention. An independent third party administrator administers the program for an annual fee. The claim liability for known claims and incurred but not reported claims are determined by an actuary. The changes in worker's compensation liability for the fiscal year ended September 30, 2020 and the fiscal year ended September 30, 2019:

	Beginning of Year	Current Year Claims and Changes	Claim	End of Year
	Liability	in Estimates	Payments	Liability
2020	\$746,969	\$218,103	\$234,358	\$730,714
2019	\$759,193	\$ 92,264	\$104,488	\$746,969

Beginning January 1, 2011, the County purchased commercial insurance for health, dental and optical coverage for employees. Premiums and associated costs are recorded in the Employee Benefits internal service fund (6771). This fund allocates the cost of the insurance program to departments based on full time equivalents. The County has had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

The self-insurance program for unemployment is accounted for in the Unemployment internal service fund (6772). Unemployment claims are reimbursed to the Michigan Employment Security Commission based on actual claims annually and were \$26,382 and \$6,350 for the fiscal year ended September 30, 2020 and the fiscal year ended September 30, 2019 respectively.

Discretely presented component units

The Ottawa County Central Dispatch Authority (OCCDA), is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority carried commercial insurance to cover risks of losses. The Authority had no settled claims resulting from these risks that exceeded their commercial coverage in any of the past three fiscal years.

Ottawa County Public Utilities System (System) is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees and natural disasters. In order to minimize its exposure to these risks, the System participates in the Michigan County Road Commission Self Insurance Pool. Settled claims relating to participation in Michigan County Road Commission Self Insurance Pool have not exceeded the amount of insurance coverage in any of the past three fiscal years. There were no reductions in insurance coverage from prior years.

The Ottawa County Road Commission (Commission) is exposed to lawsuits and claims. In response to this exposure, the Commission participates in the Michigan County Road Commission Self Insurance Pool (MCRCSIP). Participation in the MCRCSIP requires payment of premiums to the pool. The pool purchases commercial reinsurance on behalf of its members. Due to the Commission's participation in this pool, the liability of the Commission relative to claims covered by the pool is limited to \$25,000 per occurrence.

The Commission's self-funded workers' compensation program includes stop-loss coverage in excess of \$300,000 per incident. This limits the Commissions' responsibility for payment to \$300,000 per workers' compensation claim.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

13. SELF-INSURANCE (continued)

Discretely presented component units (continued)

The Commission's self-funded insurance claims that have been incurred through the end of the year include both those claims that have been reported as well as those that have not been reported. These estimates are recorded in the government-wide statements as they are not expected to be liquidated with expendable available financial resources. The Commission is exposed to various risks of loss related to torts, destruction of assets and errors and omissions for which it obtains coverage from commercial insurance companies. Settled claims for the Road Commission have not exceeded coverage during the past three years. There have been no significant reductions in insurance coverage during the past year.

The changes in the claims liability for the fiscal year ended September 30, 2020 and the fiscal year ended September 30, 2019 are as follows:

	Beginning of Year <u>Liability</u>	Current Year Claims and Changes in <u>Estimates</u>	Claim Payments/ <u>Settlements</u>	End of Year <u>Liability</u>
MCRCSIP Liability Plan				
2019	\$ -	\$71,762	\$50,111	\$21,651
2020	21,651	(16,074)	5,557	-
Workers' Compensation Plan				
2019	203,813	(95,623)	63,817	44,373
2020	44,373	(6,028)	32,344	6,001

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

14. LITIGATION

In the normal course of its activities, the County is a party to various legal actions and subject to certain asserted and unasserted claims. The County refers these actions and claims to the Ottawa County, Michigan Insurance Authority which has sufficient expertise, reserves, excess insurance coverage and available surplus to defend against or, if necessary, satisfy any of these claims and mitigate any negative effects on the County's financial condition.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

15. RELATED PARTY TRANSACTIONS

During the year ended September 30, 2020, the County provided OCCDA operating grants of \$5,274,303 from the 2019 levy.

During the year ended September 30, 2020, the County provided OCRC operating grants of \$4,619,041 from the 2019 levy.

Ottawa County Public Utilities System (“System”) incurred expenses of approximately \$1,140,000 for wages and equipment provided by the Ottawa County Road Commission, which also provides fiscal and managerial services to the System. At their year-end, the System owed the Ottawa County Road Commission \$5,097 for these goods and services.

COUNTY OF OTTAWA, MICHIGAN
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

16. TAX ABATEMENTS

The County receives reduced property tax revenues as a result of Industrial Facilities Tax exemptions. Industrial Facilities Tax Exemptions (IFT), entered into under the Plant Rehabilitation and Industrial Development Districts Act PA 198 of 1974, as amended, provide a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. An IFT certificate entitles the facility to exemption from ad valorem real and/or personal property taxes for a term of 1-12 years as determined by the local unit of government and is computed at half the local property tax millage rate, amounting to a reduction in property taxes of approximately 50%. The amount of IFT Exemptions for the year ended September 30, 2020 was approximately \$829,000. Of the \$829,000 abated, approximately \$416,000 of the abatements were initiated by various townships in the County and \$413,000 were initiated by various cities in the County.

SUPPLEMENTARY

COUNTY OF OTTAWA

REQUIRED SUPPLEMENTARY INFORMATION

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ 54,624,029	\$ 55,697,680	\$ 55,108,418	\$ (589,262)	\$ 52,482,026
Intergovernmental revenues	10,008,526	10,143,995	12,743,351	2,599,356	10,956,292
Charges for services	10,034,993	10,079,626	9,049,636	(1,029,990)	9,837,137
Fines and forfeits	90,500	90,500	67,424	(23,076)	72,221
Investment earnings (loss)	556,250	556,250	408,102	(148,148)	726,308
Licenses and permits	394,105	394,105	351,876	(42,229)	374,476
Rental income	2,117,220	2,117,220	1,879,255	(237,965)	2,166,072
Other	658,962	671,349	889,621	218,272	875,045
Total revenues	<u>78,484,585</u>	<u>79,750,725</u>	<u>80,497,683</u>	<u>746,958</u>	<u>77,489,577</u>
Expenditures					
Current operations					
Legislative	572,512	572,512	530,045	42,467	535,661
Judicial	13,593,658	13,524,192	12,860,678	663,514	12,446,039
General government	15,707,025	16,000,334	14,308,716	1,691,618	14,089,617
Public safety	31,141,120	31,544,514	30,888,550	655,964	30,238,530
Public works	5,722,284	6,300,131	6,204,797	95,334	5,808,107
Health and welfare	1,123,295	1,278,577	951,046	327,531	787,859
Community and economic development	1,391,834	1,268,690	1,098,729	169,961	1,159,850
Other expenditures	642,644	215,348	142,644	72,704	128,249
Total expenditures	<u>69,894,372</u>	<u>70,704,298</u>	<u>66,985,205</u>	<u>3,719,093</u>	<u>65,193,912</u>
Revenues over (under) expenditures	<u>8,590,213</u>	<u>9,046,427</u>	<u>13,512,478</u>	<u>4,466,051</u>	<u>12,295,665</u>
Other financing sources (uses)					
Transfers from other funds	2,863,657	2,810,205	1,650,297	(1,159,908)	709,196
Transfers to other funds	(12,832,706)	(14,617,652)	(12,923,113)	1,694,539	(12,721,686)
Capital leases	-	-	73,544	73,544	-
Total other financing sources (uses)	<u>(9,969,049)</u>	<u>(11,807,447)</u>	<u>(11,199,272)</u>	<u>608,175</u>	<u>(12,012,490)</u>
Net change in fund balance	(1,378,836)	(2,761,020)	2,313,206	5,074,226	283,175
Fund balance, beginning of year	<u>24,192,659</u>	<u>24,192,659</u>	<u>24,192,659</u>	<u>-</u>	<u>23,909,484</u>
Fund balance, end of year	<u>\$ 22,813,823</u>	<u>\$ 21,431,639</u>	<u>\$ 26,505,865</u>	<u>\$ 5,074,226</u>	<u>\$ 24,192,659</u>

COUNTY OF OTTAWA

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED SEPTEMBER 30, 2020

1. Budgets and budgetary accounting

The County adopts an annual budget for the General, special revenue, debt service and capital projects funds following the GAAP basis of accounting. Unexpended appropriations lapse at year-end.

2. Reconciliation between the general fund schedule of revenues, expenditures and changes in fund balance - budget and actual and the statement of revenues, expenditures and changes in fund balance

The adjustments necessary to reconcile actual revenues and expenditures reported on a budgetary basis to actual revenues and expenditures reported in accordance with generally accepted accounting principals are as follows:

	<u>Revenues and other sources</u>	<u>Expenditures and other uses</u>	<u>Net change in fund balance</u>
General fund:			
Schedule of revenues, expenditures and changes in fund balance - budget and actual	\$ 82,221,524	\$ 79,908,318	\$ 2,313,206
Funds classified with the general fund for purposes of GASB Statement #54			
Solid Waste Clean-up (2271)	44,866	332,682	(287,816)
Infrastructure (2444)	10,691	125,000	(114,309)
DBDC (2970)	<u>3,640,022</u>	<u>3,000,000</u>	<u>640,022</u>
Statement of revenues, expenditures and changes in fund balance	<u>\$ 85,917,103</u>	<u>\$ 83,366,000</u>	<u>\$ 2,551,103</u>

COUNTY OF OTTAWA

REQUIRED SUPPLEMENTARY INFORMATION

**COMMUNITY MENTAL HEALTH (2220)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 38,474,355	\$ 39,244,057	\$ 40,628,166	\$ 1,384,109	\$ 36,618,920
Charges for services	188,353	188,353	22,619	(165,734)	241,392
Investment earnings (loss)	-	-	26,804	26,804	(27,890)
Other	48,452	48,667	90,200	41,533	107,545
Total revenues	<u>38,711,160</u>	<u>39,481,077</u>	<u>40,767,789</u>	<u>1,286,712</u>	<u>36,939,967</u>
Expenditures					
Current operations					
Personnel services	9,885,521	10,119,345	9,604,158	515,187	9,022,543
Supplies	354,386	450,312	329,972	120,340	825,897
Other services and charges	29,897,753	30,337,920	30,918,624	(580,704)	28,909,694
Total expenditures	<u>40,137,660</u>	<u>40,907,577</u>	<u>40,852,754</u>	<u>54,823</u>	<u>38,758,134</u>
Revenues over (under) expenditures	<u>(1,426,500)</u>	<u>(1,426,500)</u>	<u>(84,965)</u>	<u>1,341,535</u>	<u>(1,818,167)</u>
Other financing sources (uses)					
Transfers from other funds	<u>1,426,500</u>	<u>1,426,500</u>	<u>476,500</u>	<u>950,000</u>	<u>1,818,167</u>
Total other financing sources (uses)	<u>1,426,500</u>	<u>1,426,500</u>	<u>476,500</u>	<u>950,000</u>	<u>1,818,167</u>
Net change in fund balance	-	-	391,535	2,291,535	-
Fund balance, beginning of year	<u>643,537</u>	<u>643,537</u>	<u>643,537</u>	<u>-</u>	<u>643,537</u>
Fund balance, end of year	<u>\$ 643,537</u>	<u>\$ 643,537</u>	<u>\$ 1,035,072</u>	<u>\$ 2,291,535</u>	<u>\$ 643,537</u>

COUNTY OF OTTAWA

REQUIRED SUPPLEMENTARY INFORMATION

SUBSTANCE USE DISORDER (2225) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 3,034,121	\$ 3,617,976	\$ 2,874,370	\$ (743,606)	\$ 2,927,254
Investment earnings	-	-	9,079	9,079	39,137
Other	-	-	-	-	2,017
Total revenues	<u>3,034,121</u>	<u>3,617,976</u>	<u>2,883,449</u>	<u>(734,527)</u>	<u>2,968,408</u>
Expenditures					
Current operations					
Personnel services	251,970	507,809	456,887	50,922	335,789
Supplies	4,507	21,117	7,936	13,181	4,495
Other services and charges	<u>2,777,644</u>	<u>3,164,050</u>	<u>2,392,188</u>	<u>771,862</u>	<u>2,667,419</u>
Total expenditures	<u>3,034,121</u>	<u>3,692,976</u>	<u>2,857,011</u>	<u>835,965</u>	<u>3,007,703</u>
Revenues over (under) expenditures	-	(75,000)	26,438	(101,438)	(39,295)
Other financing sources (uses)					
Transfers from other funds	-	75,000	64,373	(10,627)	-
Total other financing sources (uses)	-	75,000	64,373	(10,627)	-
Net change in fund balance	-	-	90,811	(112,065)	(39,295)
Fund balance, beginning of year	<u>21,720</u>	<u>21,720</u>	<u>10,300</u>	<u>-</u>	<u>49,595</u>
Fund balance, end of year	<u>\$ 21,720</u>	<u>\$ 21,720</u>	<u>\$ 101,111</u>	<u>\$ (112,065)</u>	<u>\$ 10,300</u>

COUNTY OF OTTAWA
REQUIRED SUPPLEMENTARY INFORMATION
DEFINED BENEFIT PENSION PLAN
SCHEDULE OF CHANGES IN EMPLOYERS NET PENSION
LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	2020	2019	2018	2017	2016	2015
Total pension liability						
Service cost	\$ 3,911,248	\$ 4,134,129	\$ 4,292,728	\$ 4,405,425	\$ 4,562,943	\$ 4,838,448
Interest	23,176,263	22,495,130	21,530,960	20,559,652	18,909,601	17,895,352
Changes in benefit terms	-	(1,199,051)	-	-	-	-
Difference between expected and actual experience	(599,287)	(2,566,233)	(314,505)	(375,877)	1,399,417	-
Changes in assumptions	10,554,788	-	-	-	14,265,472	-
Benefit payments including employee refunds	(14,729,757)	(13,746,995)	(13,008,781)	(11,773,976)	(10,766,401)	(9,838,075)
Other	(2)	2	11	1	-	-
Net change in total pension liability	<u>22,313,253</u>	<u>9,116,982</u>	<u>12,500,413</u>	<u>12,815,225</u>	<u>28,371,032</u>	<u>12,895,725</u>
Total pension liability, beginning of year	<u>295,112,543</u>	<u>285,995,561</u>	<u>273,495,148</u>	<u>260,679,923</u>	<u>232,308,891</u>	<u>219,413,166</u>
Total pension liability, ending of year	<u>\$ 317,425,796</u>	<u>\$ 295,112,543</u>	<u>\$ 285,995,561</u>	<u>\$ 273,495,148</u>	<u>\$ 260,679,923</u>	<u>\$ 232,308,891</u>
Plan Fiduciary Net Position						
Contributions-employer	\$ 10,604,402	\$ 7,103,170	\$ 5,820,947	\$ 4,962,722	\$ 6,686,141	\$ 35,349,429
Contributions-employee	1,283,336	1,337,895	1,749,987	1,927,913	1,583,208	1,661,254
Net Investment income	29,922,304	(9,184,975)	28,190,453	22,309,475	(3,058,471)	10,532,019
Benefit payments including employee refunds	(14,729,757)	(13,746,995)	(13,008,781)	(11,773,976)	(10,766,401)	(9,838,075)
Administrative expense	(515,451)	(456,006)	(446,433)	(440,498)	(445,130)	(388,244)
Net change in plan fiduciary net position	<u>26,564,834</u>	<u>(14,946,911)</u>	<u>22,306,173</u>	<u>16,985,636</u>	<u>(6,000,653)</u>	<u>37,316,383</u>
Plan fiduciary net position, beginning of year	<u>221,308,051</u>	<u>236,254,962</u>	<u>213,948,789</u>	<u>196,963,153</u>	<u>202,963,806</u>	<u>165,647,423</u>
Plan fiduciary net position, ending of year	<u>\$ 247,872,885</u>	<u>\$ 221,308,051</u>	<u>\$ 236,254,962</u>	<u>\$ 213,948,789</u>	<u>\$ 196,963,153</u>	<u>\$ 202,963,806</u>
Employer net pension liability	<u>\$ 69,552,911</u>	<u>\$ 73,804,492</u>	<u>\$ 49,740,599</u>	<u>\$ 59,546,359</u>	<u>\$ 63,716,770</u>	<u>\$ 29,345,085</u>
Plan fiduciary net position as a percentage of the total pension liability	78%	75%	83%	78%	76%	87%
Covered payroll	<u>\$ 30,438,340</u>	<u>\$ 32,079,263</u>	<u>\$ 33,373,122</u>	<u>\$ 34,396,609</u>	<u>\$ 36,557,710</u>	<u>\$ 39,033,659</u>
Employer's net pension liability as a percentage of covered payroll	229%	230%	149%	173%	174%	75%

Notes to schedule:

Above amounts are based on December 31 of the prior year measurement dates.
This schedule is being accumulated prospectively until ten years of data is presented.

COUNTY OF OTTAWA

REQUIRED SUPPLEMENTARY INFORMATION

**DEFINED BENEFIT PENSION PLAN
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Actuarial determined contributions	\$ 7,880,199	\$ 7,296,615	\$ 6,685,320	\$ 5,606,562	\$ 3,717,504	\$ 6,664,452
Contributions in relation to the actuarially determined contribution	<u>10,880,199</u>	<u>7,296,615</u>	<u>6,685,320</u>	<u>5,606,562</u>	<u>3,717,504</u>	<u>6,664,452</u>
Contribution deficiency (excess)	<u>\$ (3,000,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 30,554,828</u>	<u>\$ 32,292,727</u>	<u>\$ 33,302,626</u>	<u>\$ 34,764,334</u>	<u>\$ 27,462,087</u>	<u>\$ 39,033,659</u>
Contributions as a percentage of covered payroll	36%	23%	20%	16%	14%	17%
Notes to schedule						
Actuarial cost method	Entry Age					
Amortization method	Level percentage of payroll, closed					
Remaining amortization period	20-24 years					
Asset valuation method	5 year smoothed (10 year smoothed for 2014)					
Inflation	2.5% (3-4% for 2014)					
Salary increases	3.75% (4.50% for 2014)					
Investment rate of return	7.75% (8.00% for 2014)					
Retirement age	Varies depending on plan adoption					
Mortality	50% female/ 50% male RP-2014 mortality table					

This schedule is being accumulated prospectively until ten years of data is presented.

COUNTY OF OTTAWA
REQUIRED SUPPLEMENTARY INFORMATION
OTHER POST-EMPLOYMENT BENEFIT PLANS
SCHEDULE OF CHANGES IN EMPLOYERS LIABILITY AND RELATED RATIOS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	2020	2019	2018	2017
Total OPEB liability				
Service cost	\$ 46,742	\$ 72,568	\$ 76,635	\$ 67,735
Interest	298,361	379,207	381,186	265,458
Changes in benefit terms	-	-	-	-
Difference between expected and actual experience	(144,260)	(916,876)	(381,561)	3,684,085
Changes in assumptions	487,403	(936,918)	-	(1,448,169)
Benefit payments including employee refunds	(97,766)	(108,923)	(110,442)	(511,808)
Other	-	-	-	-
Net change in total OPEB liability	<u>590,480</u>	<u>(1,510,942)</u>	<u>(34,182)</u>	<u>2,057,301</u>
Total OPEB liability, beginning of year	<u>5,652,909</u>	<u>7,163,851</u>	<u>7,198,033</u>	<u>5,140,732</u>
Total OPEB liability, ending of year	<u>\$ 6,243,389</u>	<u>\$ 5,652,909</u>	<u>\$ 7,163,851</u>	<u>\$ 7,198,033</u>
Plan Fiduciary Net Position				
Contributions-employer	\$ 1,539	\$ 113,888	\$ 174,677	\$ 80,471
Contributions-employee	-	111,423	112,850	-
Net Investment income	602,108	215,713	508,448	619,034
Benefit payments including employee refunds	(97,766)	(108,923)	(110,442)	(511,808)
Administrative expense	(68,084)	(61,534)	(61,690)	(65,751)
Net change in plan fiduciary net position	<u>437,797</u>	<u>270,567</u>	<u>623,843</u>	<u>121,946</u>
Plan fiduciary net position, beginning of year	<u>6,099,606</u>	<u>5,829,039</u>	<u>5,205,196</u>	<u>5,083,250</u>
Plan fiduciary net position, ending of year	<u>\$ 6,537,403</u>	<u>\$ 6,099,606</u>	<u>\$ 5,829,039</u>	<u>\$ 5,205,196</u>
Employer net OPEB liability	<u>\$ (294,014)</u>	<u>\$ (446,697)</u>	<u>\$ 1,334,812</u>	<u>\$ 1,992,837</u>
Plan fiduciary net position as a percentage of the total OPEB liability	104.7%	107.9%	81.4%	72.3%
Covered payroll	<u>\$ 28,946,550</u>	<u>\$ 30,780,553</u>	<u>\$ 27,536,712</u>	<u>\$ 31,032,203</u>
Employer's net OPEB liability as a percentage of employee payroll	-1%	-1%	5%	6%

This schedule is being accumulated prospectively until ten years of data is presented.

COUNTY OF OTTAWA

REQUIRED SUPPLEMENTARY INFORMATION

**OTHER POST-EMPLOYMENT BENEFIT PLANS
SCHEDULE OF EMPLOYER CONTRIBUTIONS**

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Actuarially determined contributions	\$ 1,539	\$ 225,311	\$ 287,527	\$ 80,471
Contributions in relation to the actuarially determined contribution	<u>1,539</u>	<u>225,311</u>	<u>287,527</u>	<u>80,471</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered payroll	 <u>\$ 28,946,550</u>	 <u>\$ 30,780,553</u>	 <u>\$ 27,536,712</u>	 <u>\$ 31,032,203</u>
 Contributions as a percentage of covered payroll	 0.01%	 0.73%	 1.04%	 0.26%
Notes to schedule				
Actuarial cost method		Entry Age		
Amortization method		Level percentage of compensation		
Remaining amortization period		12 year level percentage of payroll		
Asset valuation method		Equal to market value of assets		
Inflation		Included in rate of return		
Salary increases		2.00%		
Investment rate of return		5.28% (including inflation)		
Retirement age		Varies depending on plan adoption		
Mortality		50% female/ 50% male RP-2014 mortality table		
 Annual money-weighted rate of return net of investment expense	 9.37%	 3.62%	 9.24%	 26.07%

This schedule is being accumulated prospectively until ten years of data is presented.

COUNTY OF OTTAWA
GENERAL FUND - SUBFUNDS
COMBINING BALANCE SHEET SCHEDULE
SEPTEMBER 30, 2020

	General Fund (1010)	Solid Waste Clean-Up (2271)	Infrastructure (2444)
Assets			
Cash and pooled investments	\$ 21,057,085	\$ 2,723,070	\$ 633,666
Receivables (net of allowance for estimated uncollectibles)			
Taxes	5,030,466	-	-
Accounts	576,385	-	-
Accrued interest on investments	223,659	-	-
Due from other funds	63,476	-	-
Interfund receivable	1,564,898	-	-
Advances to component units	325,000	-	-
Due from other governmental units	2,836,300	-	-
Inventory of supplies	81,191	-	-
Prepaid expenditures	124,810	-	-
Total assets	<u>31,883,270</u>	<u>2,723,070</u>	<u>633,666</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities			
Accounts payable	2,341,035	85,972	-
Due to other governmental units	312,776	-	-
Unearned revenue	672	-	-
Total liabilities	<u>2,654,483</u>	<u>85,972</u>	<u>-</u>
Deferred inflows of resources			
Aggregate deferred inflows	2,722,922	-	-
Fund balances			
Nonspendable	531,001	-	-
Restricted	1,185,117	-	-
Committed	3,182,195	2,637,098	633,666
Assigned	1,344,946	-	-
Unassigned	20,262,606	-	-
Total fund balances	<u>26,505,865</u>	<u>2,637,098</u>	<u>633,666</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 31,883,270</u>	<u>\$ 2,723,070</u>	<u>\$ 633,666</u>

(Continued)

COUNTY OF OTTAWA
GENERAL FUND - SUBFUNDS
COMBINING BALANCE SHEET SCHEDULE
SEPTEMBER 30, 2020

	Stabilization (2570)	DBDC (2970)	Total
Assets			
Cash and pooled investments	\$ 9,255,217	\$ 3,983,581	\$ 37,652,619
Receivables (net of allowance for estimated uncollectibles)			
Taxes	-	-	5,030,466
Accounts	-	-	576,385
Accrued interest on investments	-	-	223,659
Due from other funds	-	-	63,476
Interfund receivable	-	-	1,564,898
Advances to component units	-	-	325,000
Due from other governmental units	-	-	2,836,300
Inventory of supplies	-	-	81,191
Prepaid expenditures	-	-	124,810
	<hr/>	<hr/>	<hr/>
Total assets	<u>9,255,217</u>	<u>3,983,581</u>	<u>48,478,804</u>
Liabilities, deferred inflows of resources and fund balances			
Liabilities			
Accounts payable	-	-	2,427,007
Due to other governmental units	-	-	312,776
Unearned revenue	-	-	672
	<hr/>	<hr/>	<hr/>
Total liabilities	<u>-</u>	<u>-</u>	<u>2,740,455</u>
Deferred inflows of resources			
Aggregate deferred inflows	-	-	2,722,922
	<hr/>	<hr/>	<hr/>
Fund balances			
Nonspendable	-	-	531,001
Restricted	9,255,217	-	10,440,334
Committed	-	3,983,581	10,436,540
Assigned	-	-	1,344,946
Unassigned	-	-	20,262,606
	<hr/>	<hr/>	<hr/>
Total fund balances	<u>9,255,217</u>	<u>3,983,581</u>	<u>43,015,427</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 9,255,217</u>	<u>\$ 3,983,581</u>	<u>\$ 48,478,804</u>

(Concluded)

COUNTY OF OTTAWA

GENERAL FUND - SUBFUNDS COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	General Fund <u>(1010)</u>	Solid Waste Clean-Up <u>(2271)</u>	Infrastructure <u>(2444)</u>
Revenues			
Taxes	\$ 55,108,418	\$ -	\$ -
Intergovernmental revenues	12,743,351	-	-
Charges for services	9,049,636	-	-
Fines and forfeits	67,424	-	-
Investment earnings	408,102	44,866	10,691
Licenses and permits	351,876	-	-
Rental income	1,879,255	-	-
Other	889,621	-	-
Total revenues	<u>80,497,683</u>	<u>44,866</u>	<u>10,691</u>
Expenditures			
Current operations			
Legislative	530,045	-	-
Judicial	12,860,678	-	-
General government	14,308,716	-	-
Public safety	30,888,550	-	-
Public works	6,204,797	332,682	-
Health and welfare	951,046	-	-
Community and economic development	1,098,729	-	-
Other expenditures	142,644	-	-
Total expenditures	<u>66,985,205</u>	<u>332,682</u>	<u>-</u>
Revenues over (under) expenditures	<u>13,512,478</u>	<u>(287,816)</u>	<u>10,691</u>
Other financing sources (uses)			
Transfers from other funds	1,650,297	-	-
Transfers to other funds	(12,923,113)	-	(125,000)
Capital leases	73,544	-	-
Total other financing sources (uses)	<u>(11,199,272)</u>	<u>-</u>	<u>(125,000)</u>
Net change in fund balances	2,313,206	(287,816)	(114,309)
Fund balances, beginning of year	<u>24,192,659</u>	<u>2,924,914</u>	<u>747,975</u>
Fund balances, end of year	<u>\$ 26,505,865</u>	<u>\$ 2,637,098</u>	<u>\$ 633,666</u>

(Continued)

COUNTY OF OTTAWA
GENERAL FUND - SUBFUNDS
COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Stabilization (2570)	DB/DC (2970)	Total
Revenues			
Taxes	\$ -	\$ 3,640,022	\$ 58,748,440
Intergovernmental revenues	-	-	12,743,351
Charges for services	-	-	9,049,636
Fines and forfeits	-	-	67,424
Investment earnings	-	-	463,659
Licenses and permits	-	-	351,876
Rental income	-	-	1,879,255
Other	-	-	889,621
Total revenues	<u>-</u>	<u>3,640,022</u>	<u>84,193,262</u>
Expenditures			
Current operations			
Legislative	-	-	530,045
Judicial	-	-	12,860,678
General government	-	3,000,000	17,308,716
Public safety	-	-	30,888,550
Public works	-	-	6,537,479
Health and welfare	-	-	951,046
Community and economic development	-	-	1,098,729
Other expenditures	-	-	142,644
Total expenditures	<u>-</u>	<u>3,000,000</u>	<u>70,317,887</u>
Revenues over (under) expenditures	<u>-</u>	<u>640,022</u>	<u>13,875,375</u>
Other financing sources (uses)			
Transfers from other funds	-	-	1,650,297
Transfers to other funds	-	-	(13,048,113)
Capital leases	-	-	73,544
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(11,324,272)</u>
Net change in fund balances	-	640,022	2,551,103
Fund balances, beginning of year	<u>9,255,217</u>	<u>3,343,559</u>	<u>40,464,324</u>
Fund balances, end of year	<u>\$ 9,255,217</u>	<u>\$ 3,983,581</u>	<u>\$ 43,015,427</u>

(Concluded)

COUNTY OF OTTAWA

**GENERAL FUND
SCHEDULE OF EXPENDITURES BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

Expenditures	Budget Amounts		Actual Amount	Variance Positive (Negative)	2019 Actual
	Original	Final			
Current operations					
Legislative:					
Commissioners	\$ 572,512	\$ 572,512	\$ 530,045	\$ 42,467	\$ 535,661
Judicial:					
20th Circuit Court	3,348,552	3,342,911	3,232,358	110,553	2,866,965
58th District Court	8,081,861	8,002,602	7,610,781	391,821	7,460,141
Probate Court	920,183	918,739	786,177	132,562	866,678
Juvenile Services Division	1,137,936	1,145,289	1,119,836	25,453	1,090,217
Circuit Court Adult Probation	90,124	96,624	95,032	1,592	151,823
All other judicial	15,002	18,027	16,494	1,533	10,215
General government:					
Administrator	1,126,983	1,285,760	1,131,645	154,115	921,620
Fiscal Services	1,909,953	1,882,909	1,559,648	323,261	1,476,081
County Clerk	2,625,581	2,724,112	2,659,668	64,444	2,385,955
Prosecuting Attorney	4,653,903	4,656,425	4,342,510	313,915	3,974,970
County Treasurer	1,044,317	1,006,761	924,666	82,095	945,069
Equalization	1,529,083	1,563,676	1,547,827	15,849	1,430,453
Geographic Information Systems	556,636	555,329	501,883	53,446	498,401
MSU Extension	374,383	374,249	371,886	2,363	344,445
Facilities Maintenance	4,575,529	4,599,613	4,232,961	366,652	4,393,899
Corporate Counsel	267,935	308,257	284,264	23,993	260,126
Register of Deeds	728,208	725,853	723,054	2,799	693,540
Human Resources	1,211,322	1,190,018	981,352	208,666	959,943
Water Resources Commissioner	1,024,792	1,022,431	950,681	71,750	976,264
All other general government	133,104	159,645	151,375	8,270	106,075
Public safety:					
Sheriff	19,631,245	20,082,884	19,918,285	164,599	19,279,253
Jail	11,509,875	11,461,630	10,970,265	491,365	10,959,277
Public works	5,722,284	6,300,131	6,204,797	95,334	5,808,107
Health and welfare:					
Substance Abuse	549,249	569,249	285,266	283,983	254,056
All other health and welfare	574,046	709,328	665,780	43,548	533,803
Culture and recreation					
All other culture and recreation					
Community and economic development	1,391,834	1,268,690	1,098,729	169,961	1,159,850
Other expenditures:					
Insurance	142,644	142,644	142,644	-	128,249
Contingency	500,000	72,704	-	72,704	-
Transfers to other funds	12,832,706	14,617,652	12,923,113	1,694,539	12,721,686
Total	<u>88,781,782</u>	<u>91,376,654</u>	<u>85,963,022</u>	<u>5,413,632</u>	<u>83,192,822</u>
Allocated to other departments	(6,054,704)	(6,054,704)	(6,054,704)	-	(5,277,224)
Total Expenditures	<u>\$ 82,727,078</u>	<u>\$ 85,321,950</u>	<u>\$ 79,908,318</u>	<u>\$ 5,413,632</u>	<u>\$ 77,915,598</u>

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Parks and Recreation (2081) - This fund is used to account for monies received from Federal, State, and local grants, County appropriations, and property taxes levied to provide parks and recreation services to County residents.

Friend of the Court (2160) - This fund accounts for the operations of the Friend of the Court including the Cooperative Reimbursement Grant, the Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

Other Governmental Grants (2180) - This fund was opened in 2012 and accounts for various grants, including judicial, public safety, and Community Action Agency grants.

Health Fund (2210) - This fund is used to account for monies received from Federal, State, and local grants and County appropriations. These monies are utilized in providing a variety of health related services to County residents.

Community Mental Health Millage (2221) – This fund was established to account for a 10 year special millage approved by the voters for the purpose of providing a fund to supplement (but not supplant) Michigan Medicaid funding, Michigan general fund dollars, and Ottawa County general fund dollars and to support additional programming and services for Ottawa County residents who are clients of the Ottawa County Community Mental Health Agency who receive programming and services therefrom pursuant to the terms of the Michigan Mental Health Code, Act 258 of the Public Acts of 1974, as amended.

Landfill Tipping Fees (2272) - This fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms and Autumn Hills landfills. The monies are to be used for implementation of the Solid Waste Management Plan.

Farmland Preservation (2340) - This fund accounts for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

Homestead Property Tax (2550) - This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years may be transferred to the county general fund (MCL 211.7cc, as amended).

Register of Deeds Technology (2560) - This fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Office of Public Defender (2600) – This fund was established to undertake, perform and complete the services described in the approved compliance plan and in accordance with the Michigan Indigent Defense Act, created by Public Act 93 of 2013.

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

SPECIAL REVENUE FUNDS (continued)

Federal Forfeiture (2620) – This fund was established under Public Act 20 of 1943 to account for deposit of fees and expenses of costs for those local units participating in the Justice Department Equitable Sharing Program.

Sheriff Grants & Contracts (2630) - This fund accounts for various public safety grants and contracts for policing services with County municipalities.

Concealed Pistol Licensing (2631) - This fund was established under Public Act 3 of 2015 to account for the deposit of fees, and expense of costs, of administering the act.

Department of Health and Human Services (2901) - This fund accounts for County appropriations to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920) - This fund is used to account for foster child care in the County, including the operating costs of the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis and is funded by both the State and a County appropriation.

DEBT SERVICE FUND

Building Authority (3517) and Debt Service (3010, 3600) - These funds were established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

CAPITAL PROJECTS FUND

Capital Improvement (4020) - This fund was established to account for the receipt of funds Under Act 136, Public Acts of 1956 (Sections 141.261-141.263, Compiled Laws of 1979), which are restricted for statutory Public Improvement.

Building Authority Capital Improvement (4690) – This fund was established to record receipts and expenditures for capital projects financed by the Building Authority.

INTERNAL SERVICE FUNDS

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Innovation and Technology (6360) - This fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating (6450) - This fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications (6550) - This fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2020

INTERNAL SERVICE FUNDS (continued)

Equipment Pool (6641) - This fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

Protected Self-Funded Insurance Programs (6770) - This fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Employee Benefits (6771) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the employee insurance programs, third party administrative expenses and actual premiums paid.

Protected Self-Funded Unemployment (6772) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

Long-Term Disability Insurance (6775) - This fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

Ottawa County, Michigan Insurance Authority (6780) - This fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

DB/DC Conversion (6810) – this fund was established by the County Board to set aside funds needed for startup costs associated with moving new hires to a defined contribution retirement system.

Compensated Absences (6800) – This fund is used to account for the future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

FIDUCIARY FUNDS

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Agency Funds

Trust and Agency (7010) - This fund was established to account for monies received by the County for later distribution to other agencies or persons. Primarily the fund accounts for revenue received and later remitted to the State of Michigan.

Juvenile Court (7015) – This fund was established to account for monies received by the Juvenile Court for later distribution to other agencies or persons.

Library Penal Fine (7210) - This fund was established under Act 236, Section 4351 to account for monies received from District Court fines which are allocated annually for operations of libraries in the County.

Imprest Payroll Fund (7040) - This fund was established to account for the salaries and fringes of the County employees payroll. Money is disbursed from this fund after being reimbursed by the benefiting funds.

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FIDUCIARY FUNDS (continued)

Inland Lake Improvement (8725) - The Water Resource Commissioner serves as the treasurer for various inland lake boards that do not meet the requirements of a component unit, so the financial activity is recorded in this fund.

COUNTY OF OTTAWA

SOLID WASTE CLEAN-UP (2271) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	Budget Amounts		Actual Amount	Variance Positive (Negative)	2019 Actual
	Original	Final			
Revenues					
Investment earnings (loss)	\$ 10,000	\$ 10,000	\$ 44,866	\$ 34,866	\$ 41,146
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>44,866</u>	<u>34,866</u>	<u>41,146</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	240,000	333,000	332,682	318	371,598
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>240,000</u>	<u>333,000</u>	<u>332,682</u>	<u>318</u>	<u>371,598</u>
Revenues over (under) expenditures	<u>(230,000)</u>	<u>(323,000)</u>	<u>(287,816)</u>	<u>35,184</u>	<u>(330,452)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(230,000)	(323,000)	(287,816)	35,184	(330,452)
Fund balance, beginning of year	<u>2,924,914</u>	<u>2,924,914</u>	<u>2,924,914</u>	<u>-</u>	<u>3,255,366</u>
Fund balance, end of year	<u>\$ 2,694,914</u>	<u>\$ 2,601,914</u>	<u>\$ 2,637,098</u>	<u>\$ 35,184</u>	<u>\$ 2,924,914</u>

COUNTY OF OTTAWA

INFRASTRUCTURE (2444)

**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Investment earnings (loss)	\$ 10,000	\$ 10,000	\$ 10,691	\$ 691	\$ 17,231
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>10,691</u>	<u>691</u>	<u>17,231</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>10,000</u>	<u>10,000</u>	<u>10,691</u>	<u>691</u>	<u>17,231</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>(625,000)</u>
Total other financing sources (uses)	<u>(125,000)</u>	<u>(125,000)</u>	<u>(125,000)</u>	<u>-</u>	<u>(625,000)</u>
Net change in fund balance	(115,000)	(115,000)	(114,309)	691	(607,769)
Fund balance, beginning of year	<u>747,975</u>	<u>747,975</u>	<u>747,975</u>	<u>-</u>	<u>1,355,744</u>
Fund balance, end of year	<u>\$ 632,975</u>	<u>\$ 632,975</u>	<u>\$ 633,666</u>	<u>\$ 691</u>	<u>\$ 747,975</u>

COUNTY OF OTTAWA

**STABILIZATION (2570)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings (loss)	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	<u>9,255,217</u>	<u>9,255,217</u>	<u>9,255,217</u>	<u>-</u>	<u>9,255,217</u>
Fund balance, end of year	<u>\$ 9,255,217</u>	<u>\$ 9,255,217</u>	<u>\$ 9,255,217</u>	<u>\$ -</u>	<u>\$ 9,255,217</u>

COUNTY OF OTTAWA

DBDC (2970)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ 3,602,947	\$ 3,602,947	\$ 3,640,022	\$ 37,075	\$ 3,343,559
Intergovernmental revenues	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>3,602,947</u>	<u>3,602,947</u>	<u>3,640,022</u>	<u>37,075</u>	<u>3,343,559</u>
Expenditures					
Current operations					
Personnel services	3,602,947	3,602,947	3,000,000	602,947	-
Supplies	-	-	-	-	-
Other services and charges	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,602,947</u>	<u>3,602,947</u>	<u>3,000,000</u>	<u>602,947</u>	<u>-</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>640,022</u>	<u>640,022</u>	<u>3,343,559</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	640,022	640,022	3,343,559
Fund balance, beginning of year	<u>3,343,559</u>	<u>3,343,559</u>	<u>3,343,559</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,343,559</u>	<u>\$ 3,343,559</u>	<u>\$ 3,983,581</u>	<u>\$ 640,022</u>	<u>\$ 3,343,559</u>

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2020

	Special Revenue				
	Parks and Recreation (2081)	Friend of the Court (2160)	Other Governmental Grants (2180)	Health (2210)	Community Mental Health Millage (2221)
Assets					
Cash and pooled investments	\$ 2,894,219	\$ 250	\$ -	\$ 2,356,335	\$ 2,690,173
Receivables (net of allowance for estimated uncollectibles)					
Taxes	3,320	-	-	-	-
Accounts	(5,913)	-	71	219,331	2,220
Due from other funds	3,600	-	-	-	-
Due from other governmental units	48,444	556,839	952,600	818,994	148,315
Inventory of supplies	13,249	-	44,190	197,208	-
Prepaid expenditures	-	-	5,523	89,471	41,368
Total assets	<u>2,956,919</u>	<u>557,089</u>	<u>1,002,384</u>	<u>3,681,339</u>	<u>2,882,076</u>
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	598,843	91,870	512,332	321,583	48,982
Due to other governmental units	-	-	2,397	206,601	-
Interfund payable	-	465,219	403,602	-	-
Advances from other governmental units	-	-	-	-	-
Unearned revenue	75,653	-	11,928	380	2,220
Total liabilities	<u>674,496</u>	<u>557,089</u>	<u>930,259</u>	<u>528,564</u>	<u>51,202</u>
Deferred inflows of resources					
Aggregate deferred inflows	3,862	-	-	141,532	-
Fund balances					
Nonspendable	13,249	-	49,713	286,679	41,368
Restricted	2,265,312	-	22,412	517,528	2,789,506
Committed	-	-	-	-	-
Assigned	-	-	-	2,207,036	-
Total fund balances	<u>2,278,561</u>	<u>-</u>	<u>72,125</u>	<u>3,011,243</u>	<u>2,830,874</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 2,956,919</u>	<u>\$ 557,089</u>	<u>\$ 1,002,384</u>	<u>\$ 3,681,339</u>	<u>\$ 2,882,076</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2020

	Special Revenue			
	Landfill Tipping Fees (2272)	Farmland Preservation (2340)	Homestead Property Tax (2550)	Register of Deeds Technology (2560)
Assets				
Cash and pooled investments	\$ 1,307,626	\$ 1,452	\$ 44,854	\$ 971,998
Receivables (net of allowance for estimated uncollectibles)				
Taxes	-	-	-	-
Accounts	40,844	660	-	-
Due from other funds	-	-	-	-
Due from other governmental units	-	-	-	-
Inventory of supplies	-	-	-	-
Prepaid expenditures	-	-	-	-
Total assets	<u>1,348,470</u>	<u>2,112</u>	<u>44,854</u>	<u>971,998</u>
Liabilities, deferred inflows of resources and fund balances				
Liabilities				
Accounts payable	56,788	30	-	752
Due to other governmental units	-	-	-	-
Interfund payable	-	-	-	-
Advances from other governmental units	-	-	-	-
Unearned revenue	-	-	-	-
Total liabilities	<u>56,788</u>	<u>30</u>	<u>-</u>	<u>752</u>
Deferred inflows of resources				
Aggregate deferred inflows	-	-	-	-
Fund balances				
Nonspendable	-	-	-	-
Restricted	-	-	44,854	971,246
Committed	-	2,082	-	-
Assigned	1,291,682	-	-	-
Total fund balances	<u>1,291,682</u>	<u>2,082</u>	<u>44,854</u>	<u>971,246</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 1,348,470</u>	<u>\$ 2,112</u>	<u>\$ 44,854</u>	<u>\$ 971,998</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

SEPTEMBER 30, 2020

	Special Revenue				
	Public Defender (2600)	Federal Forfeiture (2620)	Sheriff Grants & Contracts (2630)	Concealed Pistol Licensing (2631)	Department of Health and Human Services (2901)
Assets					
Cash and pooled investments	\$ 327,424	\$ 18,384	\$ -	\$ 233,479	\$ 2,872
Receivables (net of allowance for estimated uncollectibles)					
Taxes	-	-	-	-	-
Accounts	-	-	-	-	-
Due from other funds	-	-	-	-	-
Due from other governmental units	-	-	1,166,968	-	-
Inventory of supplies	-	-	-	-	-
Prepaid expenditures	-	-	-	-	-
Total assets	<u>327,424</u>	<u>18,384</u>	<u>1,166,968</u>	<u>233,479</u>	<u>2,872</u>
Liabilities, deferred inflows of resources and fund balances					
Liabilities					
Accounts payable	106,942	-	174,414	2,238	2,872
Due to other governmental units	220,482	-	-	-	-
Interfund payable	-	-	696,077	-	-
Advances from other governmental units	-	-	-	-	-
Unearned revenue	-	-	-	-	-
Total liabilities	<u>327,424</u>	<u>-</u>	<u>870,491</u>	<u>2,238</u>	<u>2,872</u>
Deferred inflows of resources					
Aggregate deferred inflows	-	-	-	-	-
Fund balances					
Nonspendable	-	-	-	-	-
Restricted	-	18,384	-	231,241	-
Committed	-	-	-	-	-
Assigned	-	-	296,477	-	-
Total fund balances	<u>-</u>	<u>18,384</u>	<u>296,477</u>	<u>231,241</u>	<u>-</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 327,424</u>	<u>\$ 18,384</u>	<u>\$ 1,166,968</u>	<u>\$ 233,479</u>	<u>\$ 2,872</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2020

	Debt Service		Capital Improvement		Total Nonmajor Governmental Funds	
	Child Care (2920)	Debt Service (3010)	Capital Improvement (4020)	Bldng Improvement (4690)	2020	2019
Assets						
Cash and pooled investments	\$ 200,367	\$ 3,340	\$ 4,237,919	\$ 393,934	\$ 15,684,626	\$ 11,733,271
Receivables (net of allowance for estimated uncollectibles)						
Taxes	-	-	-	-	3,320	2,951
Accounts	184,558	-	-	-	441,771	570,638
Due from other funds	-	-	39,833	-	43,433	-
Due from other governmental units	1,302,993	-	13,051	-	5,008,204	6,800,595
Inventory of supplies	-	-	-	-	254,647	213,619
Prepaid expenditures	-	-	-	-	136,362	119,258
Total assets	1,687,918	3,340	4,290,803	393,934	21,572,363	19,440,332
Liabilities, deferred inflows of resources and fund balances						
Liabilities						
Accounts payable	215,552	-	504,002	21,952	2,659,152	1,834,738
Due to other governmental units	-	-	-	-	429,480	159,996
Interfund payable	-	-	-	-	1,564,898	2,282,174
Advances from other governmental units	-	-	-	-	-	478,406
Unearned revenue	-	-	-	-	90,181	118,490
Total liabilities	215,552	-	504,002	21,952	4,743,711	4,873,804
Deferred inflows of resources						
Aggregate deferred inflows	184,558	-	-	-	329,952	490,194
Fund balances						
Nonspendable	-	-	-	-	391,009	332,877
Restricted	-	3,340	-	-	6,863,823	5,461,241
Committed	-	-	3,786,801	371,982	4,160,865	3,655,950
Assigned	1,287,808	-	-	-	5,083,003	4,626,266
Total fund balances	1,287,808	3,340	3,786,801	371,982	16,498,700	14,076,334
Total liabilities, deferred inflows of resources and fund balances	\$ 1,687,918	\$ 3,340	\$ 4,290,803	\$ 393,934	\$ 21,572,363	\$ 19,440,332

(Concluded)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue				
	Parks and Recreation (2081)	Friend of the Court (2160)	Other Governmental Grants (2180)	Health (2210)	Community Mental Health Millage (2221)
Revenues					
Taxes	\$ 3,974,722	\$ -	\$ -	\$ -	\$ 3,589,204
Intergovernmental revenues	570,324	3,449,039	2,915,576	6,754,446	687,047
Charges for services	776,699	369,130	69,055	598,829	-
Investment earnings	39,044	-	-	-	45,274
Licenses and permits	-	-	-	977,837	-
Rental income	-	-	-	-	-
Other	103,864	-	100,719	550,821	-
Total revenues	<u>5,464,653</u>	<u>3,818,169</u>	<u>3,085,350</u>	<u>8,881,933</u>	<u>4,321,525</u>
Expenditures					
Current operations					
Judicial	-	5,046,880	731,313	-	-
General government	-	-	-	-	-
Public safety	-	-	291,319	-	-
Public works	-	-	187,036	-	-
Health and welfare	-	-	2,008,191	12,236,650	2,662,955
Culture and recreation	4,192,325	-	-	-	-
Community and economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	1,996,375	-	80,323	-	-
Total expenditures	<u>6,188,700</u>	<u>5,046,880</u>	<u>3,298,182</u>	<u>12,236,650</u>	<u>2,662,955</u>
Revenues over (under) expenditures	<u>(724,047)</u>	<u>(1,228,711)</u>	<u>(212,832)</u>	<u>(3,354,717)</u>	<u>1,658,570</u>
Other financing sources (uses)					
Issuance of bonds	800,000	-	-	-	-
Transfers from other funds	179,209	1,228,711	-	4,193,078	-
Transfers to other funds	(3,340)	-	-	-	(314,373)
Total other financing sources (uses)	<u>975,869</u>	<u>1,228,711</u>	<u>-</u>	<u>4,193,078</u>	<u>(314,373)</u>
Net changes in fund balances	251,822	-	(212,832)	838,361	1,344,197
Fund balances, beginning of year	<u>2,026,739</u>	<u>-</u>	<u>284,957</u>	<u>2,172,882</u>	<u>1,486,677</u>
Fund balances, end of year	<u>\$ 2,278,561</u>	<u>\$ -</u>	<u>\$ 72,125</u>	<u>\$ 3,011,243</u>	<u>\$ 2,830,874</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue				
	Landfill Tipping Fees (2272)	Farmland Preservation (2340)	Homestead Property Tax (2550)	Register of Deeds Technology (2560)	Public Defender (2600)
Revenues					
Taxes	\$ -	\$ -	\$ 2,467	\$ -	\$ -
Intergovernmental revenues	11,174	200,000	-	-	2,123,158
Charges for services	491,618	-	-	284,230	-
Investment earnings	-	-	703	14,299	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	221,431	-	-	-
Total revenues	<u>502,792</u>	<u>421,431</u>	<u>3,170</u>	<u>298,529</u>	<u>2,123,158</u>
Expenditures					
Current operations					
Judicial	-	-	-	-	-
General government	-	-	1,558	186,068	3,066,553
Public safety	-	-	-	-	-
Public works	526,977	-	-	-	-
Health and welfare	-	-	-	-	-
Culture and recreation	-	-	-	-	-
Community and economic development	-	419,846	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	4,753	-
Total expenditures	<u>526,977</u>	<u>419,846</u>	<u>1,558</u>	<u>190,821</u>	<u>3,066,553</u>
Revenues over (under) expenditures	<u>(24,185)</u>	<u>1,585</u>	<u>1,612</u>	<u>107,708</u>	<u>(943,395)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Transfers from other funds	-	-	-	-	943,395
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>943,395</u>
Net changes in fund balances	(24,185)	1,585	1,612	107,708	-
Fund balances, beginning of year	<u>1,315,867</u>	<u>497</u>	<u>43,242</u>	<u>863,538</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,291,682</u>	<u>\$ 2,082</u>	<u>\$ 44,854</u>	<u>\$ 971,246</u>	<u>\$ -</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	Special Revenue				
	Federal Forfeiture (2620)	Sheriff Grants & Contracts (2630)	Concealed Pistol Licensing (2631)	Department of Health and Human Services (2901)	Child Care (2920)
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	8,653,582	53,784	-	3,333,092
Charges for services	-	-	-	-	-
Investment earnings	-	-	-	-	-
Licenses and permits	-	-	61,355	-	-
Rental income	-	-	-	-	-
Other	-	10,870	-	-	1,361,898
Total revenues	<u>-</u>	<u>8,664,452</u>	<u>115,139</u>	<u>-</u>	<u>4,694,990</u>
Expenditures					
Current operations					
Judicial	-	-	-	-	-
General government	19,340	-	81,341	-	-
Public safety	-	8,811,130	-	-	-
Public works	-	-	-	-	-
Health and welfare	-	-	-	41,178	7,762,887
Culture and recreation	-	-	-	-	-
Community and economic development	-	-	-	-	-
Debt service	-	-	-	-	-
Capital outlay	-	-	-	-	-
Total expenditures	<u>19,340</u>	<u>8,811,130</u>	<u>81,341</u>	<u>41,178</u>	<u>7,762,887</u>
Revenues over (under) expenditures	<u>(19,340)</u>	<u>(146,678)</u>	<u>33,798</u>	<u>(41,178)</u>	<u>(3,067,897)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Transfers from other funds	-	443,155	-	41,178	2,364,390
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>443,155</u>	<u>-</u>	<u>41,178</u>	<u>2,364,390</u>
Net changes in fund balances	(19,340)	296,477	33,798	-	(703,507)
Fund balances, beginning of year	<u>37,724</u>	<u>-</u>	<u>197,443</u>	<u>-</u>	<u>1,991,315</u>
Fund balances, end of year	<u>\$ 18,384</u>	<u>\$ 296,477</u>	<u>\$ 231,241</u>	<u>\$ -</u>	<u>\$ 1,287,808</u>

(Continued)

COUNTY OF OTTAWA
NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<u>Debt Service</u>			<u>Total Nonmajor Governmental Funds</u>	
	<u>Debt Service (3010)</u>	<u>Capital Improvement (4020)</u>	<u>Bldng Authority (4690)</u>	<u>2020</u>	<u>2019</u>
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ 7,566,393	\$ 7,287,843
Intergovernmental revenues	111,680	-	-	28,862,902	32,775,638
Charges for services	-	-	-	2,589,561	2,763,940
Investment earnings	-	39,572	-	138,892	122,657
Licenses and permits	-	-	-	1,039,192	1,131,454
Rental income	-	381,916	-	381,916	286,405
Other	-	289,960	-	2,639,563	4,032,781
Total revenues	<u>111,680</u>	<u>711,448</u>	<u>-</u>	<u>43,218,419</u>	<u>48,400,718</u>
Expenditures					
Current operations					
Judicial	-	-	-	5,778,193	5,942,828
General government	-	-	-	3,354,860	3,006,406
Public safety	-	-	-	9,102,449	8,707,591
Public works	-	-	-	714,013	680,182
Health and welfare	-	3,054	-	24,714,915	24,172,785
Culture and recreation	-	-	-	4,192,325	3,794,805
Community and economic development	-	-	-	419,846	8,170
Debt service	4,375,555	-	-	4,375,555	4,134,327
Capital outlay	-	2,929,332	111,752	5,122,535	12,977,303
Total expenditures	<u>4,375,555</u>	<u>2,932,386</u>	<u>111,752</u>	<u>57,774,691</u>	<u>63,424,397</u>
Revenues over (under) expenditures	<u>(4,263,875)</u>	<u>(2,220,938)</u>	<u>(111,752)</u>	<u>(14,556,272)</u>	<u>(15,023,679)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	800,000	-
Transfers from other funds	4,267,215	3,221,620	-	16,881,951	17,846,269
Transfers to other funds	-	(385,600)	-	(703,313)	(2,106,546)
Total other financing sources (uses)	<u>4,267,215</u>	<u>2,836,020</u>	<u>-</u>	<u>16,978,638</u>	<u>15,739,723</u>
Net changes in fund balances	3,340	615,082	(111,752)	2,422,366	716,044
Fund balances, beginning of year	<u>-</u>	<u>3,171,719</u>	<u>483,734</u>	<u>14,076,334</u>	<u>13,360,290</u>
Fund balances, end of year	<u>\$ 3,340</u>	<u>\$ 3,786,801</u>	<u>\$ 371,982</u>	<u>\$ 16,498,700</u>	<u>\$ 14,076,334</u>

(Concluded)

COUNTY OF OTTAWA

**PARKS AND RECREATION (2081)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ 3,989,970	\$ 3,989,970	\$ 3,974,722	\$ (15,248)	\$ 3,849,324
Intergovernmental revenues	30,000	2,012,684	570,324	(1,442,360)	6,071,495
Charges for services	678,300	678,300	776,699	98,399	808,535
Investment earnings (loss)	-	40,000	39,044	(956)	34,218
Rental income	107,945	107,945	-	(107,945)	29,461
Other	61,100	374,755	103,864	(270,891)	2,101,699
Total revenues	<u>4,867,315</u>	<u>7,203,654</u>	<u>5,464,653</u>	<u>(1,739,001)</u>	<u>12,894,732</u>
Expenditures					
Current operations					
Personnel services	2,857,469	2,851,611	2,686,565	165,046	2,628,682
Supplies	365,193	424,076	347,503	76,573	291,752
Other services and charges	1,213,787	1,428,700	1,158,257	270,443	874,371
Capital outlay	-	3,723,026	1,996,375	1,726,651	9,916,588
Total expenditures	<u>4,436,449</u>	<u>8,427,413</u>	<u>6,188,700</u>	<u>2,238,713</u>	<u>13,711,393</u>
Revenues over (under) expenditures	<u>430,866</u>	<u>(1,223,759)</u>	<u>(724,047)</u>	<u>499,712</u>	<u>(816,661)</u>
Other financing sources (uses)					
Issuance of bonds	-	800,000	800,000	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	174,209	179,209	179,209	-	-
Transfers to other funds	-	(3,340)	(3,340)	-	-
Total other financing sources (uses)	<u>174,209</u>	<u>975,869</u>	<u>975,869</u>	<u>-</u>	<u>-</u>
Net change in fund balance	605,075	(247,890)	251,822	499,712	(816,661)
Fund balance, beginning of year	<u>2,026,739</u>	<u>2,026,739</u>	<u>2,026,739</u>	<u>-</u>	<u>2,843,400</u>
Fund balance, end of year	<u>\$ 2,631,814</u>	<u>\$ 1,778,849</u>	<u>\$ 2,278,561</u>	<u>\$ 499,712</u>	<u>\$ 2,026,739</u>

COUNTY OF OTTAWA

FRIEND OF THE COURT (2160) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	3,544,596	3,428,127	3,449,039	20,912	3,479,437
Charges for services	<u>376,600</u>	<u>371,463</u>	<u>369,130</u>	<u>(2,333)</u>	<u>389,535</u>
Total revenues	<u>3,921,196</u>	<u>3,799,590</u>	<u>3,818,169</u>	<u>18,579</u>	<u>3,868,972</u>
Expenditures					
Current operations					
Personnel services	4,137,425	4,118,628	4,035,997	82,631	3,954,583
Supplies	63,389	63,389	54,585	8,804	108,538
Other services and charges	<u>1,024,307</u>	<u>1,037,024</u>	<u>956,298</u>	<u>80,726</u>	<u>987,607</u>
Total expenditures	<u>5,225,121</u>	<u>5,219,041</u>	<u>5,046,880</u>	<u>172,161</u>	<u>5,050,728</u>
Revenues over (under) expenditures	<u>(1,303,925)</u>	<u>(1,419,451)</u>	<u>(1,228,711)</u>	<u>190,740</u>	<u>(1,181,756)</u>
Other financing sources (uses)					
Transfers from other funds	<u>1,303,925</u>	<u>1,419,451</u>	<u>1,228,711</u>	<u>(190,740)</u>	<u>1,181,756</u>
Total other financing sources (uses)	<u>1,303,925</u>	<u>1,419,451</u>	<u>1,228,711</u>	<u>(190,740)</u>	<u>1,181,756</u>
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OTTAWA

OTHER GOVERNMENTAL GRANTS (2180) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>		<u>Positive (Negative)</u>	
Revenues					
Intergovernmental revenues	\$ 2,857,916	\$ 5,099,932	\$ 2,915,576	\$(2,184,356)	\$ 2,574,958
Charges for services	79,800	78,100	69,055	(9,045)	78,064
Other	85,250	90,194	100,719	10,525	(3,041)
Total revenues	<u>3,022,966</u>	<u>5,268,226</u>	<u>3,085,350</u>	<u>(2,182,876)</u>	<u>2,649,981</u>
Expenditures					
Current operations					
Judicial					
Personnel services	389,113	393,181	392,114	1,067	431,075
Supplies	61,140	37,090	29,963	7,127	39,960
Other services and charges	494,686	468,613	309,236	159,377	421,065
Public safety					
Personnel services	157,602	142,052	106,342	35,710	92,479
Supplies	60,200	55,785	43,050	12,735	94,357
Other services and charges	93,443	151,817	141,927	9,890	27,560
Public works					
Other services and charges	157,569	184,465	187,036	(2,571)	157,569
Health					
Personnel services	592,288	586,358	502,053	84,305	574,851
Supplies	544,292	654,148	536,834	117,314	481,143
Other services and charges	489,293	2,689,128	969,304	1,719,824	439,595
Capital outlay	-	-	80,323	(80,323)	-
Total expenditures	<u>3,039,626</u>	<u>5,362,637</u>	<u>3,298,182</u>	<u>2,064,455</u>	<u>2,759,654</u>
Revenues over (under) expenditures	<u>(16,660)</u>	<u>(94,411)</u>	<u>(212,832)</u>	<u>(118,421)</u>	<u>(109,673)</u>
Other financing sources (uses)					
Transfers from other funds	16,660	-	-	-	2,159
Total other financing sources (uses)	<u>16,660</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,159</u>
Net change in fund balance	-	(94,411)	(212,832)	(118,421)	(107,514)
Fund balance, beginning of year	<u>284,957</u>	<u>284,957</u>	<u>284,957</u>	<u>-</u>	<u>392,471</u>
Fund balance, end of year	<u>\$ 284,957</u>	<u>\$ 190,546</u>	<u>\$ 72,125</u>	<u>\$ (118,421)</u>	<u>\$ 284,957</u>

COUNTY OF OTTAWA

HEALTH (2210)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 6,042,448	\$ 6,039,694	\$ 6,754,446	\$ 714,752	\$ 5,946,990
Charges for services	797,180	806,610	598,829	(207,781)	705,830
Licenses and permits	1,020,635	1,020,635	977,837	(42,798)	1,052,855
Other	10,800	520,304	550,821	30,517	135,976
Total revenues	<u>7,871,063</u>	<u>8,387,243</u>	<u>8,881,933</u>	<u>494,690</u>	<u>7,841,651</u>
Expenditures					
Current operations					
Personnel services	9,103,928	9,968,145	8,917,698	1,050,447	7,868,542
Supplies	821,524	1,132,052	940,917	191,135	1,072,513
Other services and charges	2,670,219	2,941,624	2,378,035	563,589	2,224,040
Total expenditures	<u>12,595,671</u>	<u>14,041,822</u>	<u>12,236,650</u>	<u>1,805,172</u>	<u>11,165,095</u>
Revenues over (under) expenditures	<u>(4,724,608)</u>	<u>(5,654,578)</u>	<u>(3,354,717)</u>	<u>(2,299,861)</u>	<u>(3,323,444)</u>
Other financing sources (uses)					
Transfers from other funds	3,988,408	4,193,078	4,193,078	-	4,610,713
Total other financing sources (uses)	<u>3,988,408</u>	<u>4,193,078</u>	<u>4,193,078</u>	<u>-</u>	<u>4,610,713</u>
Net change in fund balance	(736,200)	(1,461,500)	838,361	(2,299,861)	1,287,269
Fund balance, beginning of year	<u>2,172,882</u>	<u>2,172,882</u>	<u>2,172,882</u>	<u>-</u>	<u>885,613</u>
Fund balance, end of year	<u>\$ 1,436,682</u>	<u>\$ 711,382</u>	<u>\$ 3,011,243</u>	<u>\$ (2,299,861)</u>	<u>\$ 2,172,882</u>

COUNTY OF OTTAWA

**COMMUNITY MENTAL HEALTH MILLAGE (2221)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ 3,426,966	\$ 3,426,966	\$ 3,589,204	\$ 162,238	\$ 3,431,218
Intergovernmental revenues	743,393	800,717	687,047	(113,670)	641,508
Investment earnings (loss)	<u>5,000</u>	<u>(5,000)</u>	<u>45,274</u>	<u>50,274</u>	<u>39,984</u>
Total revenues	<u>4,175,359</u>	<u>4,222,683</u>	<u>4,321,525</u>	<u>98,842</u>	<u>4,112,710</u>
Expenditures					
Current operations					
Personnel services	332,374	603,083	391,916	211,167	256,702
Supplies	6,357	65,487	57,663	7,824	3,019
Other services and charges	<u>2,378,475</u>	<u>2,493,416</u>	<u>2,213,376</u>	<u>280,040</u>	<u>2,479,831</u>
Total expenditures	<u>2,717,206</u>	<u>3,161,986</u>	<u>2,662,955</u>	<u>499,031</u>	<u>2,739,552</u>
Revenues over (under) expenditures	<u>1,458,153</u>	<u>1,060,697</u>	<u>1,658,570</u>	<u>597,873</u>	<u>1,373,158</u>
Other financing sources (uses)					
Transfers to other funds	<u>(1,275,000)</u>	<u>(1,275,000)</u>	<u>(314,373)</u>	<u>(960,627)</u>	<u>(1,591,667)</u>
Total other financing sources (uses)	<u>(1,275,000)</u>	<u>(1,275,000)</u>	<u>(314,373)</u>	<u>(960,627)</u>	<u>(1,591,667)</u>
Net change in fund balance	183,153	(214,303)	1,344,197	(362,754)	(218,509)
Fund balance, beginning of year	<u>1,486,677</u>	<u>1,486,677</u>	<u>1,486,677</u>	<u>-</u>	<u>1,705,186</u>
Fund balance, end of year	<u>\$ 1,669,830</u>	<u>\$ 1,272,374</u>	<u>\$ 2,830,874</u>	<u>\$ (362,754)</u>	<u>\$ 1,486,677</u>

COUNTY OF OTTAWA

LANDFILL TIPPING FEES (2272) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 28,000	\$ 42,500	\$ 11,174	\$ (31,326)	\$ 13,315
Charges for services	<u>539,500</u>	<u>539,500</u>	<u>491,618</u>	<u>(47,882)</u>	<u>526,239</u>
Total revenues	<u>567,500</u>	<u>582,000</u>	<u>502,792</u>	<u>(79,208)</u>	<u>539,554</u>
Expenditures					
Current operations					
Personnel services	346,314	378,100	296,647	81,453	296,422
Supplies	15,601	15,601	12,134	3,467	32,695
Other services and charges	<u>252,671</u>	<u>490,515</u>	<u>218,196</u>	<u>272,319</u>	<u>193,496</u>
Total expenditures	<u>614,586</u>	<u>884,216</u>	<u>526,977</u>	<u>357,239</u>	<u>522,613</u>
Revenues over (under) expenditures	<u>(47,086)</u>	<u>(302,216)</u>	<u>(24,185)</u>	<u>278,031</u>	<u>16,941</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(47,086)	(302,216)	(24,185)	278,031	16,941
Fund balance, beginning of year	<u>1,315,867</u>	<u>1,315,867</u>	<u>1,315,867</u>	<u>-</u>	<u>1,298,926</u>
Fund balance, end of year	<u>\$ 1,268,781</u>	<u>\$ 1,013,651</u>	<u>\$ 1,291,682</u>	<u>\$ 278,031</u>	<u>\$ 1,315,867</u>

COUNTY OF OTTAWA

**FARMLAND PRESERVATION (2340)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	\$ -
Other	119,607	221,119	221,431	312	8,217
Total revenues	<u>319,607</u>	<u>421,119</u>	<u>421,431</u>	<u>312</u>	<u>8,217</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	2,401	3,913	3,184	729	2,320
Other services and charges	317,206	417,206	416,662	544	5,850
Capital outlay	-	-	-	-	-
Total expenditures	<u>319,607</u>	<u>421,119</u>	<u>419,846</u>	<u>1,273</u>	<u>8,170</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>1,585</u>	<u>1,585</u>	<u>47</u>
Other financing sources (uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	1,585	1,585	47
Fund balance, beginning of year	<u>497</u>	<u>497</u>	<u>497</u>	<u>-</u>	<u>450</u>
Fund balance, end of year	<u>\$ 497</u>	<u>\$ 497</u>	<u>\$ 2,082</u>	<u>\$ 1,585</u>	<u>\$ 497</u>

COUNTY OF OTTAWA

HOMESTEAD PROPERTY TAX (2550) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ 5,000	\$ 5,000	\$ 2,467	\$ (2,533)	\$ 7,301
Investment earnings	150	150	703	553	542
Other	-	-	-	-	-
Total revenues	<u>5,150</u>	<u>5,150</u>	<u>3,170</u>	<u>(1,980)</u>	<u>7,843</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	100	100	-	100	-
Other services and charges	1,567	1,567	1,558	9	1,529
Capital outlay	-	-	-	-	-
Total expenditures	<u>1,667</u>	<u>1,667</u>	<u>1,558</u>	<u>109</u>	<u>1,529</u>
Revenues over (under) expenditures	<u>3,483</u>	<u>3,483</u>	<u>1,612</u>	<u>(1,871)</u>	<u>6,314</u>
Other financing sources (uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	3,483	3,483	1,612	(1,871)	6,314
Fund balance, beginning of year	<u>43,242</u>	<u>43,242</u>	<u>43,242</u>	<u>-</u>	<u>36,928</u>
Fund balance, end of year	<u>\$ 46,725</u>	<u>\$ 46,725</u>	<u>\$ 44,854</u>	<u>\$ (1,871)</u>	<u>\$ 43,242</u>

COUNTY OF OTTAWA

REGISTER OF DEEDS TECHNOLOGY (2560) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	Budget Amounts		Actual Amount	Variance Positive (Negative)	2019 Actual
	Original	Final			
Revenues					
Charges for services	\$ 200,000	\$ 200,000	\$ 284,230	\$ 84,230	\$ 231,940
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	14,299	14,299	11,025
Other	-	-	-	-	-
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>298,529</u>	<u>98,529</u>	<u>242,965</u>
Expenditures					
Current operations					
Personnel services	28,368	28,368	28,202	166	28,166
Supplies	4,090	4,585	3,727	858	33,456
Other services and charges	189,604	189,604	154,139	35,465	126,312
Capital outlay	<u>37,000</u>	<u>36,505</u>	<u>4,753</u>	<u>31,752</u>	<u>232</u>
Total expenditures	<u>259,062</u>	<u>259,062</u>	<u>190,821</u>	<u>68,241</u>	<u>188,166</u>
Revenues over (under) expenditures	<u>(59,062)</u>	<u>(59,062)</u>	<u>107,708</u>	<u>166,770</u>	<u>54,799</u>
Other financing sources (uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	(59,062)	(59,062)	107,708	166,770	54,799
Fund balance, beginning of year	<u>863,538</u>	<u>863,538</u>	<u>863,538</u>	<u>-</u>	<u>808,739</u>
Fund balance, end of year	<u>\$ 804,476</u>	<u>\$ 804,476</u>	<u>\$ 971,246</u>	<u>\$ 166,770</u>	<u>\$ 863,538</u>

COUNTY OF OTTAWA

PUBLIC DEFENDER (2600)

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 2,303,706	\$ 2,343,639	\$ 2,123,158	\$ (220,481)	\$ 1,817,942
Charges for services	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>2,303,706</u>	<u>2,343,639</u>	<u>2,123,158</u>	<u>(220,481)</u>	<u>1,817,942</u>
Expenditures					
Current operations					
Personnel services	2,264,802	2,339,725	2,268,636	71,089	1,471,561
Supplies	127,216	79,830	49,939	29,891	167,344
Other services and charges	855,083	867,479	747,978	119,501	1,102,124
Capital outlay	-	-	-	-	-
Total expenditures	<u>3,247,101</u>	<u>3,287,034</u>	<u>3,066,553</u>	<u>220,481</u>	<u>2,741,029</u>
Revenues over (under) expenditures	<u>(943,395)</u>	<u>(943,395)</u>	<u>(943,395)</u>	<u>-</u>	<u>(923,087)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	943,395	943,395	943,395	-	923,087
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>943,395</u>	<u>943,395</u>	<u>943,395</u>	<u>-</u>	<u>923,087</u>
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OTTAWA

**FEDERAL FORFEITURE (2620)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	3,710	3,350	360	8,729
Other services and charges	-	15,900	15,990	(90)	-
Capital outlay	-	-	-	-	-
Total expenditures	-	19,610	19,340	270	8,729
Revenues over (under) expenditures	-	(19,610)	(19,340)	270	(8,729)
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-
Net change in fund balance	-	(19,610)	(19,340)	270	(8,729)
Fund balance, beginning of year	<u>37,724</u>	<u>37,724</u>	<u>37,724</u>	<u>-</u>	<u>46,453</u>
Fund balance, end of year	<u>\$ 37,724</u>	<u>\$ 18,114</u>	<u>\$ 18,384</u>	<u>\$ 270</u>	<u>\$ 37,724</u>

COUNTY OF OTTAWA

SHERIFF GRANTS & CONTRACTS (2630) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 8,684,026	\$ 8,808,711	\$ 8,653,582	\$ (155,129)	\$ 8,004,048
Charges for services	-	-	-	-	-
Other	-	-	10,870	10,870	47,606
Total revenues	<u>8,684,026</u>	<u>8,808,711</u>	<u>8,664,452</u>	<u>(144,259)</u>	<u>8,051,654</u>
Expenditures					
Current operations					
Personnel services	8,228,879	8,069,610	7,943,896	125,714	7,601,828
Supplies	231,129	204,564	145,222	59,342	157,925
Other services and charges	667,173	777,692	722,012	55,680	733,442
Capital outlay	-	-	-	-	-
Total expenditures	<u>9,127,181</u>	<u>9,051,866</u>	<u>8,811,130</u>	<u>240,736</u>	<u>8,493,195</u>
Revenues over (under) expenditures	<u>(443,155)</u>	<u>(243,155)</u>	<u>(146,678)</u>	<u>96,477</u>	<u>(441,541)</u>
Other financing sources (uses)					
Transfers from other funds	443,155	443,155	443,155	-	441,540
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>443,155</u>	<u>443,155</u>	<u>443,155</u>	<u>-</u>	<u>441,540</u>
Net change in fund balance	-	200,000	296,477	96,477	(1)
Fund balance, beginning of year	-	-	-	-	1
Fund balance, end of year	<u>\$ -</u>	<u>\$ 200,000</u>	<u>\$ 296,477</u>	<u>\$ 96,477</u>	<u>\$ -</u>

COUNTY OF OTTAWA

**CONCEALED PISTOL LICENSING (2631)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ -	\$ -	\$ 53,784	\$ 53,784	\$ 29,160
Licenses and permits	120,000	120,000	61,355	(58,645)	78,599
Other	-	-	-	-	-
Total revenues	<u>120,000</u>	<u>120,000</u>	<u>115,139</u>	<u>(4,861)</u>	<u>107,759</u>
Expenditures					
Current operations					
Personnel services	67,339	67,339	59,925	7,414	48,976
Supplies	7,000	7,000	8,562	(1,562)	6,022
Other services and charges	12,854	12,854	12,854	-	12,187
Capital outlay	-	-	-	-	-
Total expenditures	<u>87,193</u>	<u>87,193</u>	<u>81,341</u>	<u>5,852</u>	<u>67,185</u>
Revenues over (under) expenditures	<u>32,807</u>	<u>32,807</u>	<u>33,798</u>	<u>991</u>	<u>40,574</u>
Other financing sources (uses)					
Transfers from other funds	-	-	-	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	32,807	32,807	33,798	991	40,574
Fund balance, beginning of year	<u>197,443</u>	<u>197,443</u>	<u>197,443</u>	<u>-</u>	<u>156,869</u>
Fund balance, end of year	<u>\$ 230,250</u>	<u>\$ 230,250</u>	<u>\$ 231,241</u>	<u>\$ 991</u>	<u>\$ 197,443</u>

COUNTY OF OTTAWA

DEPARTMENT OF HEALTH AND HUMAN SERVICES (2901) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Charges for services	-	-	-	-	-
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	-	-	-
Licenses and permits	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures					
Current operations					
Personnel services	-	-	-	-	-
Supplies	-	-	-	-	-
Other services and charges	44,046	44,046	41,178	2,868	43,116
Capital outlay	-	-	-	-	-
Total expenditures	<u>44,046</u>	<u>44,046</u>	<u>41,178</u>	<u>2,868</u>	<u>43,116</u>
Revenues over (under) expenditures	<u>(44,046)</u>	<u>(44,046)</u>	<u>(41,178)</u>	<u>2,868</u>	<u>(43,116)</u>
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	44,046	44,046	41,178	(2,868)	43,116
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>44,046</u>	<u>44,046</u>	<u>41,178</u>	<u>(2,868)</u>	<u>43,116</u>
Net change in fund balance	-	-	-	-	-
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OTTAWA

CHILD CARE (2920) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 3,366,796	\$ 3,380,680	\$ 3,333,092	\$ (47,588)	\$ 4,074,130
Rental income	-	-	-	-	-
Other	<u>1,782,800</u>	<u>1,782,800</u>	<u>1,361,898</u>	<u>(420,902)</u>	<u>1,742,324</u>
Total revenues	<u>5,149,596</u>	<u>5,163,480</u>	<u>4,694,990</u>	<u>(468,490)</u>	<u>5,816,454</u>
Expenditures					
Current operations					
Personnel services	5,439,050	5,371,818	4,810,555	561,263	4,958,878
Supplies	325,819	326,649	218,027	108,622	242,893
Other services and charges	3,659,642	3,753,812	2,734,305	1,019,507	3,527,662
Capital outlay	-	-	-	-	-
Total expenditures	<u>9,424,511</u>	<u>9,452,279</u>	<u>7,762,887</u>	<u>1,689,392</u>	<u>8,729,433</u>
Revenues over (under) expenditures	<u>(4,274,915)</u>	<u>(4,288,799)</u>	<u>(3,067,897)</u>	<u>1,220,902</u>	<u>(2,912,979)</u>
Other financing sources (uses)					
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	3,850,506	3,864,390	2,364,390	(1,500,000)	3,979,295
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>3,850,506</u>	<u>3,864,390</u>	<u>2,364,390</u>	<u>(1,500,000)</u>	<u>3,979,295</u>
Net change in fund balance	(424,409)	(424,409)	(703,507)	(279,098)	1,066,316
Fund balance, beginning of year	<u>1,991,315</u>	<u>1,991,315</u>	<u>1,991,315</u>	<u>-</u>	<u>924,999</u>
Fund balance, end of year	<u>\$ 1,566,906</u>	<u>\$ 1,566,906</u>	<u>\$ 1,287,808</u>	<u>\$ (279,098)</u>	<u>\$ 1,991,315</u>

COUNTY OF OTTAWA

**DEBT SERVICE FUNDS (3010)
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 110,849	\$ 110,849	\$ 111,680	\$ 831	\$ 122,655
Charges for services	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>110,849</u>	<u>110,849</u>	<u>111,680</u>	<u>831</u>	<u>122,655</u>
Expenditures					
Current operations					
Debt service					
Principal retirement	3,145,000	3,145,000	3,145,000	-	2,815,000
Interest and fiscal charges	1,230,655	1,230,655	1,230,555	100	1,319,327
Capital outlay	-	-	-	-	-
Total expenditures	<u>4,375,655</u>	<u>4,375,655</u>	<u>4,375,555</u>	<u>100</u>	<u>4,134,327</u>
Revenues over (under) expenditures	<u>(4,264,806)</u>	<u>(4,264,806)</u>	<u>(4,263,875)</u>	<u>931</u>	<u>(4,011,672)</u>
Other financing sources (uses)					
Payment to refunding bond escrow agent	-	-	-	-	-
Transfers from other funds	4,264,806	4,268,146	4,267,215	(931)	4,010,972
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>4,264,806</u>	<u>4,268,146</u>	<u>4,267,215</u>	<u>(931)</u>	<u>4,010,972</u>
Net change in fund balance	-	3,340	3,340	-	(700)
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 3,340</u>	<u>\$ 3,340</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF OTTAWA

CAPITAL IMPROVEMENT (4020) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>	<u>2019 Actual</u>
	<u>Original</u>	<u>Final</u>			
Revenues					
Intergovernmental revenues	\$ 101,607	\$ 1,972,427	\$ -	\$(1,972,427)	\$ -
Charges for services	171,008	-	-	-	23,797
Fines and forfeits	-	-	-	-	-
Investment earnings	-	-	39,572	39,572	36,888
Licenses and permits	-	-	-	-	-
Rental income	367,449	367,449	381,916	14,467	256,944
Other	-	570,892	289,960	(280,932)	-
Total revenues	<u>640,064</u>	<u>2,910,768</u>	<u>711,448</u>	<u>(2,199,320)</u>	<u>317,629</u>
Expenditures					
Current operations					
Other services and charges	3,200	3,200	3,054	146	-
Capital outlay	<u>3,482,892</u>	<u>10,336,224</u>	<u>2,929,332</u>	<u>7,406,892</u>	<u>3,044,217</u>
Total expenditures	<u>3,486,092</u>	<u>10,339,424</u>	<u>2,932,386</u>	<u>7,407,038</u>	<u>3,044,217</u>
Revenues over (under) expenditures	<u>(2,846,028)</u>	<u>(7,428,655)</u>	<u>(2,220,938)</u>	<u>5,207,717</u>	<u>(2,726,588)</u>
Other financing sources (uses)					
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	2,163,761	6,308,660	3,221,620	(3,087,040)	2,153,631
Transfers to other funds	<u>(385,600)</u>	<u>(385,600)</u>	<u>(385,600)</u>	<u>-</u>	<u>(514,879)</u>
Total other financing sources (uses)	<u>1,778,161</u>	<u>5,923,060</u>	<u>2,836,020</u>	<u>(3,087,040)</u>	<u>1,638,752</u>
Net change in fund balance	(1,067,867)	(1,505,596)	615,082	2,120,678	(1,087,836)
Fund balance, beginning of year	<u>3,171,719</u>	<u>3,171,719</u>	<u>3,171,719</u>	<u>-</u>	<u>4,259,555</u>
Fund balance, end of year	<u>\$ 2,103,852</u>	<u>\$ 1,666,123</u>	<u>\$ 3,786,801</u>	<u>\$ 2,120,678</u>	<u>\$ 3,171,719</u>

COUNTY OF OTTAWA

BUILDING AUTHORITY (4690) SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE BUDGET AND ACTUAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	Budget Amounts		Actual Amount	Variance Positive (Negative)	2019 Actual
	Original	Final			
Revenues					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental revenues	-	-	-	-	-
Rental income	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	-	-	-	-	-
Expenditures					
Current operations					
Principal retirement	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-
Capital outlay	-	483,734	111,752	371,982	16,266
Total expenditures	-	483,734	111,752	371,982	16,266
Revenues over (under) expenditures	-	(483,734)	(111,752)	371,982	(16,266)
Other financing sources (uses)					
Issuance of bonds	-	-	-	-	-
Premium on bonds issued	-	-	-	-	-
Transfers from other funds	-	-	-	-	500,000
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	500,000
Net change in fund balance	-	(483,734)	(111,752)	371,982	483,734
Fund balance, beginning of year	483,734	483,734	483,734	-	-
Fund balance, end of year	<u>\$ 483,734</u>	<u>\$ -</u>	<u>\$ 371,982</u>	<u>\$ 371,982</u>	<u>\$ 483,734</u>

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

SEPTEMBER 30, 2020
(with comparative totals at September 30, 2019)

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)
Assets				
Current assets				
Cash and pooled investments	\$ 1,678,588	\$ 684,237	\$ 1,314,624	\$ 1,482,588
Investments	-	-	-	-
Accounts receivable	2,317	-	-	22,996
Accrued interest on investments	-	-	-	-
Due from other governmental units	-	-	-	-
Due from other funds	13,546	-	-	133,608
Inventory of supplies	17,438	-	-	-
Prepaid expenses	<u>485,394</u>	<u>-</u>	<u>158,093</u>	<u>-</u>
Total current assets	<u>2,197,283</u>	<u>684,237</u>	<u>1,472,717</u>	<u>1,639,192</u>
Noncurrent assets				
Capital assets				
Office furniture and equipment	-	-	-	10,077,618
Copy machines	-	339,026	-	-
Telephone equipment	-	-	1,847,684	-
Vehicles	-	-	-	6,516,412
Construction in progress	-	-	-	-
Less accumulated depreciation	<u>-</u>	<u>(263,804)</u>	<u>(1,127,378)</u>	<u>(11,400,482)</u>
Net capital assets	<u>-</u>	<u>75,222</u>	<u>720,306</u>	<u>5,193,548</u>
Total assets	<u>2,197,283</u>	<u>759,459</u>	<u>2,193,023</u>	<u>6,832,740</u>
Liabilities				
Current liabilities				
Accounts payable	119,568	18,365	33,604	712,503
Current portion of long-term debt	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	119,568	18,365	33,604	712,503
Total Noncurrent liabilities	-	-	-	-
Total liabilities	<u>119,568</u>	<u>18,365</u>	<u>33,604</u>	<u>712,503</u>
Net position				
Invested in capital assets	-	75,222	720,306	5,193,548
Restricted for managed care risk exposure	-	-	-	-
Unrestricted	<u>2,077,715</u>	<u>665,872</u>	<u>1,439,113</u>	<u>926,689</u>
Total net position	<u>\$ 2,077,715</u>	<u>\$ 741,094</u>	<u>\$ 2,159,419</u>	<u>\$ 6,120,237</u>

(Continued)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

SEPTEMBER 30, 2020
(with comparative totals at September 30, 2019)

	Protected Self-Funded Insurance Programs <u>(6770)</u>	Employee Benefits <u>(6771)</u>	Protected Self-Funded Unemployment <u>(6772)</u>	Long-Term Disability Insurance <u>(6775)</u>
Assets				
Current assets				
Cash and pooled investments	\$ 132,368	\$ 2,973,998	\$ 1,353,944	\$ 99,420
Investments	-	-	-	-
Accounts receivable	-	-	-	-
Accrued interest on investments	-	-	-	-
Due from other governmental units	-	-	-	-
Due from other funds	3,610,660	-	-	-
Inventory of supplies	-	-	-	-
Prepaid expenses	<u>52,388</u>	<u>2,902</u>	<u>-</u>	<u>-</u>
Total current assets	<u>3,795,416</u>	<u>2,976,900</u>	<u>1,353,944</u>	<u>99,420</u>
Noncurrent assets				
Capital assets				
Office furniture and equipment	-	-	-	-
Copy machines	-	-	-	-
Telephone equipment	-	-	-	-
Vehicles	-	-	-	-
Construction in progress	-	-	-	-
Less accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total assets	<u>3,795,416</u>	<u>2,976,900</u>	<u>1,353,944</u>	<u>99,420</u>
Liabilities				
Current liabilities				
Accounts payable	739,776	19,829	7,120	18,686
Current portion of long-term debt	-	-	-	-
Due to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current liabilities	739,776	19,829	7,120	18,686
Total Noncurrent liabilities	-	-	-	-
Total liabilities	<u>739,776</u>	<u>19,829</u>	<u>7,120</u>	<u>18,686</u>
Net position				
Invested in capital assets	-	-	-	-
Restricted for managed care risk exposure	-	-	-	-
Unrestricted	<u>3,055,640</u>	<u>2,957,071</u>	<u>1,346,824</u>	<u>80,734</u>
Total net position	<u>\$ 3,055,640</u>	<u>\$ 2,957,071</u>	<u>\$ 1,346,824</u>	<u>\$ 80,734</u>

(Continued)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET POSITION

SEPTEMBER 30, 2020
(with comparative totals at September 30, 2019)

	Ottawa County, Michigan Insurance Authority <u>(6780)</u>	DB/DC Conversion <u>6810</u>	Compensated Absences <u>6800</u>	<u>Totals</u>	
				<u>2020</u>	<u>2019</u>
Assets					
Current assets					
Cash and pooled investments	\$ 146,099	\$ 4,528,710	\$ 3,950,972	\$ 18,345,548	\$ 16,083,671
Investments	48,617,544	-	-	48,617,544	43,841,494
Accounts receivable	50,000	-	-	75,313	11,731
Accrued interest on investments	76,881	-	-	76,881	91,184
Due from other governmental units	-	-	-	-	-
Due from other funds	-	-	-	3,757,814	3,662,616
Inventory of supplies	-	-	-	17,438	-
Prepaid expenses	<u>216,397</u>	<u>-</u>	<u>-</u>	<u>915,174</u>	<u>1,076,568</u>
Total current assets	<u>49,106,921</u>	<u>4,528,710</u>	<u>3,950,972</u>	<u>71,805,712</u>	<u>64,767,264</u>
Noncurrent assets					
Capital assets					
Office furniture and equipment	-	-	-	10,077,618	9,011,948
Copy machines	-	-	-	339,026	313,501
Telephone equipment	-	-	-	1,847,684	1,847,684
Vehicles	-	-	-	6,516,412	5,997,227
Construction in Progress	-	-	-	-	-
Less accumulated depreciation	<u>-</u>	<u>-</u>	<u>-</u>	<u>(12,791,664)</u>	<u>(11,979,920)</u>
Net capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,989,076</u>	<u>5,190,440</u>
Total assets	<u>49,106,921</u>	<u>4,528,710</u>	<u>3,950,972</u>	<u>77,794,788</u>	<u>69,957,704</u>
Liabilities					
Current liabilities					
Accounts payable	13,107,438	985,514	-	15,762,403	13,750,180
Current portion of long-term debt	-	-	3,815,905	3,815,905	3,030,197
Due to other funds	<u>3,864,722</u>	<u>-</u>	<u>-</u>	<u>3,864,722</u>	<u>3,679,410</u>
Total current liabilities	16,972,160	985,514	3,815,905	23,443,030	20,459,787
Total Noncurrent liabilities	-	-	-	-	93,077
Total liabilities	<u>16,972,160</u>	<u>985,514</u>	<u>3,815,905</u>	<u>23,443,030</u>	<u>20,552,864</u>
Net position					
Invested in capital assets	-	-	-	5,989,076	5,190,440
Restricted for managed care risk exposure	-	-	-	-	-
Unrestricted	<u>32,134,761</u>	<u>3,543,196</u>	<u>135,067</u>	<u>48,362,682</u>	<u>44,214,400</u>
Total net position	<u>\$ 32,134,761</u>	<u>\$ 3,543,196</u>	<u>\$ 135,067</u>	<u>\$ 54,351,758</u>	<u>\$ 49,404,840</u>

(Concluded)

COUNTY OF OTTAWA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)
Operating revenues				
Charges for services	\$ 5,537,627	\$ 35,105	\$ 798,834	\$ 1,867,875
Other revenue	158,737	-	95	385,048
Total operating revenues	<u>5,696,364</u>	<u>35,105</u>	<u>798,929</u>	<u>2,252,923</u>
Operating expenses				
Personnel services	2,524,825	4,762	152,286	31,451
Contractual services	-	-	-	-
Supplies	399,925	8,336	5,626	-
Depreciation	-	27,706	126,086	1,680,976
Building and equipment rental	427,120	-	-	-
Claims and legal	-	-	-	-
Miscellaneous	1,572,196	-	509,918	830
Total operating expenses	<u>4,924,066</u>	<u>40,804</u>	<u>793,916</u>	<u>1,713,257</u>
Operating income (loss)	<u>772,298</u>	<u>(5,699)</u>	<u>5,013</u>	<u>539,666</u>
Nonoperating revenues (expenses)				
Investment earnings (loss)	16,511	10,861	19,618	18,031
Net change in the fair value of investments	-	-	-	-
Gain (loss) on retirement of capital assets	-	-	-	121,585
Total nonoperating revenues	<u>16,511</u>	<u>10,861</u>	<u>19,618</u>	<u>139,616</u>
Income (loss) before transfers	788,809	5,162	24,631	679,282
Transfers				
Transfers from other funds	13,546	-	-	-
Transfers to other funds	-	-	(150,000)	-
Total transfers	<u>13,546</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>
Change in net position	802,355	5,162	(125,369)	679,282
Total net position, beginning of year	<u>1,275,360</u>	<u>735,932</u>	<u>2,284,788</u>	<u>5,440,955</u>
Total net position, end of year	<u>\$ 2,077,715</u>	<u>\$ 741,094</u>	<u>\$ 2,159,419</u>	<u>\$ 6,120,237</u>

(Continued)

COUNTY OF OTTAWA

INTERNAL SERVICE FUNDS

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
Operating revenues				
Charges for services	\$ 317,909	\$ 11,801,068	\$ 333,212	\$ -
Other revenue	-	-	-	-
Total operating revenues	<u>317,909</u>	<u>11,801,068</u>	<u>333,212</u>	<u>-</u>
Operating expenses				
Personnel services	182,395	197,899	50,843	8,906
Contractual services	-	-	-	-
Supplies	8,736	-	-	-
Depreciation	-	-	-	-
Building and equipment rental	-	-	-	-
Claims and legal	-	-	-	-
Miscellaneous	<u>192,956</u>	<u>11,747,729</u>	<u>152,959</u>	<u>111,790</u>
Total operating expenses	<u>384,087</u>	<u>11,945,628</u>	<u>203,802</u>	<u>120,696</u>
Operating income (loss)	<u>(66,178)</u>	<u>(144,560)</u>	<u>129,410</u>	<u>(120,696)</u>
Nonoperating revenues (expenses)				
Investment earnings (loss)	70,742	38,185	19,920	2,504
Net change in the fair value of investments	-	-	-	-
Gain (loss) on retirement of capital assets	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total nonoperating revenues	<u>70,742</u>	<u>38,185</u>	<u>19,920</u>	<u>2,504</u>
Income (loss) before transfers	4,564	(106,375)	149,330	(118,192)
Transfers				
Transfers from other funds	-	-	-	-
Transfers to other funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total transfers	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	4,564	(106,375)	149,330	(118,192)
Total net position, beginning of year	<u>3,051,076</u>	<u>3,063,446</u>	<u>1,197,494</u>	<u>198,926</u>
Total net position, end of year	<u>\$ 3,055,640</u>	<u>\$ 2,957,071</u>	<u>\$ 1,346,824</u>	<u>\$ 80,734</u>

(Continued)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)

	Ottawa County, Michigan Insurance Authority (6780)	DB/DC Conversion (6810)	Compensated Absences (6800)	Totals	
				2020	2019
Operating revenues					
Charges for services	\$ 1,832,643	\$ 15,420,765	\$ 728,628	\$ 38,673,666	\$ 24,581,718
Other revenue	3,829	174,275	-	721,984	3,119,016
Total operating revenues	<u>1,836,472</u>	<u>15,595,040</u>	<u>728,628</u>	<u>39,395,650</u>	<u>27,700,734</u>
Operating expenses					
Personnel services	-	-	732,128	3,885,495	9,108,161
Contractual services	822,861	-	-	822,861	757,295
Supplies	-	-	-	422,623	159,225
Depreciation	-	-	-	1,834,768	1,756,267
Building and equipment rental	-	-	-	427,120	324,497
Claims and legal	1,163,936	-	-	1,163,936	1,775,028
Miscellaneous	-	11,848,246	-	26,136,624	14,529,800
Total operating expenses	<u>1,986,797</u>	<u>11,848,246</u>	<u>732,128</u>	<u>34,693,427</u>	<u>28,410,273</u>
Operating income (loss)	<u>(150,325)</u>	<u>3,746,794</u>	<u>(3,500)</u>	<u>4,702,223</u>	<u>(709,539)</u>
Nonoperating revenues (expenses)					
Investment earnings (loss)	1,015,256	84,747	51,478	1,347,853	2,108,569
Net change in the fair value of investments	3,422,202	-	-	3,422,202	316,468
Gain (loss) on retirement of capital assets	-	-	-	121,585	123,277
Total nonoperating revenues	<u>4,437,458</u>	<u>84,747</u>	<u>51,478</u>	<u>4,891,640</u>	<u>2,548,314</u>
Income (loss) before transfers	4,287,133	3,831,541	47,978	9,593,863	1,838,775
Transfers					
Transfers from other funds	-	-	-	13,546	-
Transfers to other funds	(276,375)	(4,234,116)	-	(4,660,491)	(3,251,825)
Total transfers	<u>(276,375)</u>	<u>(4,234,116)</u>	<u>-</u>	<u>(4,646,945)</u>	<u>(3,251,825)</u>
Change in net position	4,010,758	(402,575)	47,978	4,946,918	(1,413,050)
Total net position, beginning of year	<u>28,124,003</u>	<u>3,945,771</u>	<u>87,089</u>	<u>49,404,840</u>	<u>50,817,890</u>
Total net position, end of year	<u>\$ 32,134,761</u>	<u>\$ 3,543,196</u>	<u>\$ 135,067</u>	<u>\$ 54,351,758</u>	<u>\$ 49,404,840</u>

(Concluded)

COUNTY OF OTTAWA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	Innovation and Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)
Cash flow from operating activities						
Cash received from interfund services provided	\$ 5,705,778	\$ 35,105	\$ 798,929	\$ 2,229,927	\$ 317,909	\$ 11,781,236
Cash payments to suppliers for goods and services	(2,301,271)	(8,336)	(465,832)	(830)	(197,469)	(11,731,518)
Cash payments for self-funded insurance claims	-	-	-	-	-	-
Cash payments to employees for services	<u>(2,524,825)</u>	<u>(4,762)</u>	<u>(152,286)</u>	<u>(31,451)</u>	<u>(182,395)</u>	<u>(197,899)</u>
Net cash provided by (used for) operating activities	<u>879,682</u>	<u>22,007</u>	<u>180,811</u>	<u>2,197,646</u>	<u>(61,955)</u>	<u>(148,181)</u>
Cash flow from noncapital financing activities						
Due from other funds	-	-	-	(133,608)	-	-
Transfers in from other funds	-	-	-	-	-	-
Transfers out to other funds	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(150,000)</u>	<u>(133,608)</u>	<u>-</u>	<u>-</u>
Cash flow from capital and related financing activities						
Acquisition of capital assets	-	(29,236)	-	(1,881,393)	-	-
Proceeds from sale of equipment	<u>-</u>	<u>-</u>	<u>-</u>	<u>121,585</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(29,236)</u>	<u>-</u>	<u>(1,759,808)</u>	<u>-</u>	<u>-</u>
Cash flow from investing activities						
Purchase of investments	(17,438)	-	-	-	-	-
Interest on investments	16,511	10,861	19,618	18,031	122,698	38,185
Proceeds from sale of investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net cash provided by (used for) investing activities	<u>(927)</u>	<u>10,861</u>	<u>19,618</u>	<u>18,031</u>	<u>122,698</u>	<u>38,185</u>
Net increase (decrease) in cash and pooled investments	878,755	3,632	50,429	322,261	60,743	(109,996)
Cash and pooled investments, beginning of year	<u>799,833</u>	<u>680,605</u>	<u>1,264,195</u>	<u>1,160,327</u>	<u>71,625</u>	<u>3,083,994</u>
Cash and pooled investments, end of year	<u>\$ 1,678,588</u>	<u>\$ 684,237</u>	<u>\$ 1,314,624</u>	<u>\$ 1,482,588</u>	<u>\$ 132,368</u>	<u>\$ 2,973,998</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities						
Operating income (loss)	\$ 772,298	\$ (5,699)	\$ 5,013	\$ 539,666	\$ (66,178)	\$ (144,560)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities						
Depreciation	-	27,706	126,086	1,680,976	-	-
Interest income	-	-	-	-	-	-
Change in assets and liabilities not affecting cash provided by (used for) operating activities						
(Increase) decrease in receivables	9,414	-	-	(22,996)	-	(19,832)
(Increase) decrease in prepaid expenses	101,110	-	52,698	-	-	-
Increase (decrease) in unpaid claims liability	-	-	-	-	-	-
Increase (decrease) in unearned revenue	-	-	-	-	-	-
Increase (decrease) in accounts payable	(3,140)	-	(2,986)	-	4,223	16,211
Increase (decrease) in current portion of long-term debt	-	-	-	-	-	-
Increase (decrease) in due to other funds	-	-	-	-	-	-
Increase (decrease) in total noncurrent liabilities	-	-	-	-	-	-
Net cash provided by (used for) operating activities	<u>\$ 879,682</u>	<u>\$ 22,007</u>	<u>\$ 180,811</u>	<u>\$ 2,197,646</u>	<u>\$ (61,955)</u>	<u>\$ (148,181)</u>

(Continued)

COUNTY OF OTTAWA

**INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS**

**FOR THE YEAR ENDED SEPTEMBER 30, 2020
(with comparative totals for year ended September 30, 2019)**

	Protected	Long-Term	Ottawa County,	DB/DC	Compensated	Totals	
	Self-Funded Unemployment (6772)	Disability Insurance (6775)	Michigan Insurance Authority (6780)	Conversion (6810)	Absences (6800)	2020	2019
Cash flow from operating activities							
Cash received from interfund services provided	\$ 333,212	\$ -	\$ 1,836,472	\$ 15,595,040	\$ 728,628	\$39,362,236	\$24,450,444
Cash payments to suppliers for goods and services	(146,435)	(111,055)	(78,610)	(10,862,732)	-	(25,904,088)	(16,526,647)
Cash payments for self-funded insurance claims	-	-	(1,157,324)	-	-	(1,157,324)	(1,032,282)
Cash payments to employees for services	(50,843)	(8,906)	(372,621)	-	(39,497)	(3,565,485)	(3,275,547)
Net cash provided by (used for) operating activities	<u>135,934</u>	<u>(119,961)</u>	<u>227,917</u>	<u>4,732,308</u>	<u>689,131</u>	<u>8,735,339</u>	<u>3,615,968</u>
Cash flow from noncapital financing activities							
Transfers in from other funds	-	-	-	-	-	-	-
Transfers out to other funds	-	-	(159,520)	(4,234,116)	-	(4,543,636)	(3,251,825)
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>-</u>	<u>(159,520)</u>	<u>(4,234,116)</u>	<u>-</u>	<u>(4,543,636)</u>	<u>(3,251,825)</u>
Cash flow from capital and related financing activities							
Acquisition of capital assets	-	-	-	-	-	(1,910,629)	(2,486,371)
Proceeds from sale of equipment	-	-	-	-	-	121,585	123,277
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,789,044)</u>	<u>(2,363,094)</u>
Cash flow from investing activities							
Purchase of investments	-	-	(23,671,695)	-	-	(23,689,133)	(27,135,046)
Interest on investments	19,920	2,504	1,029,559	84,747	51,478	1,414,112	2,547,279
Proceeds from sale of investments	-	-	22,267,847	-	-	22,267,847	26,451,422
Net cash provided by (used for) investing activities	<u>19,920</u>	<u>2,504</u>	<u>(374,289)</u>	<u>84,747</u>	<u>51,478</u>	<u>(7,174)</u>	<u>1,863,655</u>
Net increase (decrease) in cash and pooled investments	155,854	(117,457)	(305,892)	582,939	740,609	2,395,485	(135,296)
Cash and pooled investments, beginning of year	<u>1,198,090</u>	<u>216,877</u>	<u>451,991</u>	<u>3,945,771</u>	<u>3,210,363</u>	<u>16,083,671</u>	<u>16,218,967</u>
Cash and pooled investments, end of year	<u>\$ 1,353,944</u>	<u>\$ 99,420</u>	<u>\$ 146,099</u>	<u>\$ 4,528,710</u>	<u>\$ 3,950,972</u>	<u>\$ 18,345,548</u>	<u>\$ 16,083,671</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities							
Operating income (loss)	\$ 129,410	\$ (120,696)	\$ (150,325)	\$ 3,746,794	\$ (3,500)	\$ 4,702,223	\$ (709,539)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities							
Depreciation	-	-	-	-	-	1,834,768	1,756,267
Interest income	-	-	-	-	-	-	-
Change in assets and liabilities not affecting cash provided by (used for) operating activities							
(Increase) decrease in receivables	-	-	-	-	-	(33,414)	252,019
(Increase) decrease in prepaid expenses	-	-	7,586	-	-	161,394	(515,681)
Increase (decrease) in unpaid claims liability	-	-	302,199	-	-	302,199	1,187,804
Increase (decrease) in unearned revenue	-	-	-	-	-	-	(144,567)
Increase (decrease) in accounts payable	6,524	735	-	985,514	-	1,007,081	(531,880)
Increase (decrease) in current portion of long-term debt	-	-	-	-	785,708	785,708	3,030,197
Increase (decrease) in due to other funds	-	-	68,457	-	-	68,457	(801,729)
Increase (decrease) in total noncurrent liabilities	-	-	-	-	(93,077)	(93,077)	93,077
Net cash provided by (used for) operating activities	<u>\$ 135,934</u>	<u>\$ (119,961)</u>	<u>\$ 227,917</u>	<u>\$ 4,732,308</u>	<u>\$ 689,131</u>	<u>\$ 8,735,339</u>	<u>\$ 3,615,968</u>

Noncash investing activities

The change in fair value of investments for the internal service funds was \$3,422,202.

(Concluded)

COUNTY OF OTTAWA
AGENCY FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2020
(with comparative totals at September 30, 2019)

	Trust and Agency	Juvenile Court	Library Penal Fine	Imprest Payroll	Inland Lake Improvement	Totals	
	<u>7010</u>	<u>7015</u>	<u>7210</u>	<u>7040</u>	<u>8725</u>	<u>2020</u>	<u>2019</u>
Assets							
Cash and pooled investments	\$ 45,561,872	\$ 1,770	\$ 236,602	\$ 209,069	\$ 87,950	\$ 46,097,263	\$ 40,481,908
Accounts receivable	2,799	-	-	16,867	-	19,666	5,404
Due from other governmental units	<u>280,591</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>280,591</u>	<u>395,564</u>
Total assets	<u>\$ 45,845,262</u>	<u>\$ 1,770</u>	<u>\$ 236,602</u>	<u>\$ 225,936</u>	<u>\$ 87,950</u>	<u>\$ 46,397,520</u>	<u>\$ 40,882,876</u>
Liabilities							
Due to other governmental units:							
Due to State of Michigan	\$ 44,474,820	\$ -	\$ -	\$ 163,047	\$ -	\$ 44,637,867	\$ 39,773,182
Fines and fees due to local libraries	-	-	236,602	-	-	236,602	222,891
Agency deposits	<u>1,370,442</u>	<u>1,770</u>	<u>-</u>	<u>62,889</u>	<u>87,950</u>	<u>1,523,051</u>	<u>886,803</u>
Total liabilities	<u>\$ 45,845,262</u>	<u>\$ 1,770</u>	<u>\$ 236,602</u>	<u>\$ 225,936</u>	<u>\$ 87,950</u>	<u>\$ 46,397,520</u>	<u>\$ 40,882,876</u>

COUNTY OF OTTAWA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Trust and agency fund (7010)

	Balance October 1, <u>2019</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2020</u>
Assets				
Cash and pooled investments	\$ 38,773,322	\$ 96,881,900	\$ 90,093,350	\$ 45,561,872
Accounts receivable	3,866	243,421	244,488	2,799
Due from other governmental units	<u>395,564</u>	<u>731,191</u>	<u>846,164</u>	<u>280,591</u>
Total assets	<u>\$ 39,172,752</u>	<u>\$ 97,856,512</u>	<u>\$ 91,184,002</u>	<u>\$ 45,845,262</u>
Liabilities				
Due to other governmental units				
Due to State of Michigan	\$ 38,523,952	\$ 134,630,137	\$ 128,679,269	\$ 44,474,820
Agency deposits	<u>648,800</u>	<u>8,559,681</u>	<u>7,838,039</u>	<u>1,370,442</u>
Total liabilities	<u>\$ 39,172,752</u>	<u>\$ 143,189,818</u>	<u>\$ 136,517,308</u>	<u>\$ 45,845,262</u>

Juvenile Court fund (7015)

Assets				
Cash and pooled investments	<u>\$ 2,421</u>	<u>\$ 36,296</u>	<u>\$ 36,947.00</u>	<u>\$ 1,770</u>
Total assets	<u>\$ 2,421</u>	<u>\$ 36,296</u>	<u>\$ 36,947.00</u>	<u>\$ 1,770</u>
Liabilities				
Agency deposits	<u>\$ 2,481</u>	<u>\$ 78,169</u>	<u>\$ 78,880</u>	<u>\$ 1,770</u>
Total liabilities	<u>\$ 2,481</u>	<u>\$ 78,169</u>	<u>\$ 78,880</u>	<u>\$ 1,770</u>

(Continued)

COUNTY OF OTTAWA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Library penal fine fund (7210)

	Balance October 1, 2019	Additions	Deductions	Balance September 30, 2020
Assets				
Cash and pooled investments	\$ 222,931	\$ 1,542,839	\$ 1,529,168	\$ 236,602
Total assets	<u>\$ 222,931</u>	<u>\$ 1,542,839</u>	<u>\$ 1,529,168</u>	<u>\$ 236,602</u>
Liabilities				
Due to other governmental units				
Fines and fees due to local libraries	222,891	\$ 775,665	\$ 761,954	\$ 236,602
Agency deposits	\$ 40.00	755,246	755,286	-
Total liabilities	<u>\$ 222,931</u>	<u>\$ 1,530,911</u>	<u>\$ 1,517,240</u>	<u>\$ 236,602</u>

Imprest payroll fund (7040)

Assets				
Cash and pooled investments	\$ 1,247,692	\$ 3,491,967	\$ 4,530,590	\$ 209,069
Accounts receivable	1,538	84,615	69,286	16,867
Total assets	<u>\$ 1,249,230</u>	<u>\$ 3,576,582</u>	<u>\$ 4,599,876</u>	<u>\$ 225,936</u>
Liabilities				
Due to other governmental units				
Due to State of Michigan	\$ 1,249,230	\$ 1,800,841	\$ 2,887,024	\$ 163,047
Agency deposits	-	3,593,805	3,530,916	62,889
Total liabilities	<u>\$ 1,249,230</u>	<u>\$ 5,394,646</u>	<u>\$ 6,417,940</u>	<u>\$ 225,936</u>

(Continued)

COUNTY OF OTTAWA
AGENCY FUNDS
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020

Inland lake improvement (8725)

	Balance			Balance
	October 1,			September 30,
	<u>2019</u>	<u>Additions</u>	<u>Deductions</u>	<u>2020</u>
Assets				
Cash and pooled investments	\$ 235,542	\$ 169,855	\$ 317,447	\$ 87,950
Total assets	<u>\$ 235,542</u>	<u>\$ 169,855</u>	<u>\$ 317,447</u>	<u>\$ 87,950</u>
Liabilities				
Agency deposits	\$ 235,542	\$ 250,284	\$ 397,876	\$ 87,950
Total liabilities	<u>\$ 235,542</u>	<u>\$ 250,284</u>	<u>\$ 397,876</u>	<u>\$ 87,950</u>

Total agency funds

Assets				
Cash and pooled investments	\$ 40,481,908	\$ 102,122,857	\$ 96,470,555	\$ 46,097,263
Accounts receivable	5,404	328,036	313,774	19,666
Due from other governmental units	<u>395,564</u>	<u>731,191</u>	<u>846,164</u>	<u>280,591</u>
Total assets	<u>\$ 40,882,876</u>	<u>\$ 103,182,084</u>	<u>\$ 97,630,493</u>	<u>\$ 46,397,520</u>
Liabilities				
Due to other governmental units				
Due to State of Michigan	\$ 39,773,182	\$ 136,430,978	\$ 131,566,293	\$ 44,637,867
Fines and fees due to local libraries	222,891	775,665	761,954	236,602
Agency deposits	<u>886,863</u>	<u>13,237,185</u>	<u>12,522,117</u>	<u>1,523,051</u>
Total liabilities	<u>\$ 40,882,936</u>	<u>\$ 150,443,828</u>	<u>\$ 144,850,364</u>	<u>\$ 46,397,520</u>

(Concluded)

STATISTICAL

COUNTY OF OTTAWA

STATISTICAL SECTION

This part of the County of Ottawa's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	155
Revenue Capacity These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	161
Debt Capacity These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	165
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	168
Operating Information These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	171

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

**COUNTY OF OTTAWA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2020	2019	2018	2017	2016*	2015	2014	2013	2012	2011
Governmental Activities										
Net investment in capital assets	\$ 132,456,534	\$ 129,008,763	\$ 120,840,301	\$ 114,312,426	\$ 111,255,538	\$ 112,970,569	\$ 112,174,398	\$ 104,330,730	\$ 113,151,478	\$ 112,014,491
Restricted	18,435,096	16,262,305	14,787,103	19,151,144	22,089,108	22,685,963	20,170,121	20,227,256	19,273,135	17,801,312
Unrestricted	7,297,694	9,010,854	9,147,837	12,293,198	15,217,024	16,048,186	67,896,554	77,718,270	68,670,542	64,920,525
Total Governmental Activities	158,189,324	154,281,922	144,775,241	145,756,768	148,561,670	151,704,718	200,241,073	202,276,256	201,095,155	194,736,328
Business-Type Activities										
Net investment in capital assets	2,141,127	1,924,772	1,932,436	1,783,468	1,777,050	1,682,228	1,489,576	1,170,787	530,943	447,167
Restricted	20,013,216	18,913,489	19,204,356	20,145,854	21,264,376	20,599,457	21,646,866	22,579,168	23,478,259	23,576,310
Total Business-Type Activities	22,154,343	20,838,261	21,136,792	21,929,322	23,041,426	22,281,685	23,136,442	23,749,955	24,009,202	24,023,477
Primary Government										
Net investment in capital assets	132,456,534	129,008,763	120,840,301	114,312,426	111,255,538	112,970,569	112,174,398	104,330,730	113,151,478	112,014,491
Restricted	20,576,223	18,187,077	16,719,539	20,934,612	23,866,158	24,368,191	21,659,697	21,398,043	19,804,078	18,248,479
Unrestricted	27,310,910	27,924,343	28,352,193	32,439,052	36,481,400	36,647,643	89,543,420	100,297,438	92,148,801	88,496,835
Total Primary Government	\$ 180,343,667	\$ 175,120,183	\$ 165,912,033	\$ 167,686,090	\$ 171,603,096	\$ 173,986,403	\$ 223,377,515	\$ 226,026,211	\$ 225,104,357	\$ 218,759,805

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

**COUNTY OF OTTAWA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2020	2019	2018	2017	2016*	2015	2014	2013	2012	2011
Expenses										
Governmental Activities:										
Legislative										
Judicial	\$ 540,006	\$ 548,540	\$ 546,898	\$ 496,618	\$ 386,596	\$ 467,155	\$ 441,294	\$ 399,151	\$ 459,777	\$ 428,578
General government	22,422,730	21,779,336	19,996,417	19,681,855	15,951,012	16,995,782	16,209,766	15,683,406	15,783,718	14,502,573
Public safety	19,916,065	17,002,751	16,776,198	17,297,785	13,037,515	14,214,900	14,509,005	14,013,689	13,580,523	15,447,894
Public works	42,075,389	41,312,780	38,499,682	38,637,388	30,498,813	32,905,190	33,036,226	31,265,666	30,932,957	28,476,232
Health and welfare	7,915,476	7,101,848	6,079,105	7,427,436	5,936,308	1,113,013	1,717,110	956,091	300,235	2,446,691
Community and economic development	71,429,258	68,887,815	65,712,292	62,398,481	60,825,404	64,251,760	66,399,041	63,709,147	67,599,332	63,874,693
Culture and recreation	1,143,007	1,206,248	1,330,165	1,257,029	953,552	1,090,188	807,476	710,324	742,845	621,591
Interest on long-term debt	5,081,175	4,620,440	5,425,261	4,959,772	3,931,818	5,059,018	3,559,748	3,502,223	3,103,891	3,218,940
Total Governmental Activities Expenses	1,094,794	1,186,589	1,270,256	1,346,413	1,045,275	1,578,129	1,163,255	942,708	959,132	1,039,869
	<u>172,197,900</u>	<u>163,646,347</u>	<u>155,636,274</u>	<u>153,502,777</u>	<u>132,566,293</u>	<u>137,675,135</u>	<u>137,842,921</u>	<u>131,192,415</u>	<u>133,462,410</u>	<u>130,057,061</u>
Business-Type Activities:										
Delinquent tax collection	211,347	195,374	175,351	187,444	153,157	2,004,536	2,025,379	2,110,897	2,088,653	2,565,380
Total Business-Type Activities Expenses	<u>211,347</u>	<u>195,374</u>	<u>175,351</u>	<u>187,444</u>	<u>153,157</u>	<u>2,004,536</u>	<u>2,025,379</u>	<u>2,110,897</u>	<u>2,088,653</u>	<u>2,565,380</u>
Total Primary Government Expenses	<u>\$ 172,409,247</u>	<u>\$ 163,841,721</u>	<u>\$ 155,811,625</u>	<u>\$ 153,690,221</u>	<u>\$ 132,719,450</u>	<u>\$ 139,679,671</u>	<u>\$ 139,868,300</u>	<u>\$ 133,303,312</u>	<u>\$ 135,551,063</u>	<u>\$ 132,622,441</u>
Program Revenues										
Governmental Activities:										
Charges for services:										
Legislative	\$ -	\$ 3,371	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	3,432,482	4,369,563	4,637,020	4,632,745	3,515,097	4,258,011	4,131,540	4,298,591	4,428,208	4,321,400
General government	7,959,944	7,619,076	7,389,210	8,226,407	5,998,183	7,531,480	7,755,264	8,261,854	7,936,150	7,212,417
Public safety	1,465,517	9,776,054	8,786,361	9,550,539	6,216,667	7,549,221	7,310,998	6,726,691	7,833,957	6,012,143
Public works	491,618	526,239	509,009	474,008	308,126	376,166	378,009	337,849	363,870	389,376
Health and welfare	3,149,222	3,914,670	3,571,371	3,804,723	3,449,260	3,421,008	2,994,799	2,810,393	2,910,475	2,882,631
Community and economic development	115,868	128,242	187,896	188,780	225,426	225,426	52,968	35,830	2,873	22,095
Culture and recreation	819,709	837,996	757,716	943,525	628,278	716,220	600,025	788,511	460,470	470,163
Interest on long-term debt	-	-	-	-	-	2,044,122	1,821,294	1,815,585	1,822,460	2,382,030
Operating grants and contributions	82,888,482	73,019,233	63,743,292	55,720,530	52,522,855	61,175,917	60,350,883	58,200,664	62,917,831	61,739,527
Capital grants and contributions	-	-	-	1,311,181	-	-	-	92,595	2,293,472	1,653,505
Total Governmental Activities Program Revenues	<u>100,122,852</u>	<u>100,194,464</u>	<u>89,581,575</u>	<u>84,852,438</u>	<u>72,701,434</u>	<u>87,297,571</u>	<u>85,995,780</u>	<u>83,368,563</u>	<u>90,969,766</u>	<u>87,085,287</u>
Business-Type Activities:										
Charges for services:										
Delinquent tax collection	1,162,746	908,033	990,143	893,074	915,284	1,162,809	1,300,687	2,015,105	2,064,177	2,307,223
Total Business-Type Activities Program Revenues	<u>1,162,746</u>	<u>908,033</u>	<u>990,143</u>	<u>893,074</u>	<u>915,284</u>	<u>1,162,809</u>	<u>1,300,687</u>	<u>2,015,105</u>	<u>2,064,177</u>	<u>2,307,223</u>
Total Primary Government Program Revenues	<u>\$ 101,285,598</u>	<u>\$ 101,102,497</u>	<u>\$ 90,571,718</u>	<u>\$ 85,745,512</u>	<u>\$ 73,616,718</u>	<u>\$ 88,460,380</u>	<u>\$ 86,896,467</u>	<u>\$ 85,383,668</u>	<u>\$ 93,033,943</u>	<u>\$ 89,392,510</u>

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

**COUNTY OF OTTAWA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2020	2019	2018	2017	2016*	2015	2014	2013	2012	2011
Net (Expense)/Revenue										
Governmental activities	\$ (72,075,048)	\$ (63,451,883)	\$ (66,054,699)	\$ (68,650,339)	\$ (59,864,859)	\$ (50,377,564)	\$ (52,447,141)	\$ (47,823,852)	\$ (42,492,644)	\$ (42,971,774)
Business-type activities	951,399	712,659	814,792	705,630	762,127	(841,727)	(724,692)	(95,792)	(24,476)	(258,157)
Total Primary Government Net Expense	<u>\$ (71,123,649)</u>	<u>\$ (62,739,224)</u>	<u>\$ (65,239,907)</u>	<u>\$ (67,944,709)</u>	<u>\$ (59,102,732)</u>	<u>\$ (51,219,291)</u>	<u>\$ (53,171,833)</u>	<u>\$ (47,919,644)</u>	<u>\$ (42,517,120)</u>	<u>\$ (43,229,931)</u>
General Revenues and Other Changes in Net Position										
Governmental Activities:										
Taxes										
Property taxes	\$ 66,285,148	\$ 63,268,299	\$ 54,827,335	\$ 54,696,231	\$ 49,877,687	\$ 44,583,727	\$ 42,185,402	\$ 41,102,695	\$ 40,693,219	\$ 41,220,281
Unrestricted grants and contributions	3,754,650	4,803,626	5,639,410	6,036,965	4,462,913	4,729,722	4,124,536	3,180,245	3,659,304	6,003,393
Investment earnings	5,259,314	3,202,576	2,790,127	3,785,952	2,135,192	1,090,878	2,717,490	3,509,045	3,233,155	1,362,564
Miscellaneous	8,588	15,490	-	11,986	21,727	472,033	1,234,530	1,448,322	1,113,633	701,587
Transfers	674,750	1,668,575	1,816,300	1,814,150	226,145	150,000	150,000	152,440	152,160	163,446
Total Governmental Activities	\$ 75,982,450	\$ 72,958,566	\$ 65,073,172	\$ 66,345,284	\$ 56,723,664	\$ 51,026,360	\$ 50,411,958	\$ 49,392,747	\$ 48,851,471	\$ 49,451,273
Business-Type Activities:										
Unrestricted grants	\$ 1,039,433	\$ 657,385	\$ 208,978	\$ (3,584)	\$ 223,759	\$ 136,970	\$ 261,179	\$ 89	\$ 160,201	\$ 159,838
Investment earnings	-	-	-	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-	-
Transfers	(674,750)	(1,668,575)	(1,816,300)	(1,814,150)	(226,145)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Total Business-Type Activities	\$ 364,683	\$ (1,011,190)	\$ (1,607,322)	\$ (1,817,734)	\$ (2,366)	\$ (13,030)	\$ 111,179	\$ (163,455)	\$ 10,201	\$ 9,838
Total Primary Government	<u>\$ 76,347,133</u>	<u>\$ 71,947,376</u>	<u>\$ 63,465,850</u>	<u>\$ 64,527,550</u>	<u>\$ 56,721,278</u>	<u>\$ 51,013,330</u>	<u>\$ 50,523,137</u>	<u>\$ 49,229,292</u>	<u>\$ 48,861,672</u>	<u>\$ 49,461,111</u>
Changes in Net Position										
Governmental activities	\$ 3,907,402	\$ 9,506,683	\$ (981,527)	\$ (2,905,065)	\$ (3,141,195)	\$ 648,796	\$ (2,035,183)	\$ 1,568,895	\$ 6,358,827	\$ 6,479,499
Business-type activities	1,316,082	(288,531)	(792,530)	(1,112,104)	759,741	(854,757)	(913,513)	(259,247)	(14,275)	(248,319)
Total Primary Government	<u>\$ 5,223,484</u>	<u>\$ 9,208,152</u>	<u>\$ (1,774,057)</u>	<u>\$ (3,417,169)</u>	<u>\$ (2,381,454)</u>	<u>\$ (205,961)</u>	<u>\$ (2,948,696)</u>	<u>\$ 1,309,648</u>	<u>\$ 6,344,552</u>	<u>\$ 6,231,180</u>

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

COUNTY OF OTTAWA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year									
	2020	2019	2018	2017	2016*	2015	2014	2013	2012	2011
General Fund										
Nonspendable	\$ 531,001	\$ 485,832	\$ 549,625	\$ 430,204	\$ 424,706	\$ 444,102	\$ 642,649	\$ 816,756	\$ 952,893	\$ 1,063,101
Restricted	10,440,334	10,294,141	9,866,808	9,905,141	9,985,518	11,020,236	11,019,013	14,172,606	13,484,895	3,895,553
Committed	10,436,540	10,206,281	7,631,003	8,077,078	14,320,359	15,003,982	16,602,224	20,196,920	18,143,143	24,208,298
Assigned	1,344,946	1,388,402	1,376,264	3,286,151	3,084,268	2,852,701	1,821,126	2,857,105	3,102,893	2,892,842
Unassigned	20,262,606	18,089,668	18,352,111	18,995,458	18,841,248	9,971,344	13,251,045	9,918,253	12,055,123	13,705,990
Total General Fund	\$ 43,015,427	\$ 40,464,324	\$ 37,775,811	\$ 40,694,032	\$ 46,656,099	\$ 39,292,365	\$ 43,336,057	\$ 47,961,640	\$ 47,738,947	\$ 45,765,784
All Other Governmental Funds										
Nonspendable	\$ 396,253	\$ 479,792	\$ 413,478	\$ 478,702	\$ 385,645	\$ 374,645	\$ 509,221	\$ 468,989	\$ 675,596	\$ 480,256
Restricted	7,994,762	5,968,164	4,920,295	9,240,238	12,097,819	11,659,957	9,339,384	8,747,803	4,650,108	4,585,792
Committed	4,160,865	3,655,950	4,200,023	1,335	664	2,246	415	897	1,871	1,500
Assigned	5,083,003	4,626,266	4,519,626	4,733,952	2,727,536	2,891,724	2,470,882	2,638,975	2,954,171	2,986,441
Total	\$ 17,634,883	\$ 14,730,172	\$ 14,053,422	\$ 14,454,227	\$ 15,211,664	\$ 14,928,572	\$ 12,319,902	\$ 11,866,664	\$ 8,281,746	\$ 8,053,989

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

Effective 2011, the County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". Restated figures prior to 2010 are not available.

COUNTY OF OTTAWA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2020	2019	2018	2017	2016*
Revenues					
Taxes	\$ 66,314,833	\$ 63,113,428	\$ 54,749,752	\$ 54,703,632	\$ 49,288,581
Intergovernmental	85,108,789	83,278,104	74,883,395	69,962,344	60,867,666
Charges for services	11,661,816	12,842,469	12,424,545	13,356,448	10,353,455
Fines and forfeits	67,424	72,221	92,636	72,511	61,440
Investment earnings (loss)	638,434	918,589	886,227	306,731	813,997
Licenses and permits	1,391,068	1,505,930	1,520,059	1,393,940	1,292,215
Rental Income	2,261,171	2,452,477	2,558,853	2,213,529	1,581,580
Other revenues	3,619,384	5,017,388	4,261,180	2,738,759	2,884,674
Total Revenues	171,062,919	169,200,606	151,376,647	144,747,894	127,143,608
Expenditures					
Legislative	530,045	535,661	536,062	478,845	343,622
Judicial	18,638,871	18,388,867	19,581,015	18,944,338	14,174,177
General government	20,663,576	17,096,023	13,650,681	13,411,577	9,552,325
Public safety	39,990,999	38,946,121	36,486,500	35,162,537	25,896,853
Public works	7,251,492	6,859,887	6,284,436	6,156,296	5,787,870
Health and welfare	69,375,726	66,726,481	64,298,726	60,406,083	57,712,387
Community and economic development	1,518,575	1,168,020	1,288,239	1,212,851	3,270,914
Culture and recreation	4,192,325	3,794,805	3,641,729	3,552,976	-
Other governmental functions	142,644	128,249	127,116	124,382	94,215
Capital outlay	5,122,535	12,977,303	9,535,767	6,190,534	1,795,627
Debt service					
Interest and fiscal charges	1,230,555	1,319,327	1,415,006	1,519,476	785,868
Principal	3,145,000	2,815,000	3,705,000	3,515,000	365,000
Total Expenditures	171,802,343	170,755,744	160,550,277	150,674,895	119,778,858
Excess of Revenues					
Over (Under) Expenditures	(739,424)	(1,555,138)	(9,173,630)	(5,927,001)	7,364,750
Other Financing Sources (Uses)					
Transfers from other funds	19,073,121	20,373,632	17,711,359	16,929,025	10,129,099
Transfers to other funds	(13,751,426)	(15,453,232)	(11,856,755)	(11,376,250)	(9,845,171)
Proceeds from capital lease	73,544	-	-	-	-
Issuance of land contract	-	-	-	-	-
Issuance of bonds	800,000	-	-	-	-
Premium(Discount) on bonds issued	-	-	-	-	-
Payment to refunding bond escrow agent	-	-	-	-	-
Total Other Financing Sources (Uses)	6,195,239	4,920,400	5,854,604	5,552,775	283,928
Net Change in Fund Balances	\$ 5,455,815	\$ 3,365,262	\$ (3,319,026)	\$ (374,226)	\$ 7,648,678
Debt Service as a					
Percentage of Noncapital Expenditures (1)	2.63%	2.62%	3.39%	3.48%	0.98%

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

(1) Capital outlay expenditures have been reduced for purchases not meeting the County's capital asset threshold for this calculation.

COUNTY OF OTTAWA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	Fiscal Year				
	2015	2014	2013	2012	2011
Revenues					
Taxes	\$ 43,736,614	\$ 42,185,402	\$ 41,102,695	\$ 40,693,219	\$ 41,220,280
Intergovernmental	70,964,433	69,894,252	67,009,472	75,638,236	73,502,034
Charges for services	13,137,167	11,504,844	11,581,189	11,158,863	9,416,373
Fines and forfeits	69,428	74,400	60,548	79,085	1,094,561
Investment earnings (loss)	318,138	721,442	(77,480)	540,901	565,297
Licenses and permits	1,271,158	1,179,701	1,193,107	1,043,694	923,264
Rental Income	4,272,100	4,958,509	5,273,139	5,260,790	5,776,717
Other revenues	3,086,381	3,241,866	2,832,192	2,643,273	3,059,623
Total Revenues	136,855,419	133,760,416	128,974,862	137,058,061	135,558,149
Expenditures					
Legislative	465,069	443,624	395,482	453,693	424,362
Judicial	16,881,469	16,172,323	15,698,396	15,743,611	14,520,814
General government	12,713,706	42,393,192	10,978,892	10,404,481	11,807,932
Public safety	32,092,116	31,928,910	30,990,804	31,023,756	28,472,398
Public works	861,849	1,285,200	916,331	1,220,024	1,131,288
Health and welfare	63,182,493	63,162,724	63,281,014	67,406,382	64,304,327
Community and economic development	1,088,435	813,518	704,966	737,947	619,453
Culture and recreation	2,936,867	2,627,130	3,076,797	2,394,183	2,517,148
Other governmental functions	120,695	252,124	130,386	129,846	176,388
Capital outlay	4,405,545	5,273,866	2,293,633	3,106,519	5,485,160
Debt service					
Interest and fiscal charges	634,278	1,019,424	927,990	950,360	1,034,730
Principal	3,595,000	2,140,000	1,690,000	1,738,499	2,110,000
Total Expenditures	138,977,522	167,512,035	131,084,691	132,604,000	132,604,000
Excess of Revenues					
Over (Under) Expenditures	(2,122,103)	(33,751,619)	(2,109,829)	4,454,061	2,954,149
Other Financing Sources (Uses)					
Transfers from other funds	13,996,966	12,970,917	10,149,065	10,200,577	9,016,885
Transfers to other funds	(13,451,466)	(12,520,917)	(9,736,625)	(9,748,417)	(8,153,437)
Proceeds from capital lease	-	-	-	-	-
Issuance of land contract	-	-	-	-	91,500
Issuance of bonds	11,955,000	29,285,000	5,495,000	-	-
Premium on bonds issued	1,744,362	(145,726)	-	-	-
Payment to refunding bond escrow agent	(13,557,781)	-	-	-	-
Total Other Financing Sources (Uses)	687,081	29,589,274	5,907,440	452,160	954,948
Net Change in Fund Balances	\$ (1,435,022)	\$ (4,162,345)	\$ 3,797,611	\$ 4,906,221	\$ 3,909,097
Debt Service as a					
Percentage of Noncapital Expenditures (1)	3.14%	1.95%	2.03%	2.08%	2.47%

*2016 represents a nine-month period due to the change in the County's fiscal year end from December 31 to September 30.

(1) Capital expenditures within the functional expenditure categories have been deducted.

COUNTY OF OTTAWA
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN CALENDAR YEARS

Fiscal Year	Residential Property (1)	Commercial Property (1)	Industrial Property (1)	Other Property (1)	Total Assessed Value (2)	Total Direct Tax Rate	Total Taxable Value (3)	Total Estimated Actual Value	Percentage of Assessed to Estimated Values
2011	\$ 7,348,848,650	\$ 1,358,447,695	\$ 1,050,128,006	\$ 734,285,453	\$ 10,491,709,804	4.3565	\$ 9,405,987,828	\$ 21,107,443,588	49.71%
2012	7,139,399,451	1,315,140,102	1,080,595,641	725,875,775	10,261,010,969	4.3565	9,316,153,677	20,639,625,256	49.72%
2013	7,273,964,717	1,288,721,092	1,086,596,997	736,291,306	10,385,574,112	4.3565	9,450,229,465	20,882,404,189	49.73%
2014	7,694,150,150	1,317,239,300	1,181,977,000	758,937,100	10,952,303,550	4.3565	9,752,001,895	21,997,982,694	49.79%
2015	8,248,944,347	1,375,588,000	1,399,501,800	787,998,600	11,812,032,747	4.8565	10,297,569,794	23,745,651,821	49.74%
2016	(4) 8,908,804,379	1,477,085,350	1,241,413,325	811,063,175	12,438,366,229	5.1483	10,438,660,200	25,063,191,461	49.63%
2017	9,681,721,350	1,647,507,500	1,224,188,800	835,521,947	13,388,939,597	5.1525	10,827,868,387	26,956,142,355	49.67%
2018	10,147,195,838	1,774,305,700	1,108,920,000	855,073,400	13,885,494,938	5.1525	11,270,020,574	27,923,669,274	49.73%
2019	10,987,914,553	1,867,481,700	1,191,998,544	900,802,600	14,948,197,397	5.4449	11,880,407,296	30,080,061,174	49.69%
2020	11,869,624,624	2,070,355,600	1,251,493,900	970,609,900	16,162,084,024	5.4317	12,476,232,494	32,567,823,453	49.63%

Source: Ottawa County Equalization Department

- (1) Real and personal properties have been combined into the categories above.
- (2) County assesses property at approximately 50% of the actual value.
- (3) For taxes levied in 1995, and each year thereafter, the legislature shall provide for the taxable value of each parcel of property not to increase by more than the increase in the immediately preceding general price level (CPI), or 5%, whichever is less, until such time as ownership of the property is transferred. When ownership of the parcel is transferred, the parcel shall be assessed at the applicable proportion of the current true cash value.
- (4) Fiscal Year 2016 ended September 30, 2016.

COUNTY OF OTTAWA
DIRECT AND OVERLAPPING PROPERTY TAX RATES (PER \$1,000 OF TAXABLE VALUE)
LAST TEN CALENDAR YEARS

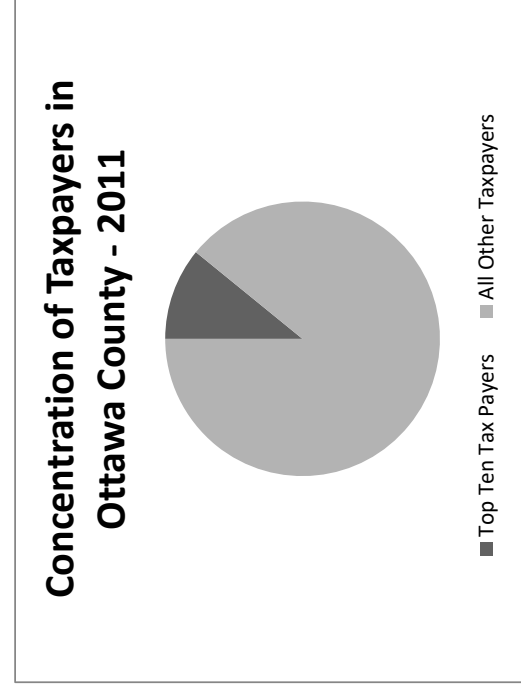
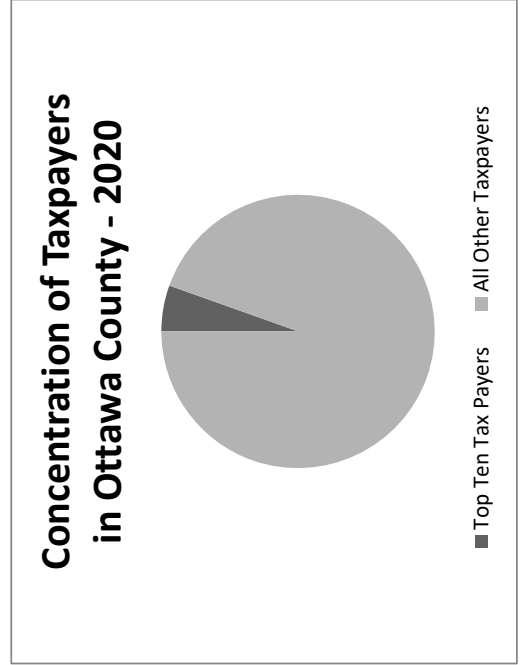
	Calendar Year									
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
County Direct Rates										
Operating	3.6000	3.6000	3.6000	3.6000	3.6000	3.6000	3.6000	3.6000	3.9000	3.9000
Parks	0.3165	0.3165	0.3165	0.3165	0.3165	0.3148	0.3277	0.3277	0.3261	0.3233
E-911	0.4400	0.4400	0.4400	0.4400	0.4400	0.4377	0.4346	0.4346	0.4325	0.4288
Roads					0.5000	0.4974	0.4939	0.4939	0.4915	0.4873
Community Mental Health						0.2984	0.2963	0.2963	0.2948	0.2923
Total Direct Rate (1)	4.3565	4.3565	4.3565	4.3565	4.8565	5.1483	5.1525	5.1525	5.4449	5.4317
City and Village Rates										
Coopersville	14.5294	14.4403	14.4432	14.3554	14.2923	14.5490	14.5356	14.1174	14.1048	14.1000
Ferrysburg	10.1377	10.5377	10.4518	10.9518	10.9474	10.7773	10.6553	10.5476	10.5591	10.3743
Grand Haven	15.3612	15.3565	15.3609	15.3613	15.1810	15.1541	15.7509	15.5606	15.7108	15.6964
Holland	16.3350	17.3658	17.3639	17.5051	17.4522	17.4627	17.5421	16.8797	18.2391	18.1999
Hudsonville	11.2779	11.2785	11.2719	11.2729	11.2876	11.2952	11.2938	11.2303	11.2996	11.2966
Zeeland	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	11.2354	10.2354
Spring Lake Village	11.6619	11.6619	11.6619	11.6619	10.3600	10.3600	10.3600	10.3600	10.3600	10.3600
Township Rates	1.45-7.91	1.45-8.07	1.38-8.07	1.38-8.21	1.45-8.17	1.45-6.73	2.02-6.72	2.53-7.28	1.45-6.72	2.20-6.19
School Rates										
Homestead	2.97 - 9.25	2.97 - 9.25	3.00 - 10.59	3.00 - 10.87	3.00 - 10.94	3.00 - 10.94	4.12-12.00	4.20-12.00	4.20-12.00	4.20-12.00
Non-Homestead	20.97 - 27.25	20.97 - 27.25	21.00 - 28.59	21.00 - 28.49	21.00 - 28.94	21.00 - 28.94	22.12-30.00	22.20-30.00	22.20-30.00	22.20-30.00

(1) In October of 2004, the State of Michigan suspended State Revenue Sharing payments to counties. To assist counties in preventing the loss of key services, the county property tax levy was gradually moved up from December to July over three years. Effective December 2004 through 2006 tax collection, one third of the levy was placed into a County managed Revenue Sharing Reserve Fund (RSRF), and the County withdrew an amount equal to what we would have received in 2004, plus an annual increase equal to CPI (Consumer Price Index).

**COUNTY OF OTTAWA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

		2020			2011		
Taxpayer	Type of Business	Assessed Valuation	Rank	Percentage of Total County Assessed Value	Assessed Valuation	Rank	Percentage of Total County Assessed Value
Consumers Energy	Utility	\$ 469,754,370	1	3.77%	\$ 680,863,877	1	7.24%
ARC Holland Real Estate Holdings	Real Estate Holdings	32,822,193	2	0.26%			
Michigan Electric Transmission	Utility	32,560,500	3	0.26%	19,466,682	6	0.21%
Gentex	Automotive Components	30,117,910	4	0.24%	114,105,786	2	1.21%
DTE Gas	Utility	26,361,334	5	0.21%			
Herman Miller Inc.	Office Furniture	18,982,012	6	0.15%	47,149,065	4	0.50%
Mead Johnson and Co.	Food Products	17,336,520	7	0.14%	54,149,996	3	0.58%
Meijer Inc	Retail	16,741,717	8	0.13%			
Semco Energy Inc	Utility	16,572,700	9	0.13%			
Alden GV Owner LLC	Utility	16,078,087	10	0.13%			
Request Foods Inc	Food Products				17,021,000	9	0.18%
Lepino Foods Inc	Cheese Production				35,031,285	5	0.37%
Johnson Controls Interiors	Automotive Components				18,661,207	7	0.20%
Bil Mar Foods Inc./Sara Lee	Food Products				18,417,829	8	0.20%
Macatawa Bank	Bank				15,880,430	10	0.17%
		<u>\$ 677,327,343</u>		<u>5.43%</u>	<u>\$ 1,020,747,157</u>		<u>10.85%</u>

Source: Ottawa County Equalization Department. The 2020 and 2011 total Taxable Values were \$12,476,415,505 and \$9,405,987,828.



**COUNTY OF OTTAWA
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

Fiscal Year Ended	Taxes Levied in the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
	Fiscal Year	Amount	Percentage of Levy		Amount	Percentage of Levy
12/31/2011	\$ 40,967,095	\$ 39,933,281	97.48%	605,193	\$ 40,538,474	98.95%
12/31/2012	40,575,521	39,739,895	97.94%	665,147	40,405,042	99.58%
12/31/2013	41,141,033	40,348,866	98.07%	531,503	40,880,369	99.37%
12/31/2014	41,589,916	40,864,866	98.26%	519,299	41,384,165	99.51%
12/31/2015 (1)	49,551,111	48,826,061	98.54%	270,255	49,096,316	99.08%
9/30/2016 (2)	36,812,648	35,562,568	96.60%	924,535	36,487,103	99.12%
9/30/2017	53,942,306	53,784,953	99.71%	157,353	53,942,306	100.00%
9/30/2018	56,033,310	55,871,645	99.71%	161,665	56,033,310	100.00%
9/30/2019 (3)	62,117,835	61,948,004	99.73%	169,831	62,117,835	100.00%
9/30/2020	65,181,928	65,171,347	99.98%	10,581	65,181,928	100.00%

(1) The County levied a new roads millage in 2015, on behalf of the Ottawa County Road Commission and City governments.

(2) Only the County millage is shown because the County's fiscal year ended September 30, 2016.

(3) The County Operating millage was increased .3 mills.

**COUNTY OF OTTAWA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Parks & Recreation Land Contract	Capital Leases	Total (1)	Percent of Personal Income	Personal Income (2)	(rounded) Per Capita Personal Income (2)	Population (2)	Direct Per Capita Debt	Assessed Value (3)	Bonds Percent of Assessed Value
2011	\$ 20,965,000	\$ 91,500	\$ 11,999	\$ 21,068,499	0.22%	\$ 9,537,798	\$ 35,833	266,122	79	\$ 10,491,709,804	0.20%
2012	19,330,000	n/a	n/a	19,330,000	0.20%	9,865,865	36,663	269,329	72	10,261,010,969	0.19%
2013	23,135,000	n/a	n/a	23,135,000	0.22%	10,342,908	37,928	272,701	85	10,385,574,112	0.22%
2014	50,280,000	n/a	n/a	50,280,000	0.46%	10,866,601	39,330	276,292	182	10,952,303,550	0.46%
2015	46,685,000	n/a	n/a	46,685,000	0.39%	11,931,299	42,619	279,955	167	11,812,032,747	0.40%
2016	46,320,000	n/a	n/a	46,320,000	n/a	n/a	n/a	n/a	n/a	12,438,366,229	0.37%
2017	42,805,000	n/a	n/a	42,805,000	0.34%	12,428,750	44,035	282,250	152	13,388,939,597	0.32%
2018	39,100,000	n/a	n/a	39,100,000	0.30%	13,252,243	46,275	286,383	137	13,885,494,938	0.28%
2019	36,285,000	n/a	n/a	36,285,000	0.25%	14,355,612	49,418	290,494	125	14,948,197,397	0.24%
2020	33,940,000	n/a	58,640	33,998,640	0.24%	14,400,384	49,345	291,830	117	16,162,084,024	0.21%

(1) Does not include the landfill reclamation and compensated absences.

Does not include Component Units, certain debt issued by Component Units is guaranteed by the County.

(2) Bureau of Economic Analysis, U.S. Department of Commerce - Personal Income (Thousands of Dollars) adjusted annually.

Search: Data by Place, Country, Metro, & Other Local Areas, Personal Income by County Metro & Other Areas, Local Area Personal Income, BEA interactive data, then search by State & County
US Census - Quick Facts, Ottawa County MI

(3) From Equalization Report

**COUNTY OF OTTAWA
COMPUTATION OF DIRECT AND OVERLAPPING DEBT
SEPTEMBER 30, 2020**

	Net Debt Outstanding	Percentage Applicable To County of Ottawa	Amount Applicable To County of Ottawa (2)
Direct:			
County at large	\$ 33,940,000	100.0%	\$ 33,940,000
Total Direct	33,940,000		33,940,000
Overlapping:			
Townships Debt Guaranteed by County (1)	117,950,968	100.0%	117,950,968
School districts	1,244,200,253	71.3%	886,756,689
Cities and villages (1)	122,689,136	83.2%	102,098,247
Grand Rapids Community College	31,075,000	1.5%	475,448
Library	5,290,000	100.0%	5,290,000
Holland Area Swimming Pool	22,390,000	69.7%	15,610,308
Total Overlapping	1,543,595,357		1,128,181,660
Grand Total	\$ 1,577,535,357		\$ 1,162,121,660

(1) Includes bonds issued through Ottawa County Public Utilities System and paid by local municipalities

(2) Overlapping debt is calculated for an entity based upon assessed values received from the State of Michigan which determines the issuer's proportionate share of the debt of other local governmental units that either overlap it (the issuer is located either wholly or partly within the geographic limits of other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is apportioned based upon relative assessed values.

Source: Municipal Advisory Council of Michigan

**COUNTY OF OTTAWA
RATIO OF NET GENERAL OBLIGATION DEBT OUTSTANDING AND LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS**

	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Assessed Value of Property	\$ 16,162,084,024	\$ 14,948,197,397	\$ 13,885,494,938	\$ 13,388,939,597	\$ 12,438,366,229	\$ 11,812,032,747	\$ 10,952,303,550	\$ 10,385,574,112	\$ 10,261,010,969	\$ 10,491,709,804
Debt Limit 10% of Assessed Value	1,616,208,402	1,494,819,740	1,388,549,494	1,338,893,960	1,243,836,623	1,181,203,275	1,095,230,355	1,026,101,097	1,026,101,097	1,049,170,980
Amount of Debt Applicable to Limit										
General Obligation Bond Debt:										
Primary Government	33,940,000	36,285,000	39,100,000	42,805,000	46,320,000	46,685,000	50,280,000	23,135,000	19,330,000	20,965,000
Component Units Guaranteed by County (1)	108,530,585	115,435,798	109,291,565	115,932,332	121,261,099	119,591,501	106,474,501	113,574,060	115,904,572	121,358,501
Total Net debt applicable to Limit	142,470,585	151,720,798	148,351,565	158,737,332	167,581,099	166,276,501	156,754,501	136,709,060	135,234,572	142,323,501
Legal Debt Margin	\$ 1,473,737,817	\$ 1,343,098,942	\$ 1,240,197,929	\$ 1,180,156,628	\$ 1,076,255,524	\$ 1,014,926,774	\$ 938,473,854	\$ 901,848,351	\$ 890,866,525	\$ 906,847,479
Total Net Debt applicable to the Limit as a percentage of Debt Limit	8.82%	10.15%	10.68%	11.86%	13.47%	14.08%	14.31%	13.16%	13.18%	13.57%
Ratio of Net General Obligation Debt to Assessed Value of Property	0.882%	1.015%	1.068%	1.186%	1.347%	1.408%	1.431%	1.316%	1.318%	1.357%
Debt Per Capita of Total Net General Obligation Debt	\$468.20	\$522.29	\$518.02	\$562.40	n/a	\$592.19	\$564.80	\$498.96	\$499.31	\$532.19
Primary Government Net Debt applicable to the Limit as a percentage of Debt Limit	2.10%	2.43%	2.82%	3.20%	3.72%	3.95%	4.59%	2.23%	1.88%	2.00%
Ratio of Primary Government Net General Obligation Debt to Estimated Actual Value of Property (2)	0.10%	0.12%	0.14%	0.16%	0.18%	0.20%	0.23%	0.11%	0.09%	0.10%
Primary Government Debt Per Capita of Net General Obligation Bond Debt (3)	\$116.30	\$124.91	\$136.53	\$151.66	n/a	\$166.76	\$181.78	\$84.72	\$71.69	\$78.69

(1) The County guarantees the Bonded Debt of Public Utilities as well as the Munn Drain which is included in 2010, they do not guarantee the Bonded Debt of the Nunica Drain bond of the Water Resources Commissioner. Consequently, these amounts are not included in the above total for General Obligation Bonded Debt.

(2) See Assessed Value and Estimated Value of Taxable Property Statistics.

(3) See Demographic and Economic Statistics for Population.

Note: Under State of Michigan law, the County's outstanding debt should not exceed 10% of state equalized value less amounts available for repaying the applicable bonds.

**COUNTY OF OTTAWA
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN CALENDAR YEARS**

Calendar Year	Population (2)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2011	266,901	\$ 9,824,105	\$ 36,808	34.9	48,548	8.0%
2012	270,861	10,520,464	38,841	35.4	48,422	6.6%
2013	274,391	10,753,037	39,189	34.7	48,657	6.1%
2014	277,890	11,503,862	41,397	34.7	48,799	4.8%
2015	280,958	12,274,381	43,688	35.0	48,744	3.6%
2016	283,907	12,802,838	45,095	35.0	49,009	3.4%
2017	286,922	13,497,791	47,043	35.2	49,253	3.2%
2018	290,494	14,355,612	49,418	35.2	49,296	2.8%
2019	291,830	14,400,384	49,345	36.1	49,266	2.8%
2020	n/a	n/a	n/a	n/a	n/a	n/a

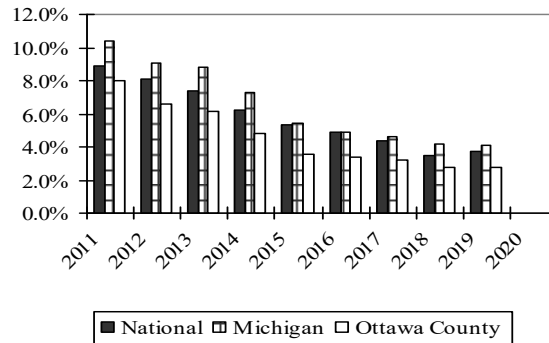
n/a: Final information is unavailable.

Information for 2011-2019 is updated to reflect the most recent data available

Sources:

- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, American Fact Finder, updated with most recent census figures
- (3) Michigan Student Data System, based upon data collected on legislated count day
- (4) Michigan Department of Technology Management & Budget, Michigan Labor Market Information, updated with most recent census figures

**National, State and County
Unemployment Rates**



**COUNTY OF OTTAWA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	Type of Business	2020		2011	
		Rank	Percentage of Total County Employment	Rank	Percentage of Total County Employment
Gentex Corporation	Automotive Mirrors	1	3.7%	3	1.9%
Herman Miller	Office Furniture	2	2.6%	1	2.8%
Grand Valley State University (2)	Higher Education	3	2.5%	4	1.4%
Magna Mirrors (1)	Automotive Mirrors	4	1.2%	8	1.0%
Shape Corporation	Metal Roll Forming	5	1.2%	10	0.8%
Holland Hospital	Health Care	6	1.2%	5	1.4%
Meijer	Retailer	7	1.0%	6	1.0%
Hudsonville Public School	Public Education	8	0.9%		
Tyson Foods	Food Processing	9	0.8%		
County of Ottawa	Government	10	0.8%	9	0.9%
Haworth, Inc. (1)	Office Furniture			6	1.3%
Johnson Controls (1)	Automotive Interiors			2	1.9%
		<u>15.9%</u>		<u>14.4%</u>	

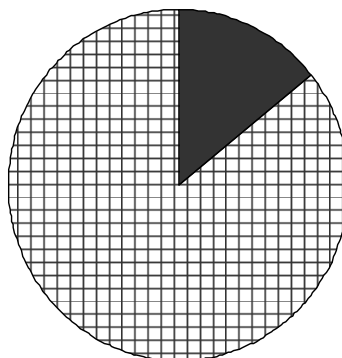
(1) 2011 data includes totals of facilities located within Ottawa County and/or the City of Holland portion of Allegan County, reporting was updated in 2020 to only include the Ottawa County portions of these facilities

(2) Total of all facilities (Ottawa, Kent & Muskegon Counties)

Sources:

Lakeshore Advantage 2020 Largest Ottawa County Manufacturing & Non-Manufacturing Employers as of 12/31/19
Michigan Department of Technology Management & Budget, 2020 Total Employment Based on September 2020 Data, 2011 Based on September 2011 Data

Concentration of Employers in Ottawa County



■ Top Ten Employers ▨ All Other Employers

**COUNTY OF OTTAWA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Legislative	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000	11,000
Judicial	167,517	166,250	146,240	139,180	139,180	136,020	128,570	126,081	127,060	128,185
General government	177,574	177,310	173,290	171,165	171,165	170,950	168,090	165,780	166,000	164,482
Public safety	246,750	242,500	235,200	235,200	236,200	235,200	224,200	219,200	219,200	219,870
Public works	4,350	4,850	4,250	4,250	4,250	4,250	4,300	3,800	3,400	3,720
Health and welfare	276,970	258,930	263,980	282,030	282,030	344,320	376,460	377,089	344,863	350,175
Community and economic development	8,481	8,400	8,400	8,400	8,400	7,900	6,400	5,900	5,953	5,850
Culture and recreation	21,380	21,380	20,380	19,750	19,750	17,750	17,250	17,250	15,750	16,000
Total	914,022	890,620	862,740	870,975	871,975	927,390	936,270	926,100	893,226	899,282

Source: Ottawa County Payroll

Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**COUNTY OF OTTAWA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Judicial										
Circuit Court										
Total Civil Filings	n/a	361	350	366	318	328	411	363	443	423
Total Criminal Filings	n/a	857	996	1,013	849	930	922	884	928	918
Total Appeals Filings	n/a	42	54	48	59	56	70	60	58	53
Domestic Relations Filings	n/a	1,613	1,623	1,675	1,742	1,593	1,468	1,587	1,556	1,524
Personal Protection Filings	n/a	647	659	665	628	550	580	598	747	783
Juvenile Code Filings	n/a	818	860	1,007	921	1,055	1,023	1,209	1,337	1,413
Adoption Filings	n/a	118	148	106	143	118	112	139	120	142
Misc. Family Filings	n/a	125	103	88	90	81	71	76	71	67
District Court										
Felony Cases	n/a	1,323	1,511	1,471	1,309	1,385	1,390	1,281	1,411	1,378
Misdemeanor Cases	n/a	6,272	7,330	8,053	7,715	7,216	8,136	8,669	9,087	8,630
General Civil Cases	n/a	6,053	5,592	4,845	4,556	4,633	4,210	4,806	6,225	5,672
Probate Court										
Estates, Trusts Filings	n/a	402	441	385	391	417	425	371	404	373
Civil, Other Filings	n/a	17	17	11	19	16	23	11	15	10
Guardianships, Conservators et al	n/a	647	695	591	589	611	612	545	516	548
Public Safety										
Jail:										
Subjects Admitted	4,103	6,080	6,898	6,525	6,365	5,899	6,776	7,015	7,453	7,136
Average daily population	228	315.0	338.0	297.0	286.0	301.0	317.0	338.0	352.0	327.8
Police:										
Calls for Service	n/a	73,402	72,879	73,375	70,555	69,830	67,334	65,179	66,683	65,596
Criminal Arrests	n/a	6,424	7,737	8,298	6,760	6,403	6,893	6,307	6,943	6,989
Traffic Violations	n/a	17,743	18,424	18,347	17,034	19,630	19,984	21,494	22,867	21,423
Health and welfare										
Public Health										
# of Fixed Food Service										
Inspections	2,081	2,098	1,885	1,721	1,617	1,188	1,201	1,183	968	1,047
% of new entrants enrolled in school immunized	96%	95%	96%	96%	96%	96%	99%	99%	99%	99%
Maternal/Infant Health Services										
# of Visits	1,288	1,365	1,896	2,183	2,047	2,026	2,587	3,065	2,804	3,216
# of Dental Services with Miles										
# of Smiles and Sealant Program	4,829	7,553	8,007	8,482	8,754	8,989	8,776	10,163	10,476	9,630
Mental Health										
# of Persons Served	4,253	3,955	4,096	3,750	3,443	2,848	2,798	2,784	3,513	3,276
Culture and recreation										
Parks:										
# of Operating Days	108	96	98	95	99	103	96	98	97	101
Daily Permits	39,139	44,749	43,688	42,924	42,211	41,214	32,693	33,004	36,511	33,267
Annual Permits	9,704	8,260	9,619	9,406	8,734	6,934	7,017	5,981	6,516	5,845

**COUNTY OF OTTAWA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
General Government										
Register of Deeds:										
# of Deeds Recorded	11,891	12,065	11,991	12,172	12,120	11,707	11,099	11,898	11,210	9,559
County Clerk:										
# of Certified Copies (Births, Deaths, etc.)	25,445	24,515	20,796	19,908	19,360	20,173	21,206	20,173	20,076	17,757
County Treasurer:										
# of Receipts Written - General	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	19,581
# of Receipts Written - Tax Collections (including online)	4,864	4,703	4,627	5,007	4,563	5,575	6,302	6,525	7,295	7,738
Real Properties Returned										
Delinquent	3,261	3,439	3,276	3,675	3,728	3,991	4,092	4,772	5,396	5,891
Fiscal Services:										
# of A/P Checks/ACH Processed	17,354	20,015	18,321	17,341	19,580	21,471	21,403	23,006	25,074	27,529
# of Invoices Issued	11,483	15,244	11,884	12,715	10,092	9,921	9,227	9,392	12,031	10,526
Facilities Maintenance:										
# of Work Orders Processed	6,737	7,106	6,311	6,188	7,317	5,843	9,890	27,886	39,818	40,540

Source: Ottawa County Departments

**COUNTY OF OTTAWA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Public Safety:										
Vehicular Patrol Units	144	144	141	139	139	139	139	135	134	133
Sheriff's Substations	10	10	10	10	10	10	10	8	8	8
Health and Welfare										
Number of Clinics	3	3	3	3	3	3	3	3	3	3
Culture and Recreation										
Total Park Acres (1)	4,352	4,352	4,192	3,992	3,991	3,542	3,542	3,542	3,542	3,542
General Government										
Total Square Footage of Buildings	637,810	637,810	637,810	637,810	637,810	637,810	644,220	644,220	642,020	642,020
Number of IT Servers	257	250	200	175	149	124	124	88	77	62

Source: Ottawa County Departments

(1) Does not include Park Open Space

**COUNTY OF OTTAWA
LABOR FORCE STATISTICS
CURRENT FISCAL YEAR**

The County has approximately 914 full-time equivalent employees, approximately 350 of whom are members of the seven unions.
The details of membership and states of their agreements are as follows:

	Fiscal Year	
	2020	
	Number of Employees	Expiration Date of Contract
Police Officers Labor Counsel (POLC 312) (P.A. 312 Eligible) Road Patrol/Detectives	116	12/31/2023
Police Officers Association of Michigan (POAM Non-312) (P.A. 312 Non-Eligible)	79	12/31/2023
Police Officers Labor Counsel (POLC 312) (P.A. 312 Eligible)	19	12/31/2023
Police Officers Labor Counsel (POLC Non-312) (P.A. 312 Non-Eligible)	7	12/31/2023
O.C. Employees Association (District Court)	52	12/31/2023
Friend of the Court Employees Association	35	12/31/2023
O.C. Juvenile Court Employees Association	42	12/31/2022
Non-union County employees	564	n/a
Total	914	

There are no labor issues at the present time and the County anticipates no strikes or work stoppages.

Source: Ottawa County Human Resources Department

SINGLE AUDIT



Vredeveld Haefner LLC

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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

March 31, 2021

Board of County Commissioners
County of Ottawa
West Olive, Michigan

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County of Ottawa, Michigan (the County) as of and for the year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Orlando Haefner LLC



Vredeveld Haefner LLC

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

March 31, 2021

Board of County Commissioners
County of Ottawa
West Olive, Michigan

Report on Compliance for Each Major Federal Program

We have audited the County of Ottawa, Michigan's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Uredaxeld Haefner LLC

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through Agency	Cluster	Pass Through Number	Expenditures
U.S. Department of Agriculture:					
Trade Mitigation Program	10.178	MDE		200990	16,409
Trade Mitigation Program (Food Commodities)	10.178	MDE		200990	87,479
					<u>103,888</u>
School Breakfast Program	10.553	MDE	Child Nutrition	201970	20,208
National School Lunch Program	10.555	MDE	Child Nutrition	201960	31,616
National School Lunch Program	10.555	MDE	Child Nutrition	201980	8,542
					<u>40,157</u>
Total Child Nutrition Cluster					<u>60,365</u>
Commodity Supplemental Food Program	10.565	MDE	Food Distribution	200930	32,549
Commodity Supplemental Food Program - Commodities	10.565	MDE	Food Distribution	200930	112,012
					<u>144,561</u>
Emergency Food Assistance Program (Administrative Costs)	10.568	MDE	Food Distribution	200990	56,387
Families First Coronavirus Recovery Act (TEFAP)	10.568	MDE	Food Distribution	200990	7,036
The Coronavirus Aid, Relief, and Economic Security Act	10.568	MDE	Food Distribution	200990	3,895
Emergency Food Assistance Program (Food Commodities)	10.569	MDE	Food Distribution	200990	107,897
					<u>175,215</u>
Total Food Distribution Cluster					<u>319,776</u>
Agriculture Conservation Easement Program	10.913	Direct			200,000
					<u>684,030</u>
Total U.S. Department of Agriculture					<u>684,030</u>
U.S. Department of Commerce:					
Costal Zone Management Administration	11.419	EGLE		20-CHab-001	26,590
Total U.S. Department of Commerce					<u>26,590</u>
U.S. Department of Housing and Urban Development:					
Community Development Block Grant	14.228	MEDC		MSC 22047-CV1	289,256
Emergency Solutions Grant	14.231	MSHDA		HML-2019-Ottawa C-2526-ESF	262,679
Emergency Solutions Cares Act Funding Grant	14.231	MSHDA		HML-2020-Ottawa C-5826-C19	66,923
					<u>329,602</u>
Continuum of Care Program - HUD 1	14.267	Direct			505,496
Continuum of Care Program - HUD 4	14.267	Direct			17,016
					<u>522,512</u>
Total U.S. Department of Housing and Urban Development					<u>1,141,370</u>
U.S. Department of the Interior:					
Sustain our Great Lakes	15.662	NFWF		FCR366	66,124
Sustain our Great Lakes	15.662	National Audubon Society		None issued	10,000
					<u>76,124</u>
Total U.S. Department of the Interior					<u>76,124</u>
U.S. Department of Justice:					
BJA Coronavirus	16.034	Direct			48,713
Drug Court Discretionary Grant Program	16.585	Direct			63,103
State Criminal Alien Assistance Program	16.606	Direct			26,452
Edward Byrne Memorial Justice Assistance Grant Program (2018)	16.738	Direct			30,380
Edward Byrne Memorial Justice Assistance Grant Program (2017)	16.738	Direct			35,941
					<u>66,321</u>
Total U.S. Department of Justice					<u>204,588</u>
U.S. Department of Treasury:					
Equitable Sharing Program - Asset Forfeiture	21.016	Direct			19,340
Coronavirus Relief Fund	21.019	MDHHS		E20204048-001	41,238
Quarantine Box Coronavirus Aid Relief	21.019	MDHHS		E20204500-00	448
Coronavirus Relief Fund Water and Plumbing	21.019	MDHHS		E20204935-00	609
Eviction Diversion Program	21.019	MSHDA		HML-2020-Ottawa C-5826-CRF	301,243
Coronavirus Relief Fund Migrant Worker	21.019	MDHHS		E20204448-00	2,126
CRF LHD Contact Tracing	21.019	MDHHS		E20204707-00	291,667
LHD COVID-19 Homeless Match	21.019	MDHHS		E20204477-00	919
Coronavirus Relief Local Government Grants	21.019	Mi Dept of Treasury		70-0000-CRLGG	1,783,462
First Responder Hazard Pay Premiums Program - CARES Act	21.019	Mi Dept of Treasury		SLT0040/SLT0247	206,000
Public Safety and Public Health Payroll Reimbursement Program - CARES Act	21.019	Mi Dept of Treasury		SLT0040/SLT0247	3,344,410
					<u>5,972,121</u>
Total U.S. Department of Treasury					<u>5,991,461</u>
U.S. Department of Transportation:					
State and Community Highway Safety	20.600	MSP	Highway Safety	PT-21-08	23,940
Alcohol Traffic Safety and Drunk Driving Prevention	20.601	SCAO	Highway Safety	17518	113,090
Drug Recognition Expert	20.616	MSP	Highway Safety	None issued	1,863
Total Highway Safety Cluster					<u>138,892</u>
Total U.S. Department of Transportation					<u>138,892</u>
U.S. Environmental Protection Agency:					
Capitalization Grants for Drinking Water State Revolving Funds - A2	66.468	EGLE	Drinking Water State Revolving Funds	FS975487-18	4,977
Total Drinking Water State Revolving Funds Cluster					<u>4,977</u>
Beach Monitoring and Notification Program Implementation Grants	66.472	EGLE		CU-00E99310	3,220
Total U.S. Environmental Protection Agency					<u>8,197</u>
U.S. Department of Energy:					
Weatherization Assistance for Low-Income Persons	81.042	MDHHS		E20203334-00/E20204188-00	226,965
Total U.S. Department of Energy					<u>226,965</u>
U.S. Election Assistance Commission:					
2020 Help America Vote Act CARES Act Grant	90.404	Michigan Department of State		None issued	92,163
Total U.S. Election Assistance Commission					<u>92,163</u>

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2020

Federal Agency/Cluster/Program Title	CFDA Number	Pass Through Agency	Cluster	Pass Through Number	Expenditures
U.S. Department of Health and Human Services:					
Public Health Emergency Preparedness	93.069	MDHHS		E20200514-00	118,409
Preparedness and Public Health Emergency Prep	93.074	MDHHS		E20204416-00	36,973
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	MDHHS		E20200713-00	4,081
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct			205,483
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	Direct			7,152
					<u>212,615</u>
Family Planning Services	93.217	MDHHS		E20200515-00	250,356
Immunization Cooperative Agreements - Immunization Action Plan	93.268	MDHHS		E20200517-00	140,928
Immunization Cooperative Agreements - Federal Vaccines	93.268	MDHHS		None issued	295,434
Immunization Cooperative Agreements - Fixed Fees	93.268	MDHHS		E20200519-00	4,950
					<u>441,312</u>
ELC COVID19 Contact Tracing Testing Coordination	93.323	MDHHS		E20204476-00	342,760
ELC COVID19 Infection Prevention	93.323	MDHHS		E20204475-00	30,000
					<u>372,760</u>
PHEP COVID-19 Response Program	93.354	MDHHS		E20203976-00	95,515
CARES Act Provider Relief Fund	93.498	Direct			5,645
Child Support Enforcement - CRP Combined	93.563	MDHHS		CSCOM17-70003	2,695,733
Child Support Enforcement - FOC Incentives	93.563	MDHHS		CSCOM17-70003	417,850
					<u>3,113,583</u>
Low-Income Home Energy Assistance	93.568	MDHHS		E20203332-00/E20203333-00	75,143
Low-Income Home Energy Assistance	93.568	MDHHS		E20203331-00	17,988
					<u>93,131</u>
Community Services Block Grant (CARES)	93.569	MDHHS		E20203963-00	80,594
Community Services Block Grant	93.569	MDHHS		E20203335-00	292,623
Community Services Block Grant	93.569	MDHHS		E20203343-00	41,165
					<u>414,383</u>
Child Parent Legal Representation	93.658	MDHHS		E20203761-00	1,593
Community Services Block Grant - Discretionary	93.570	MDHHS		E20203336-00	18,000
Grants to States for Access and Visitation Programs	93.597	SCAO		SCAO-2019-014	2,113
Medical Assistance Program - CSHCS	93.778	MDHHS	Medicaid	E20200494-00	88,838
Medical Assistance Program - CC-MED	93.778	MDHHS	Medicaid	E20200493-00	96,113
Medical Assistance Program - CCFIX-EB	93.778	MDHHS	Medicaid	E20201209-00	202
Medical Assistance Program - OR-MED	93.778	MDHHS	Medicaid	E20200834-00	91,273
Medical Assistance Program - OBRA-OT	93.778	MDHHS	Medicaid	E20202065-00	23,262
Medical Assistance Program - OBRA-OT	93.778	MDHHS	Medicaid	E20202065-00	72,293
Medical Assistance Program	93.778	University of Michigan	Medicaid	SUBK00012552	36,222
Total Medicaid Cluster					<u>408,203</u>
Opioid State Target Response	93.788	LRE		H79T1080228	65,144
State Opioid Response/OEND	93.788	LRE		H79T1081712	880
State Opioid Response/Peers in FQHC	93.788	LRE		H79T1081712	72,480
State Opioid Response/Recovery Housing	93.788	LRE		H79T1081712	33,798
					<u>172,301</u>
Block Grants for Community Mental Health Services - MHTC-OT	93.958	MDHHS		E20202051-00	51,091
Block Grants for Community Mental Health Services - DROPIC-OT	93.958	MDHHS		E20202294-00	1,933
Block Grants for Community Mental Health Services - MHJISP-OT	93.958	MDHHS		E20201693-00	49,920
Block Grants for Community Mental Health Services	93.958	LRE		B09SM010026	1,788
Block Grants for Community Mental Health Services - IHC-OT	93.958	MDHHS		E20202035-00	56,150
Block Grants for Community Mental Health Services	93.958	LRE		B09SM010026	1,028
					<u>160,910</u>
Block Grant for Prevention and Treatment of Substance Abuse	93.959	LRE		B08T1083032	980,366
Block Grant for Prevention and Treatment of Substance Abuse	93.959	LRE		2B08T10026-19	70,000
					<u>1,050,366</u>
Family Planning Services (Preventive Health Services)	93.991	MDHHS		E20200515-00	15,000
Preventive Health and Health Services Block Grant	93.991	MDHHS		E20200919-00	43,962
					<u>58,962</u>
Maternal and Child Health Services Block Grant to the States - ESWMCH	93.994	MDHHS		E20201980-00	71,985
Maternal and Child Health Services Block Grant to the States - OTHERMCHV	93.994	MDHHS		E20201981-00	9,229
Maternal and Child Health Services Block Grant to the States - SEAL	93.994	MDHHS		E20201138-00	26,000
Maternal and Child Health Services Block Grant to the States - CC-FIX	93.994	MDHHS		E20200492-00	22,815
					<u>130,029</u>
Total U.S. Department of Health and Human Services					<u>7,161,239</u>
U.S. Department of Homeland Security:					
Passed through the Michigan Department of Natural Resources Boating Safety Financial Assistance	97.012	DNR		None issued	11,682
Passed through Michigan Department of State Police: Emergency Management Performance Grant	97.042	MSP		EMC-2020-EP-00005	38,368
Passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB: Homeland Security Grant Program (2017)	97.067	SRDC		EMW-2017-SS-00013	39,671
Homeland Security Grant Program (2018)	97.067	SRDC		EMW-2018-SS-00042	92,322
Homeland Security Grant Program (2019)	97.067	SRDC		EMW-2020-SS-00021	207
					<u>132,200</u>
Total U.S. Department of Homeland Security					<u>182,251</u>
Total Expenditures of Federal Awards					<u>15,933,869</u>

COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Ottawa, Michigan and is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in the financial statements.

2. ACCOUNTING PERIOD

The County's fiscal year end is September 30.

3. INDIRECT COSTS

The County did not elect to use the 10% de minimis cost rate as covered in Uniform Guidance section 2 CFR 200.141 indirect costs.

4. ABBREVIATIONS

The abbreviations used on the schedule of expenditures of federal awards are as follows:

<u>Pass Through Agency Name</u>	<u>Pass Through Agency Abbreviation</u>
Direct Funding from Federal Agency	Direct
Michigan Department of Environmental, Great Lakes, & Energy	EGLE
Michigan Economic Development Corporation	MEDC
Michigan State Housing Development Authority	MSHDA
Michigan Department of Education	MDE
Michigan Department of Health and Human Services	MDHHS
Lakeshore Regional Entity	LRE
Michigan Department of State Police	MSP
Michigan Department of Natural Resources	DNR
Shoreline Regional Development Commission	SRDC
National Fish and Wildlife Foundation	NFWF
State Court Administrative Office	SCAO
Michigan Supreme Court	MSC

(Continued)

COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

5. SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County provided federal awards to subrecipients as follows:

Program Title	CFDA Number	Amount Provided to Subrecipients
Emergency Solutions Grant	14.231	\$ 245,831
Emergency Solutions Cares Act Funding Grant	14.231	66,430
Eviction Diversion Program	21.019	299,899
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	1,872
Block Grant for Prevention and Treatment of Substance Abuse	93.959	68,291
Homeland Security Grant Program (2017)	97.067	39,639
Homeland Security Grant Program (2018)	97.067	<u>3,919</u>
Total		<u>\$ 725,881</u>

6. COMMODITIES EXPENDITURES

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and include inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

	CFDA #10.565 Commodities
Expenditures as reported	\$ 112,012
Less - inventory at beginning of year	(4,819)
Add - inventory at end of year	<u>14,190</u>
Commodities received per State of Michigan	<u>\$ 121,383</u>

(Continued)

COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE PERIOD ENDED SEPTEMBER 30, 2020

7. VACCINES EXPENDITURES

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and include inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

	CFDA #93.268
	Vaccines
Expenditures as reported	\$ 351,088
Less - inventory at beginning of year	(158,327)
Add - inventory at end of year	<u>102,673</u>
Vaccines received per State of Michigan	<u><u>\$ 295,434</u></u>

OTTAWA COUNTY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weakness(es) identified?	_____ yes	<u> X </u> no	
Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported	

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?	_____ yes	<u> X </u> no	
Significant deficiency(ies) identified?	_____ yes	<u> X </u> none reported	

Type of auditors' report issued on compliance for major programs Unmodified

Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance? _____ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
93.959	Block Grant Substance Abuse
93.563	Child Support Enforcement
21.019	CARES Act

Dollar threshold used to distinguish between Type A and B programs: _____ \$750,000 _____

Auditee qualified as low-risk auditee? _____ yes X no

SECTION II - FINANCIAL STATEMENT FINDINGS

None

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

None

Action Request



Committee:	Board of Commissioners
Meeting Date:	04/27/2021
Requesting Department:	Fiscal Services Department
Submitted By:	Karen Karasinski
Agenda Item:	Local Government Retirement System Annual Report (form 5572)

Suggested Motion:

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

Summary of Request:

Public Act 202 of 2017 require that local units file form 5572 to report financial status of Retirement and Other Post Employment Benefit (OPEB) plans. Local units must submit the report to the governing body, although no formal vote of approval is required. Additionally, the form must be posted to the website.

The Act defines underfunded plans as follows:

Retirement: Less than 60% funded AND the actuarially determined contribution greater than 10% of Governmental Fund revenues.

OPEB: Less than 40% funded AND the actuarially determined contribution greater than 12% of Governmental Fund revenues.

Based on the uniform assumptions established by the State, the County of Ottawa Retirement and OPEB plan is 70.5% and 106.5% funded respectively and, therefore, will not require any additional action beyond filing this information with the Michigan Department of Treasury.

Financial Information:

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

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

Action is Related to Strategic Plan:

Goal: Goal 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: Goal 1, Objective 1: Maintain and improve current processes and implement new strategies to retain a balanced budget.
Goal 1, Objective 2: Maintain and improve the financial position of the County through legislative advocacy.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/20/2021 Finance and Administration Committee

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) & Public Act 530 of 2016 Pension Report

Enter Local Government Name	County of Ottawa	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	700000	
Unit Type	County	
Fiscal Year End Month	September	
Fiscal Year (four-digit year only, e.g. 2019)	2020	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Contact Name (Chief Administrative Officer)	Alan Vanderberg	
Title if not CAO	County Administrator	
CAO (or designee) Email Address	avanderberg@miottawa.org	
Contact Telephone Number	616-738-4068	
Pension System Name (not division) 1	MERS	If your pension system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
Pension System Name (not division) 2		
Pension System Name (not division) 3		
Pension System Name (not division) 4		
Pension System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement pension system	Calculated from above	MERS				
3	Financial Information						
4	Enter retirement pension system's assets (system fiduciary net position ending)	Most Recent Audit Report	247,872,886				
5	Enter retirement pension system's liabilities (total pension liability ending)	Most Recent Audit Report	317,425,796				
6	Funded ratio	Calculated	78.1%				
7	Actuarially Determined Contribution (ADC)	Most Recent Audit Report	7,880,199				
8	Governmental Fund Revenues	Most Recent Audit Report	171,062,919				
9	All systems combined ADC/Governmental fund revenues	Calculated	4.6%				
10	Membership						
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	461				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	183				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	635				
14	Investment Performance						
15	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	14.02%				
16	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	6.39%				
17	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider	7.9%				
18	Actuarial Assumptions						
19	Actuarial assumed rate of investment return	Actuarial Funding Valuation used in Most Recent Audit Report	7.35%				
20	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
21	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	14				
22	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No				
23	Uniform Assumptions						
24	Enter retirement pension system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	249,685,084				
25	Enter retirement pension system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	353,923,956				
26	Funded ratio using uniform assumptions	Calculated	70.5%				
27	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	13,051,872				
28	All systems combined ADC/Governmental fund revenues	Calculated	7.6%				
29	Pension Trigger Summary						
30	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 60% funded <u>AND</u> greater than 10% ADC/Governmental fund revenues. Non-Primary government triggers: Less than 60% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
Local governments must post the current year report on their website or in a public place.
The local government must electronically submit the form to its governing body.
Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years.
Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

The Protecting Local Government Retirement and Benefits Act (PA 202 of 2017) Health Care (OPEB) Report

Enter Local Government Name	County of Ottawa	Instructions: For a list of detailed instructions on how to complete and submit this form, visit michigan.gov/LocalRetirementReporting .
Enter Six-Digit Municode	700000	
Unit Type	County	
Fiscal Year End Month	September	Questions: For questions, please email LocalRetirementReporting@michigan.gov . Return this original Excel file. Do not submit a scanned image or PDF.
Fiscal Year (four-digit year only, e.g. 2019)	2020	
Contact Name (Chief Administrative Officer)	Alan Vanderberg	
Title if not CAO	County Administrator	
CAO (or designee) Email Address	avanderberg@miottawa.org	
Contact Telephone Number	616-738-4068	
OPEB System Name (not division) 1	OPEB Trust	If your OPEB system is separated by divisions, you would only enter one system. For example, one could have different divisions of the same system for union and non-union employees. However, these would be only one system and should be reported as such on this form.
OPEB System Name (not division) 2		
OPEB System Name (not division) 3		
OPEB System Name (not division) 4		
OPEB System Name (not division) 5		

Line	Descriptive Information	Source of Data	System 1	System 2	System 3	System 4	System 5
1	Is this unit a primary government (County, Township, City, Village)?	Calculated	YES	YES	YES	YES	YES
2	Provide the name of your retirement health care system	Calculated from above	OPEB Trust				
3 Financial Information							
4	Enter retirement health care system's assets (system fiduciary net position ending)	Most Recent Audit Report	6,537,403				
5	Enter retirement health care system's liabilities (total OPEB liability)	Most Recent Audit Report	6,243,389				
6	Funded ratio	Calculated	104.7%				
7	Actuarially determined contribution (ADC)	Most Recent Audit Report	1,539				
7a	Do the financial statements include an ADC calculated in compliance with Numbered Letter 2018-3?	Most Recent Audit Report	YES				
8	Governmental Fund Revenues	Most Recent Audit Report	171,062,919				
9	All systems combined ADC/Governmental fund revenues	Calculated	0.0%				
10 Membership							
11	Indicate number of active members	Actuarial Funding Valuation used in Most Recent Audit Report	837				
12	Indicate number of inactive members	Actuarial Funding Valuation used in Most Recent Audit Report	-				
13	Indicate number of retirees and beneficiaries	Actuarial Funding Valuation used in Most Recent Audit Report	65				
14	Provide the amount of premiums paid on behalf of the retirees	Most Recent Audit Report or Accounting Records	97,766				
15 Investment Performance							
16	Enter actual rate of return - prior 1-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
17	Enter actual rate of return - prior 5-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
18	Enter actual rate of return - prior 10-year period	Actuarial Funding Valuation used in Most Recent Audit Report or System Investment Provider					
19 Actuarial Assumptions							
20	Assumed Rate of Investment Return	Actuarial Funding Valuation used in Most Recent Audit Report	5.00%				
21	Enter discount rate	Actuarial Funding Valuation used in Most Recent Audit Report	5.00%				
22	Amortization method utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	Level Percent				
23	Amortization period utilized for funding the system's unfunded actuarial accrued liability, if any	Actuarial Funding Valuation used in Most Recent Audit Report	10				
24	Is each division within the system closed to new employees?	Actuarial Funding Valuation used in Most Recent Audit Report	No				
25	Health care inflation assumption for the next year	Actuarial Funding Valuation used in Most Recent Audit Report	8.25%				
26	Health care inflation assumption - Long-Term Trend Rate	Actuarial Funding Valuation used in Most Recent Audit Report	4.50%				
27 Uniform Assumptions							
28	Enter retirement health care system's actuarial value of assets using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	6,537,403				
29	Enter retirement health care system's actuarial accrued liabilities using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	6,136,726				
30	Funded ratio using uniform assumptions	Calculated	106.5%				
31	Actuarially Determined Contribution (ADC) using uniform assumptions	Actuarial Funding Valuation used in Most Recent Audit Report	-				
32	All systems combined ADC/Governmental fund revenues	Calculated	0.0%				
33 Summary Report							
34	Did the local government pay the retiree insurance premiums for the year?	Accounting Records	YES				
35	Did the local government pay the normal cost for employees hired after June 30, 2018?	Accounting Records	YES				
36	Does this system trigger "underfunded status" as defined by PA 202 of 2017?	Primary government triggers: Less than 40% funded AND greater than 12% ARC/Governmental fund revenues. Non-Primary government triggers: Less than 40% funded	NO	NO	NO	NO	NO

Requirements (For your information, the following are requirements of P.A. 202 of 2017)
Local governments must post the current year report on their website or in a public place
The local government must electronically submit the form to its governing body.
Local governments must have had an actuarial experience study conducted by the plan actuary for each retirement system at least every 5 years
Local governments must have had a peer actuarial audit conducted by an actuary that is not the plan actuary OR replace the plan actuary at least every 8 years.

By emailing this report to the Michigan Department of Treasury, the local government acknowledges that this report is complete and accurate in all known respects.

Action Request



Committee: Board of Commissioners

Meeting Date: 04/27/2021

Requesting Department: Facilities Maintenance

Submitted By: John Shay

Agenda Item: Fulton Street HVAC Replacement Project

Suggested Motion:

To approve the lowest responsive bid from Hurst Mechanical in the amount of \$85,316.00 to replace three rooftop units and the building control system.

Summary of Request:

The County received three bids to replace three rooftop units and the building control system for the Fulton Street facility in Grand Haven. These units provide heat and air conditioning to the Public Defender's Office, the main lobby, the CMH conference room and the CMH breakroom. The lowest bid from Mark of the Z Heating in the amount of \$28,810.00 did not meet all of the requirements in the RFP. The next lowest bid from Hurst Mechanical does meet the requirements. If approved, this work would begin in June and should take only a few days to complete.

Financial Information:

Total Cost: \$85,316.00	General Fund Cost: \$0.00	Included in Budget:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

CIP Fund

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

Action is Related to Strategic Plan:

Goal: Goal 4: To Continually Improve the County's Organization and Services.

Objective: Goal 4, Objective 1: Conduct activities and maintain systems to continuously improve to gain efficiencies and improve effectiveness.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/20/2021

Finance and Administration Committee

RFP 21-06 Fulton Street HVAC

Received by: Sandra Brinks
Time/Date: 2:00 PM ET on 3/18/21

Proposal Summaries			
Company	Hurst Mechanical	Mark of the Z Heating	WM Floyd Mechanical Contractors
Date/Time Received	3/18/21 at 1:22 PM ET	3/18/21 at 12:17 PM ET	3/18/21 at 1:02 PM ET
Required Documents	Yes	Yes - Received after deadline	Yes
Attended Walkthrough	Yes	Yes	Yes
Office Location	Belmont, MI	Rockford, MI	Howell, MI
Background	Founded in 1979. Approximately 110 employee with over 75 trucks. Service all of West Michigan.	2 locations in MI. Hold licenses in 3 states. 6 employees.	Founded in 1977, started in Flint, MI. Completed projects ranging from \$1000-3 million. Prior public and government work.
Subcontractors	Lakeland - electrical. Dan Vos Construction safety rail. ControlNet - controls.	None	Electrician / Roofer. WM Floyd's project manager will coordinate.
Quality Assurance / Repairs	Factory trained techs to confirm equipment is operating at its best by end of project.	Equipment manager on site during install. Service tech comes and performs start up.	24/7 service department. 1 year labor warranty on top of manufacturers warranty.
Comparable Projects	Humane Society of West Michigan - removed/replaced 4 units in 2020. Grand Rapids Racquet Club - replaced 1 Trane unit in March 2021.	New Fellowship Church, Lane and Reed Insurance. Both roof top unit replacements.	Avis Center - 2 units. Youngs Owosso - 4 units. UPSP carrier condenser.
References	Percor, Human Society, Enterprise Rent-A-Car	New Fellowship Church, GM Wood Products, Ryzebol Dairy	I panema Management, Youngs Owosso, Laux Construction.
Base Pricing	Labor	\$9,445.00	\$8,810.00
	Materials/Equipment	\$21,943.00	\$20,000.00
	Shipping/Handling/Delivery	\$0.00	\$0.00
	Warranty	\$799.00	\$0.00
	Other	\$4,467.00	\$0.00
	TOTAL	\$36,654.00	\$28,810.00
ALT TOTAL	\$48,022.00	None	\$33,580.00
other - add for new disconnects	\$640.00		
TOTAL BASE + ALT	\$85,316.00	\$28,810.00	\$101,130.00
Warranty type	2 year parts / labor warranty	Manufacturer and 1 year service call / labor warranty from Mark of the Z	1 year labor on top of manufacturer's equipment warranty
Lead Time / Start	30 days, start as soon as equipment arrives	10 days, earliest 3/28	4 weeks, start as soon as equipment arrives.
Assumptions	Pricing assumes M-F, 7am-5pm. Existing mechanical equipment is in working order. Network drop for JACE 8000 provided by owner.		Pricing assumes Saturday/Sunday replacement. Units assumed 230/1ph.
Comments	Deduct \$586 if order units before 4/9/21. Add \$640 for new disconnects (added above). Tentative start date week of June 14.	Will submit Trane Models/serials if awarded.	Deduct \$10,795 for weekday work. Roof railing in price. Electrical included. Interior controls included in base bid. Reconnecting gas lines included.

Project entails replacing three (3) existing rooftop units that provide heat and A/C to the Public Defender Office's side of the building, plus the main lobby, CMH conference room, and CMH breakroom. All proposals were reviewed for the lowest-priced, most advantageous proposal that met the requirements of the Request for Proposal.

Hurst Mechanical submitted the lowest priced proposal that met the requirements of the RFP. It is the County's intention to award the contract to Hurst Mechanical.

Action Request



Committee:	Board of Commissioners
Meeting Date:	04/27/2021
Requesting Department:	Facilities Maintenance
Submitted By:	John Shay
Agenda Item:	Facilities Maintenance Personnel Request

Suggested Motion:

To approve a proposal to hire three part-time, non-benefited housekeepers at an annual cost of \$43,641.69.

Summary of Request:

The County has previously contracted housekeeping services to clean the Fillmore Administration building. However, the contractors have demonstrated ongoing performance problems resulting in numerous complaints from both the County's custodial staff and from other employees. These complaints have identified deficiencies in the thoroughness of cleaning, the lack of staffing and the lack of supervision of the contracted employees.

Therefore, the Facilities Maintenance Department is proposing a pilot project to hire three part-time, non-benefited housekeepers to clean the Fillmore Administration Building in an effort to reduce turnover and provide more consistent service.

Currently, the County pays external contractors \$65,280.00 per year to clean the Fillmore Administration Building three days per week. The cost to hire three part-time, non-benefited housekeepers to work three days per week (Monday, Wednesday, Friday), six hours per day is \$43,641.69, resulting in a cost savings of \$21,638.31.

Financial Information:

Total Cost: \$43,641.69	General Fund Cost: \$43,641.69	Included in Budget:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No	<input type="checkbox"/> N/A
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If not included in budget, recommended funding source:

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

Action is Related to Strategic Plan:

Goal: Goal 4: To Continually Improve the County's Organization and Services.

Objective: Goal 4, Objective 1: Conduct activities and maintain systems to continuously improve to gain efficiencies and improve effectiveness.

Administration: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date: 04/20/2021

Finance and Administration Committee

OTTAWA COUNTY

TITLE: HOUSEKEEPER
DEPARTMENT: FACILITIES MAINTENANCE
DATE: 04/08/2021

EMPLOYEE GROUP: NON-BENEFITED
GRADE:

JOB SUMMARY: Under direct supervision, conducts daily cleaning of assigned facilities. Maintains public areas, offices, conference rooms, break rooms, restrooms and hallways in neat and clean condition for public and employee use.

ESSENTIAL JOB FUNCTIONS: The essential functions of this position include, but are not limited to, the following:

1. Conducts the daily cleaning of public areas, offices, conference rooms, courtrooms, breakrooms, restrooms and hallways in assigned facilities.
2. Cleans, sanitizes and dusts surfaces including, but not limited to, countertops, tables, desks, workstations, chairs, file cabinets, bookcases and other furniture and furnishings. Vacuums upholstery as appropriate. Cleans walls.
3. Removes litter from floors and surfaces and places it in trash receptacles. Empties trash receptacles and office paper recycling containers and replaces liners.
4. Cleans and sanitizes microwaves, coffee makers and other small appliances in breakroom kitchenettes.
5. Defrosts and cleans refrigerators. Runs breakroom dishwashers.
6. Restocks paper and other break room supplies.
7. Sweeps and mops floors. Vacuums and spot cleans carpets.
8. Cleans and sanitizes restrooms, including all plumbing fixtures; restocks paper products; fills soap dispensers and air freshening units; and cleans and polishes mirrors, towel dispensers and other fixtures.
9. Cleans, sanitizes and polishes drinking fountains.
10. Maintains the work area in a neat, clean and safe condition.
11. Performs all work in accordance with established safety protocols and procedures.

REQUIRED KNOWLEDGE AND SKILLS:

1. Ability to read and comprehend written instructions, labels on cleaning compounds, MSDS data sheets on other notices.
2. Basic knowledge of cleaning techniques.
3. Basic knowledge of safety and bloodborne protocols.
4. Ability to work as a member of a team.
5. Commitment to providing quality service to the users of County facilities.

6. Ability to interact positively and constructively with coworkers, supervisors, contractors, and members of the general public with diverse cultural and socio-economic backgrounds.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

High school diploma or GED.

PHYSICAL REQUIREMENTS:

1. Must have sufficient visual acuity, with or without corrective lenses, to identify spills and stains requiring intensive cleaning and/or disinfecting.
2. Must be able to descend to and ascend from floor and ground level several times per day to remove litter and spot clean carpets.
3. Must be able to work with arms extended above shoulder level to dust file cabinets, light fixtures and other features, fixtures and furnishings.
4. Must be able to ascend/descend stepladders in order to access features and fixtures located at heights that cannot be reached while standing on the floor.
5. Must be able to operate vacuum cleaners.
6. Must have sufficient manual strength and dexterity to use brooms and manual carpet sweepers.
7. Must be able to tolerate exposure to dirt, dust, mold, mildew and human wastes.
8. Must be able to tolerate exposure to custodial cleaning products.
9. Must be able to wear all required safety clothing and equipment.

WORKING CONDITIONS:

While performing the essential functions of this position, the employee is frequently exposed to solvents, detergents, disinfectants, other cleaning compounds, mold, dust, dirt and human wastes. Exposure to bloodborne pathogens and other disease vectors is also possible.



COUNTY OF OTTAWA

New Position Request Form

Please print form and return to the Human Resources Department

DEPARTMENT: _____ DATE REQUESTED: _____

POSITION TITLE: _____ ORG CODE: _____

DATE NEEDED _____

CHECK ONE: Full-Time Benefitted

Part-Time Benefitted

New Position → Number of hours per week requested: _____

Expansion of Existing Hours → From: _____ To: _____ hrs/week

Non-Benefitted, Temporary → Duration of Temporary Position: _____

New Position → Number of hours per week requested: _____

Expansion of Existing Hours - please refer to the attached schedule to make this request

GENERAL INFORMATION:

1. Bargaining Unit/Benefit Group: _____

2. Pay Grade: _____

3. Does a current job description exist? Yes No

If no, please attach a one-page, proposed job description and a description of anticipated duties to this form.

4. Justification for establishing this additional position. Please explain rationale for requesting this position including background for this position, additional workload in department that needs to be covered, where is the additional funding for this position coming from, as well as the impact to the department. Please limit your response to a maximum of one page, double spaced.

COST INFORMATION:

Additional source of revenue (in percentage) to support this position. _____

Provide the revenue line to be amended if this position is approved: _____

Estimated salary cost (including for the budget year: _____ (department to request amount from H/R)

Estimated fringe benefit cost for the budget year: _____ (department to request amount from H/R)



COUNTY OF OTTAWA

New Position Request Form

Please print form and return to the Human Resources Department

List all additional items associated with this position, including equipment, office modifications, vehicle costs, etc. List as follows: Item description, cost estimate, and justification for additional equipment.

Additional information:

- **For all approved positions:** the costs associated with this position (revenue, salary, fringe benefits, & equipment) will be entered by Fiscal Services into your budget if the position is approved. The department will not be responsible for this portion of the budget entry.
- Please include all position information on this form and attachments (as noted above). The justification that you submit for this position request should be well thought out and articulated in a way that the committee members who may not be familiar with day to day activities of your area can understand the information you provide. **Please remember to keep the justification to a maximum of one page.**

SIGNED: _____

DATE: _____

BUDGET DATA: _____

Fiscal Services Department Use Only

CONTROL #: _____

Fiscal Services Department Use Only

Action Request



Committee:	Board of Commissioners
Meeting Date:	04/27/2021
Requesting Department:	Treasurer
Submitted By:	Marcie Ver Beek
Agenda Item:	County Treasurer's Department Personnel Request

Suggested Motion:

To approve the reorganization request from the County Treasurer to remove the 1.0 FTE Unclassified U4 position of Revenue Accounting Supervisor and add a 1.0 FTE Group T-6 Clerk position at a cost savings of \$22,324.82.

Summary of Request:

Upon the retirement of the Revenue Accounting Supervisor in 2020, the Treasurer's office reassessed their department needs and determined that instead of a middle management position, the office needed more front line clerical staff. The Department hired a temporary clerk in November 2020 to pilot this change. After several months of working with the additional clerk, the office has determined that the new arrangement is better serving the needs of the customer and the office. This request is to eliminate the Revenue Accounting Supervisor position and to permanently add an additional Clerk position.

This reorganization will result in a cost savings of \$22,324.

Financial Information:

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

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

Action is Related to Strategic Plan:

Goal: Goal 4: To Continually Improve the County's Organization and Services.

Objective: Goal 4, Objective 3: Maintain and expand investments in the human resources and talent of the organization.

Administration: Recommended Not Recommended Without Recommendation
County Administrator: *Alan G. Vandenbergh*

Committee/Governing/Advisory Board Approval Date: 04/20/2021 Finance and Administration Committee



COUNTY OF OTTAWA

New Position Request Form

Please print form and return to the Human Resources Department

DEPARTMENT: Treasurer's Office DATE REQUESTED: 3/17/2021

POSITION TITLE: Clerk (Treasurer) ORG CODE: 2530

DATE NEEDED 4/27/2021

CHECK ONE: Full-Time Benefitted

Part-Time Benefitted

New Position → Number of hours per week requested: _____

Expansion of Existing Hours → From: _____ To: _____ hrs/week

Non-Benefitted, Temporary → Duration of Temporary Position: _____

New Position → Number of hours per week requested: _____

Expansion of Existing Hours - please refer to the attached schedule to make this request

GENERAL INFORMATION:

1. Bargaining Unit/Benefit Group: Group T Classified

2. Pay Grade: 6

3. Does a current job description exist? Yes No

If no, please attach a one-page, proposed job description and a description of anticipated duties to this form.

4. Justification for establishing this additional position. Please explain rationale for requesting this position including background for this position, additional workload in department that needs to be covered, where is the additional funding for this position coming from, as well as the impact to the department. Please limit your response to a maximum of one page, double spaced.

With the retirement of a Revenue Accounting Supervisor, our office reallocated roles giving some of the roles of the

Accounting Supervisor to other staff members. After the reallocation of roles, we determined we needed to have

a Clerk position to handle customer service requests, receipt processing, cash processing and mail processing.

COST INFORMATION:

Additional source of revenue (in percentage) to support this position. None

Provide the revenue line to be amended if this position is approved: _____

Estimated salary cost (including for the budget year: _____ (department to request amount from H/R)

Estimated fringe benefit cost for the budget year: _____ (department to request amount from H/R)



COUNTY OF OTTAWA

New Position Request Form

Please print form and return to the Human Resources Department

List all additional items associated with this position, including equipment, office modifications, vehicle costs, etc. List as follows: Item description, cost estimate, and justification for additional equipment.

None. All equipment currently exists in the office.

Additional information:

- **For all approved positions:** the costs associated with this position (revenue, salary, fringe benefits, & equipment) will be entered by Fiscal Services into your budget if the position is approved. The department will not be responsible for this portion of the budget entry.
- Please include all position information on this form and attachments (as noted above). The justification that you submit for this position request should be well thought out and articulated in a way that the committee members who may not be familiar with day to day activities of your area can understand the information you provide. **Please remember to keep the justification to a maximum of one page.**

SIGNED: _____

DATE: _____

BUDGET DATA: _____

Fiscal Services Department Use Only

CONTROL #: _____

Fiscal Services Department Use Only



Ottawa County
Where You Belong.

Clerk (Treasurer)

Class Code:
6177

Bargaining Unit: None

OTTAWA COUNTY

Established Date: Jan 20, 2016

Revision Date: Oct 8, 2018

SALARY RANGE

\$15.23 - \$19.29 Hourly

JOB DESCRIPTION:

Under work direction from the Chief Deputy Treasurer, performs a variety of clerical support functions required to insure the integrity of cash transactions for property tax payments and a variety of other revenue functions of the County. Provides positive interaction with customers of the Treasurer's Office. Receives and responds to inquiries concerning the policies, procedures, and functions of the Treasurer's Office. Receives and prepares receipts for monies collected from various revenue sources, daily balances cash drawer and prepares daily reports. Provides other support for the office.

ESSENTIAL JOB FUNCTIONS:

The essential functions of this position include, but are not limited to, the following:

- Collects and ensures that delinquent tax payment receipts correctly identify the land parcel, interest calculation date, and tax year in order to protect the taxpayer's interest in tax forfeiture and foreclosure matters as well as for various fines and fees.
- Serves as the primary customer service position for Treasurer, responsible for all types of customer interactions, including financial.
- Receives and responds to inquiries concerning the policies, procedures, and functions of the Treasurer's Office, and/or refers inquiries to appropriate members of the department.
- Performs a variety of cashiering and paraprofessional accounting functions required to ensure the accurate processing of monies received by the County.
- Performs daily cash balancing, reports and receipts for delinquent tax payments, dog license fees, and fees for civil infractions.
- Responsible for daily collections, sorting and disbursing mail within the Treasurer's Office. Process all payments that come via mail for dog license, tax payments and invoice billings. Researches return mail to obtain correct address and notify departments of any changes for future mailings.
- Primary cashier for billings being generated from Fiscal Services.
- Compile data required to process amendments to prior years' tax rolls as ordered by the Michigan Tax Tribunal, State Tax Commission Boards of Review and/or

Equalization Director, produce journal entries, adjust tax notices, and other forms required to properly document these amendments.

- In the absence of the Deed Clerk, responsible for researching and verifying warranty deeds, master deeds, plats and condominium legal description. Certifying all property transactions are free of delinquent taxes.
- In the absence of the Public Service Center clerk, performs daily functions which include responding to inquiries for County Clerk, Treasurer, Register of Deeds and Sheriff's Office.
- Perform manual tax searches/histories for tax liens, over multiple years, for customers.
- Performs other functions as assigned.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

High school diploma or GED combined with some training in accounting, finance, business information systems, data processing or closely related field and one year of progressively responsible customer service or clerical office experience, including experience in cash balancing; or an equivalent combination of education and experience. Experience in processing title documents preferred.

ADDITIONAL REQUIREMENTS AND INFORMATION:

Required Knowledge and Skills:

- Working knowledge of standard accounting principles and practices.
- Working knowledge of the real estate terminology and title documents along with principles and practices of property description and mapping.
- Working knowledge of the Michigan General Property Tax Act as amended by PA 123 of 1999.
- Good working knowledge of the principles and practices of public finance and financial investment.
- Working knowledge of PA 339 of 1919 (dog license law).
- Computer literacy, including thorough working knowledge of spreadsheet, database, and accounting applications software.
- Accurate mathematical skills and knowledge of the concepts and principles of businesses math.
- Excellent customer service skills, including verbal and written communication.
- Ability to interact positively and objectively with managers, supervisors, employees, local unit personnel, vendors, real estate brokers and title company staff, surveyors, contractors, consultants, and members of the general public from a wide range of cultural and socio-economic backgrounds and with varying levels of communications skills.

Physical Requirements:

Must be able to perform essential job functions with or without reasonable accommodations, including, but not limited to, visual and/or audiological appliances and devices to increase mobility.

Working Conditions:

Work is performed in a normal office environment.

2021 Estimated Costs per Deductions
Employee Costs

Eliminate

Revenue Accounting Supervisor
Unclassified U-4

FTE	Wages	Benefits	TOTAL COST
1.0000	49,450.34	34,310.83	83,761.17

2021 Estimated Costs per Deductions
Employee Costs

Add

Clerk (Treasurer)
Group T -T-6/ Step 1

FTE	Wages	Benefits	TOTAL COST
1.0000	31,670.29	29,766.06	61,436.34

Difference **(22,324.82)**

Action Request

Electronic Submission – Contract # 1198



Committee: BOARD OF COMMISSIONERS

Meeting Date: 4/27/2021

Vendor/3rd Party: MERIT NETWORK INC.

Requesting Department: PLANNING AND PERFORMANCE

Submitted By: PAUL SACHS

Agenda Item: MERIT CONTRACT FOR BROADBAND DATA COLLECTION

Suggested Motion:

To approve the contract with Merit Network Inc. to complete Phase 1 (data collection/analysis) of the County's multi-phase Digital Inclusion Strategy at a cost of \$42,000.

Summary of Request:

In December 2020, the County released a Request For Proposals seeking qualified vendors to execute a strategy for comprehensive data collection and analysis to determine the current status and future needs of broadband service throughout Ottawa County. The mission of this countywide broadband initiative is to identify solution(s) that will create access to affordable, reliable broadband of sufficient speed to meet the needs of 100% of Ottawa County's residents, students, and businesses. Comprehensive data collection is the essential and critical first step that will be used to help inform the strategies/solutions necessary to bridge the gap.

Following an extensive review process of submitted proposals, Merit Network Inc. was selected by a Data Collection Steering Committee to conduct Phase 1 of the County's multi-phase Digital Inclusion Strategy.

Financial Information:

Total Cost: \$42,000.00

General Fund Cost: \$0.00

Included in Budget: Yes

If not included in Budget, recommended funding source:

Action is Related to an Activity Which Is: Non-Mandated

Action is Related to Strategic Plan:

Goal 2: To Contribute to the Long-Term Economic, Social and Environmental Health of the County. Goal 4: To Continually Improve the County's Organization and Services.

Objective:

Administration:

Recommended by County Administrator:

Committee/Governing/Advisory Board Approval Date: FINANCE AND ADMINISTRATION: 4/20/2021



Ottawa County

OTTAWA COUNTY CONTRACT FOR BROADBAND DATA COLLECTION SERVICES

This AGREEMENT is made by and between the County of Ottawa, a municipality in the State of Michigan, (hereinafter, the "County") acting by and through its duly elected Board of Commissioners, (hereinafter the "Board"), with a principal place of business at 12220 Fillmore Street, West Olive, MI 49460 and Merit Network, Inc., a Michigan corporation (hereinafter, "Contractor"), with a principal place of business at 880 Technology Drive, Suite B, Ann Arbor, MI 48108.

IT IS HEREBY AGREED AS FOLLOWS:

1. **Scope of Work:** Contractor agrees to provide the "Services" which are detailed in **Exhibit A**. It shall be the responsibility of the Contractor to employ and assign to the project adequate personnel and equipment required to undertake and complete the work in a diligent, timely and orderly manner.
2. **Compensation:** In consideration for the services to be performed by the Contractor, the County agrees to pay Contractor the compensation set forth on **Exhibit B**. Payment to the Contractor for services will be under the County's terms of Net 30.
3. **Contract Documents:** The following documents are the entire agreement between the Contractor and the County. The agreement includes the following documents listed below, which are incorporated herein by reference and are deemed to be part of this contract as if set forth in full:
 - a) This Contract (including attached exhibits)
 - b) All Provisions required by law to be inserted in this contract whether actually inserted or not.
4. **Performance**
 - a) Contractor shall perform the work as required by and in accordance with the schedule of time requirements set forth in **Exhibit A**.
 - b) Failure to complete services as required shall constitute breach of this Contract.
 - c) Contractor shall have five (5) calendar days to cure a breach of this Contract (the "Cure Period"). Failure to cure a breach of this Contract within said Cure Period shall allow the County to, without further notice to the Contractor, declare this Contract terminated and proceed with the replacement of the Contractor and the County shall be entitled to all remedies available to it at law or in equity.
5. **Terms of Contract:** The contract shall commence when signed by both parties and unless terminated earlier in accordance with the terms of this Contract, this Contract period will cover a period from project kick-off to project completion of stated objectives, **Exhibit A**. This contract may be terminated prior to completion of the Services at the option of either party, upon delivery of written notice by the terminating party to the other party.

6. Expenses: Contractor shall be responsible for all the Contractor's expenses incurred while performing services under this Contract. This includes license fees, fuel and fleet maintenance, insurance premiums, telephone and all salary/payroll expenses, and other compensation paid to employees or contract personnel that the Contractor hires to complete the work under this Contract.
7. Employees: The Contractor and all Contractor' employees, while on County premises, shall carry proper identification. Examples of proper identification are State issued Driver's License or State issued Identification Card.

The Contractor shall employ only United States citizens, legal residents or legal resident aliens. Upon request of the County, the Contractor shall provide copies of, or access to, work/payroll records and necessary documents to verify status of employees.

The Contractor will be supplied with a phone number to contact in case of an emergency. Access to designated restricted areas is forbidden to Contractor's employees. Restricted area will be designated by the authorized County representative.

8. Materials: Contractor will furnish all materials, equipment and supplies used to provide the services required by this Contract.
9. Background Checks: (as required by the Facility) Contractor employees are subject to background checks to ensure, at a minimum, that no employee has a felony or domestic violence or other bar-able conviction(s). The background checks for Contractor employees will be conducted by the County prior to the commencement of any on-site work.
10. Compliance with Laws, Ordinances, and Regulations and Procurement of Permits:
 - a) This Contract is governed by the laws of the State of Michigan.
 - b) The Contractor shall at all times comply with all local, state and federal laws, rules and regulations applicable to this Contract and the work to be done herewith.
 - c) The Contractor shall obtain, and pay thereof, all permits required by any agency or authority having jurisdiction over the work. The Contractor shall provide a copy of any permit to the County within 3 business days of the County's request.
11. Exclusive Contract: This Contract, including exhibits attached hereto, a County Purchase Order, if applicable, is the entire Agreement between Contractor and the County for the services as detailed in **Exhibit A**.
12. Modifying the Agreement: This Agreement may be modified only by a writing signed by both parties. Any additional obligation assumed by either party in connection with this Agreement shall be binding only if evidenced in a writing signed by either party or its authorized representative.

13. Record Keeping: The Contractor shall keep all records related to this Contract for the term of the Contract and three (3) years thereafter.
14. Dispute: In the event of any conflicts or discrepancies in the wording of any terms, provisions and conditions contained in this Agreement, describing Contractor's obligations and responsibilities hereunder, said conflicts and discrepancies shall be resolved by first applying the interpretation of this Agreement and its exhibits, attachments, and addendums, then the mutually agreed Contractor's planning documents that affirm the details of the Services to be provided. Any agreement or modification of this Agreement shall be written and signed by both parties and will supersede any previous written understandings.

Should any disputes arise with respect to this Agreement, Contractor and County agree to act immediately to resolve any such disputes. The Contractor agrees that the existence of a dispute notwithstanding, it will continue without delay to carry out all of its responsibilities under this Agreement in the accomplishment of all non-disputed work; any additional costs incurred by the Contractor as a result of such failure to proceed shall be borne by the Contractor and the Contractor shall make no claim against County for such costs.

If a dispute between the parties arises out of or relates to this Agreement, or the breach thereof, then the parties agree to make a good faith effort to settle the issue through direct discussion between the parties prior to having recourse to any other form of dispute resolution. In an effort to resolve any conflicts that arise during the construction of this project or following the completion of a project, the Contractor and County agree that all disputes between them arising out of or relating to this Agreement shall first be submitted to non-binding mediation unless the parties mutually agree otherwise, prior to resolving those disputes in a judicial forum.

Pending resolution of such dispute or difference and without prejudice to their rights, the Parties shall continue to respect all their obligations and to perform all their duties under this Agreement.

15. Jurisdiction and Venue: The parties' consent to the exercise of general personal jurisdiction over it by the Ottawa Court Circuit Court. Any action on a controversy that arises under or in association with this Agreement shall be brought in the State of Michigan, which both parties agree is a reasonably convenient place for trial of the action. The parties both agree that their consent in accordance with this Section is not obtained by misrepresentation, duress, the abuse of economic power, or other unconscionable means.
16. Liability and Insurance: Contractor agrees to hold harmless the County from any and all liability arising out of or in any way related to Contractor's performance of services during the term of this Contract, including any liability resulting from intentional or reckless or negligent acts or the acts of the employees or agents of Contractor. If specific insurance is required, such insurance shall be set forth in an **Exhibit C**.

17. Relationship of Parties: The Contractor is an independent contractor and is not an agent or employee of the County for any purpose including, but not limited to, the ability to bind the County and all labor or employee related matters such as tax withholding/reporting, employee wages or benefits, or workers compensation. This Contract is not intended to create any joint venture or partnership of any kind. The provisions of this Agreement are for the benefit of the parties hereto, and not for the benefit of any other person or legal entity.
18. Subcontracts: Contractor may not assign or subcontract any rights or obligations under this agreement without the County's prior written approval.
19. Governmental Indemnity: The County does not waive its governmental immunity by entering into this Agreement, and fully retains all immunities and defenses provided by law with respect to any action based upon or occurring as a result of this Agreement.
20. Safety: The Contractor shall at all times observe and comply with all federal, state, local and County facility laws, ordinances, rules and regulations that may in any manner affect the safety and the conduct of the work. The Contractor shall indemnify and hold the County harmless against any claim or liability arising from the violation of any such provisions.
21. Absence of Waiver: The failure of either party to insist on the performance of any of the terms and conditions of this Contract, or the waiver of any breach of such terms and conditions, shall not be construed as thereafter waiving such terms and conditions, which shall continue and remain in full force and effect as if such forbearance or waiver had occurred.
22. Notices:
 - a) All notices and other communications for the parties may be served, mailed, or delivered at the following addresses:

If to the Contractor:

Merit Network, Inc.
880 Technology Drive, Suite B
Ann Arbor, MI 48108
Attn: Charlotte Bewersdorff
Email: cbewers@merit.edu

If to Ottawa County:

Ottawa County
Planning and Performance Improvement
12220 Fillmore Street, Suite 260
West Olive, MI 49460
Attn: Paul Sachs, Director
Email: psachs@miottawa.org

23. **Partial Invalidity:** The partial invalidity of any portion of this Agreement shall not be deemed to affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by both parties subsequent to the expunction of the invalid provision.
24. **Attorney Review:** The parties represent that they have carefully read this Agreement and have had the opportunity to review it with an attorney. The parties affirmatively state that they understand the contents of this Agreement and sign it as their free act and deed.
25. **No Third-Party Benefit:** The provisions of this Agreement are for the benefit of the parties hereto, and not for the benefit of any other person or legal entity.
26. **Availability of Funds:** Each payment obligation of the County is conditioned upon the availability of government funds appropriated or allocated for the payment of this obligation. If funds are not allocated and available for continuance of the services performed herein, either party may terminate this Agreement at the end of the period for which funds are available. The County shall notify the Contractor at the earliest possible time of the services that will or may be affected by the shortage of funds.
27. **Miscellaneous:**
 - a) **Force Majeure:** Either party shall be excused from performance under this Agreement for any period of time during which the party is prevented from performing its obligations hereunder as a result of any Act of God, war, civil disobedience, court order, labor dispute, or other cause beyond the party's reasonable control. Such non-performance shall not constitute grounds for default.
 - b) **Title and Headings:** Titles and headings to articles, sections or paragraphs in this Agreement are inserted for convenience of reference only and are not intended to affect the interpretation or construction of the Agreement.
 - c) **Anticipatory Breach:** If the Contractor, at any time before delivery of services, declares its intent not to perform in accordance with this Agreement, Ottawa County shall have an immediate cause of action for breach of this Agreement, and shall be entitled to all remedies available to it at law or in equity.
 - d) **Limitations, Restrictions and Indemnification:** Merit acknowledges and agrees that County is a public body and body corporate subject to the limitations, restrictions, obligations and immunities imposed on, granted to or otherwise enjoyed by County under the laws of the State of Michigan and that this Agreement is subject to all limitations, restrictions, obligations and immunities including the limitations and restrictions on County's authority to agree by contract to indemnify any other individual or entity other and the immunities from tort liability granted to and enjoyed by County under 1964 PA 170, MCL 691.1401 et seq. or otherwise. Only to the extent that such limitations or restrictions do not limit, restrict or prohibit County's ability to do so, and only to the extent that as to Claims by a third party as to which County would not be immune from tort liability if brought directly against County, County and

Merit (collectively the “Indemnifying Parties” and individually the “Indemnifying Party”) will indemnify, save harmless and defend each other and all of Merit’s Members, as well as their respective employees, elected and appointed officers and officials, directors and agents (collectively “Indemnified Parties”) from and against any claims, damages, losses, liabilities, suits, actions, demands, proceedings (whether legal or administrative) and expenses (including, but not limited to reasonable attorney’s fees incurred with or without suit, in arbitration or mediation, on appeal or in a bankruptcy or similar proceeding) (collectively “Claims”) threatened, asserted, or filed by a third party against any of the Indemnified Parties to the extent that such third party Claims arise out of or relate to any actual or alleged (i) breach of this Agreement by the Indemnifying Party; or (ii) negligent or tortious act or omission to act of the Indemnifying Party. The member will also indemnify, save harmless and defend the Indemnified Parties from Claims threatened, asserted, or filed by a third party against any of the Indemnified Parties to the extent that such third party Claims assert that the data content delivered by the County via the Services constitutes an infringement of any confidential information, trade secret, patent, copyright, trademark, trade name or other legal right of a third party.

- e) Data Content: Merit is not liable for the content of any data transferred either to or from County via the Services provided by Merit, nor for any data or data content loss or damage, and resulting personal, material, or financial loss, suffered by County as a direct or indirect consequence of the Services provided by Merit.
- f) Purpose: This data use agreement is designed to ensure that any confidential or non-public data collected or analyzed during the scope of work of this Agreement is treated with due care, ensuring the appropriate privacy of the County’s residents and minimizing risks to either party surrounding data loss.
- g) Data Protection: Any non-public data collected by Merit in the course of this agreement will be treated as confidential. Such data will be stored, handled, processed, and transmitted with the same amount of care and protections which Merit applies to its own internal confidential data. Merit operates an internal information security program to continually review risks and threats to information and applies appropriate security controls to address those risks.
- h) Ownership: All collected data will remain under the ownership of Merit. Any work output or reports generated as a result of the analysis of this data will be transferred to ownership of the County at the completion of the scope of work and Agreement.
- i) Handling: Any non-public datasets or information used will be handled by the minimum number of individuals necessary, and it will be stored on the minimum number of computer systems necessary to complete the work under the scope of this contract. Any locations in which data will be stored or processed must be authorized by Merit.
- j) Access: Access to non-public datasets, information, and resulting report output will only be viewable by approved and authorized County, Quello Center, and Merit contacts. Any work output or reports generated as a result of the analysis of this data may not be shared with any organization outside of Merit or the Quello Center without the express written permission of the County. Any unique keys or identifiers which may be used to link results to

specific persons will be stored in an encrypted format and will remain under the direct control of Merit.

- k) Destruction. Any directly collected non-public data under possession by Merit will be permanently destroyed via reasonable means twelve (12) months after the termination or conclusion of this Agreement. This term can be altered on the approval by all parties via written request. Reports and aggregate work output may be kept indefinitely unless destruction is requested by County.

In witness whereof, each party to this Contract has caused it to be executed on the date(s) indicated below.

COUNTY OF OTTAWA

By: _____

Roger A. Bergman, Chairperson
Board of Commissioners

_____ Date

By: _____

Justin F. Roebuck,
County Clerk/Register

_____ Date

Merit Network, Inc.

By:  _____

Charlotte Bewersdorff,
Vice President Community Engagement

4/14/2021

_____ Date

Merit Proposal - Statement of Work

Citizen Enabled Broadband Data Collection – Ottawa County

The following document provides important information related to the 2021 broadband access data collection effort for Ottawa County.

This effort is championed by the Ottawa County Data Collection steering committee in collaboration with municipal leaders at both the County and a subset of local townships and other local community organizations. The Michigan Moonshot initiative, led by Merit Network, has been identified by the Task Force as a valuable platform for resources to support this effort. This collaboration is supported by faculty researchers at the James H. and Mary B. Quello Center at Michigan State University.

High-speed Internet connections are not equally accessible to everyone and the methods currently used to measure the speed and reach of broadband are less than optimal. Estimates are particularly problematic in underserved areas such as rural and economically distressed urban locations of the United States, as illustrated by research on Detroit. Current broadband data collection applies procedures and standards that often result in inaccurate results which make investment, interventions, and policy decisions more difficult. Considering that any source of data will have strengths and weaknesses, leveraging multiple sources of measurement can advance the quality of input to inform decision making. Specifically, data sources such as FCC Form 477 can be analyzed in conjunction with new consumer-sourced data to improve the accuracy of broadband availability information and enable researchers to identify areas where access or speed appears to be under - or - over estimated. Other information relevant for policy makers seeking to address pressing problems like the homework gap, including the number of school aged children in a household, are typically not available or not linked to broadband data.

The Merit Network Michigan Moonshot's unique approach leverages citizen-driven household access data through a partnership between the Quello Center at Michigan State University and the Merit Network. Merit Network, with its deep expertise in advanced networking and more than 700 connections to Michigan's community anchor, government, and non-profit institutions, is in a unique position to catalyze unserved communities towards achieving broadband access. The Quello Center is affiliated with the Department of Media and Information in the College of Communication Arts and Sciences at Michigan State University. Researchers at the center have a track record of researching broadband access to develop solutions that can help overcome digital divides. They also bring a rigorous understanding of data collection analysis and survey methodology to this project.

The Data Gap. Challenges that undermine sound decision making and appropriate funding application include: the granularity and level of measurement of collected information, the use of data (such as FCC Form 477 filings) that was not primarily collected to measure broadband availability, and the over-reliance on Internet Service Providers (ISPs) as the major source of the data. For example, current standard measurements are aggregated to the census block level or higher, often misrepresenting the availability of broadband. These challenges can be overcome by collecting on-the-ground, consumer-sourced data.

A Novel Approach to Data Collection. This design for data collection builds on collaborative network organizations (CNOs), often used in citizen science, to uniquely leverage (1) networks of stakeholders (i.e., Merit and other participating Research and Education Networks) to manage the gathering of data from users across the nation; (2) a partnership with academic researchers that allows for quality control (identifying and correcting problematic data) and sophisticated analyses using multiple sources and forms of data; (3) data collection through a user-friendly web app for those with Internet services at their property and companion surveys for participants without Internet services at the property surveyed.

This will allow the flexible collection from multiple devices, fixed or mobile. This project will collect both speed test data and user provided household broadband access and availability information. Tools and development run by the scientific community and The Measurement Lab (M-Lab) will be leveraged. M-Lab is an open, distributed platform on which researchers deploy Internet measurement tools.

Data Stewardship. Merit Network will be responsible for data management related to this project during collection. The speed test portion of data will be sent to the M-Lab open data repository and the survey data will be stored in a separate database that is maintained and archived in a secure, password-protected repository on Merit Network servers. Ottawa County shall maintain unlimited access and all rights to the information gathered from this survey. Merit does retain the ability to use anonymized data related to this research project in perpetuity.

Expected Benefits.

- Provide a resource to challenge currently employed household access maps that drive state and federal investment decisions. Provide a mechanism for the County to challenge census blocks that may currently be indicated as “served,” thus making them ineligible for some funding channels.
- Catalyze communities to help drive change. A small community investment in this data collection project will help drive granular level data, which presents a gap in existing data sets.
- Quantify broadband Internet availability and demand through the creation of crowdsourced broadband assessment tools and demand aggregation maps. This will create a better understanding of the financial risk for infrastructure investment decisions with clear indicators of broadband gaps/need and adoption probabilities.
- Through the process of collecting access, availability and adoption data, communities will strengthen their focus on developing an ecosystem of elected officials, community anchor institutions, private sector organizations, broadband champions, and citizens who are committed to increasing connectivity within their area. Together this coalition will uphold a commitment to moving the needle forward on digital access and equity within the community.

Summary of Services

Pre-Survey Consulting Scope of Work

- Standardized survey design & deployment
- Speed test infrastructure – Set-up and maintain
- Customized website design & deployment
- Community communications materials development
- Turn-key community partner engagement strategy & execution support
- Customized community marketing plan and asset development
 - Marketing plan
 - Press release
 - Consumer communications
 - Community partner communications
 - Web & social media assets
 - Local ad assets & ad buys
- 3-5 planning/work session meetings needed with local project leaders

Data Collection

- Following launch, KPI checks will be implemented to monitor community response and responded accordingly (deploying additional assets as needed)
- Weekly community response dashboard updates
- Data collection typically runs 6 weeks

Post-Survey Consulting Scope of Work

- Executive Findings report
- Additional outputs & analysis: Visualizations via graphs, maps, charts (Qty 15-20)
- GIS files (can also support any integration to local instance or merger of local data into Merit analysis)
- Fully merged and cleaned database
- Community Presentation

Example Project Timeline

Pre Survey Activity	Data Collection	Post Survey Activity
6-10 WEEKS	6-8 WEEKS	4 WEEKS
<p>Quotes/agreements</p> <p>Preliminary planning activities</p> <p>Create stakeholder communication materials</p> <p>Engage with decision makers via Taskforce</p> <p>Finalize planning activities & schedule resources</p> <p>Engage with municipal partners to prepare for citizen concerns/questions</p> <p>Launch community partner engagement</p> <p>Organize community partners</p> <p>Review execution timelines</p> <p>Refine outputs scope</p> <p>Conduct weekly project team meetings – internal + external with community project leads</p>	<p>Launch consumer marketing and communications plan</p> <p>Provide weekly progress reports re: survey participation</p> <p>Provide consistent evaluation of participation, adjust as needed to promote maximum participation</p>	<p>Clean data</p> <p>Merge databases</p> <p>Generate outputs</p> <p>Conduct analysis</p> <p>Executive findings report</p> <p>Community presentation</p>



Connecting Organizations, Building Community

April 2021							May 2021							June 2021						
SU	MO	TU	WE	TH	FR	SA	SU	MO	TU	WE	TH	FR	SA	SU	MO	TU	WE	TH	FR	SA
				1	2	3						1			1	2	3	4	5	
4	5	6	7	8	9	10	2	3	4	5	6	7	8	6	7	8	9	10	11	12
11	12	13	14	15	16	17	9	10	11	12	13	14	15	13	14	15	16	17	18	19
18	19	20	21	22	23	24	16	17	18	19	20	21	22	20	21	22	23	24	25	26
25	26	27	28	29	30	1	23	24	25	26	27	28	29	27	28	29	30	1	2	3
2	3	4	5	6	7	8	30	31	1	2	3	4	5	4	5	6	7	8	9	10

Ottawa County Data Collection Project Timeline

EXHIBIT A (con't)

I. Pre Survey Activity (April/May)

- Finalize Agreement /BOC Approval (April)
- Planning Meeting I – Merit, Paul Sachs, Douglas Weber (Week of 4/12)
 - Discuss Stakeholder & Taskforce Engagement
 - Discuss customized marketing plan and asset development (approval process)
 - Companion Surveys
 - Local ad resources
 - Community Partners Program
 - Assets: Press Release, Consumer & partner communications, web/social
 - Decisions
 - Discuss question changes to standardized survey
 - Refine Output Scope
 - Finalize Timeline
- Planning Meeting II – Merit, Data Collection Steering Committee (Week of 4/19)
 - Present plan, solicit feedback, present approvals process for all customized materials
 - Identify resources for citizen Q/A
 - Community Partner Outreach (recruiting)
- Planning Meeting III - Merit, Data Collection Steering Committee (Week of 5/3)
- Communications/Marketing Launch Planning & Community Partner Engagement
 - Communications Final Approval (4/26 to 5/7)
 - Communications Assets/Landing page due (5/21)
 - Execute ad buys locally (May)
 - Launch Project Dashboard (May)
 - Host Community Partner Training & Launch webinar (Week of 5/17)
- Planning Meeting IV – Merit, Data Collection Steering Committee (Week of 5/24)

II. Data Collection (June/July)

- Marketing Campaign Launch - 6/7/21
- Weekly meetings thru June
- Data collection ends - 9/17/21

III. Post Survey Outputs (Aug/Sept)

- Analysis/Output - 9/20/21 - 10/15/21
 - Clean Data
 - Merge Database
 - Generate Outputs
 - Conduct Analysis
 - Finalize Outputs – Executive Findings report & supportive materials
- Community Presentation – October 2021



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 Ann Arbor, MI 48108
 t.734-527-5700 f.734-527-4125
 www.merit.edu

January 22, 2021

**Broadband Access & Availability Data Collection Services Fee Schedule
 Ottawa County**

Member:
 Paul Sachs
 Ottawa County
 12220 Fillmore Street
 West Olive MI 49460

Prepared By:
 John Winfrey
 734-649-8968
 johnwin@meritedu

Broadband Access Data Collection		
Service Agreement Number: 20210122-PROSERV-172081-CAB-1		
	One-Time	Recurring
BASE DATA COLLECTION SCOPE OF WORK		
Data Collection & Marketing Support		
Turn-key Consumer communication & promotions plan		
Turnkey Community Partner Program		
Project Management: Logistics, Engagement coordination, weekly progress updates		
Output: Cleaned, merged database, basic visualizations	\$ 7,000	
Standardized Web Survey - Served (Online)		
Standardized Web Survey - Unserved Served (Mobile responsive)		
Public Participation Digital Dashboard		
Customized Landing Page Website	\$ 1,000	
Marketing Support - Ad Placement logistics	\$ 1,500	
Local Media and Ad Purchases	\$ 5,000	
Data Collection Outputs		
Executive Findings Report		
Data Analysis findings	\$ 19,000	
Full visualizations (Qty 15-20) maps, graphs, charts		
Community Findings Presentation		
Subtotal	\$33,500	\$0

Notes:
 * This quote is valid for 90 days from the date issued
 **Companion survey pricing is dependent on method selected. Web surveys are included in base pricing as quoted. *Pricing Per Household: Web Survey \$0, SMS Text - \$0.18 per HH, Postcards - \$0.30 per HH, Phone - \$0.50 per HH, Mail - \$1.10 per HH*

Service Discount (if applicable) -\$10,000

Total Merit Service Fees \$23,500

COMPANION SURVEYS	
<i>** Companion surveys are imperative to engage unserved communities, though they add significant expense to the data collection process. As part of the base data collection quoted above - lightweight web surveys (mobile responsive) are INCLUDED in the base pricing. Provided below are additional companion surveys, we've provided assumed figures for supportive companion surveys via mailed paper surveys, postcards and phone. Refined figures to be scoped accordingly, once awarded. All prices are one-time. NOT ALL MEDIUMS WILL BE USED, pricing provided as a suggested quantity that would be effective in promoting participation from unserved community members that cannot/will not engage with a digital survey only.</i>	
Mail Survey Qty 10,000: Setup & deployment	\$ 11,000
Postcard Qty 25,000: Setup & deployment	\$ 7,500
Phone Survey Qty 10,000: Setup & deployment	\$ 5,000
Anticipated medium overlap	\$ (5,000)

Total Project, Not to Exceed Costs	\$42,000
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Introduction:

Ottawa County is soliciting proposals from experienced vendors who can provide and execute a strategy for comprehensive data collection and analysis to determine the current status and future needs of broadband service throughout Ottawa County. The successful vendor must have prior experience in development and implementation of a data collection that includes, but is not limited to, creation of appropriate survey materials and using appropriate sampling methods and adopting proper methodology to drive a significant response rate, analyzing the data and putting into a form to be used by Ottawa County to determine its future broadband needs. It is helpful if the successful vendor has some knowledge of broadband issues in the community, but it is not necessary.

It is the County's intention to award a professional services contract for a single term lasting through June 30, 2021 or for as long is necessary to complete the project. The awarded contractor will be required to complete elements of each of the tasks, as outlined within Scope of Services, and will be required to sign an agreement that includes the terms and requirements as outlined herein.

Proposals are to be submitted **no later than 2:00 P.M. (EST) on Friday, January 22, 2021**. Proposals received after this time will not be considered. All requests for additional information or questions should be directed to Amy Bodbyl-Mast at purchasing.rfp@miottawa.org.

The County of Ottawa officially distributes bid documents through the Michigan Intergovernmental Trade Network (MITN), [website http://www.bidnetdirect.com/mitn](http://www.bidnetdirect.com/mitn) and through the Purchasing page of the County's website <http://www.miottawa.org/Departments/FiscalServices/bids.htm>. Solicitation documents obtained from any other sources are not considered official copies.

Ottawa County reserves the right to award the contract to the proposal with the highest degree of responsiveness to the requirements of the RFP. Ottawa County further reserves the right to consider matters such as, but not limited to: qualifications, experience, methodology, budget requirements, schedule and availability in determining the most advantageous proposal.

Information Summary:

Friday, December 18, 2020	RFP Release Date
Monday, January 4, 2021	Vendor Questions
Friday, January 8, 2021	Addendum 1 Issue Date (if needed)
<u>Friday, January 22, 2021</u>	<u>Proposal Submission Deadline</u>
Friday, February 19, 2021	Intent to Award (Estimated)
March 1, 2021	Contract Start Date (Estimated)

Proposal Submission:

Deadline: Proposals must be received by 2:00 P.M. (EST) on Friday, January 22, 2021. Proposals received after this time will not be considered. All proposals must include completed, signed copies of required documents, as follows:

- ATTACHMENT A – PROPOSAL FORM
- ATTACHMENT B – VENDOR CONDITIONS

E-mail Proposal Submission: Respondents are to submit electronic response (preferably single-file PDF format) by e-mail to: purchasing.rfp@miottawa.org with the subject line: “RFP 21-10 Broadband Data Consulting Services.” Proposal documents larger than 25 MB should be sent in multiple emails with the subject line: “RFP 21-10 Broadband Data Consulting Services, 1 of 2,” etcetera. Vendor assumes all risks associated with electronic submission (including possible technical issues). Submissions not meeting proposal submission criteria as described herein may be deemed non-responsive.

Questions:

Vendors may submit questions and requests for clarification regarding this RFP until the end of day on Monday, January 4, 2021. Responses to all questions and inquiries received by the County will be issued Friday, January 8, 2021 in the form of an addendum and posted on the MITN and on the County’s website. All requests for additional information or questions should be directed to Amy Bodbyl-Mast, Purchasing Manager, Ottawa County Fiscal Services, purchasing.rfp@miottawa.org.

Background Information:

Ottawa County, Michigan is located along the eastern shore of Lake Michigan and consists of 24 local units of government that include 17 townships, 6 cities, and one village. The County collectively comprises approximately 566 square miles of land and over 1,000 square miles of surface water. The demographic makeup of the County ranges from densely populated urban to sparsely populated agricultural/rural land.

Broadband service throughout Ottawa County has been an issue for a long time. **There are many areas that lack service, are experiencing poor service, or in some cases simply cannot afford it.** With the onset of the Covid-19 pandemic, this matter has taken on even greater importance throughout the community. Because of the way in which education, business, health care and simple social interaction are being conducted now, high speed internet service is no longer a luxury to have but is now a must have. Ottawa County has endeavored to make broadband service available to all in the County. A multi-step approach is required to bring this project to fruition.

Possibly the single most important step in the process is that of data collection. Meaningful data regarding broadband coverage and quality is sorely lacking. To properly assess feasibility, determine funding needs, develop appropriate engineering design and ultimately implement the service, thorough data is needed at a more granular level to determine need, desirability and affordability from all segments of the community. This project requires expertise in the field of data collection, sampling and analysis of the data in order to move the project to the next steps.

Contract Requirements:

Following is a list of contractor requirements:

- Consultant(s) will be required to sign an agreement that includes the terms and requirements as outlined in the RFP.
- Contract(s) will begin on the date that the document is executed and last until the data collection process is completed per the terms of the agreement.
- Consultant(s) will be required to meet all associated requirements in regard to applicable federal, State, and local regulations, and be responsible for meeting all requirements related to the County's solicitation.
- Consultant(s) and all sub-contractors must maintain all licenses required, if any, for their discipline by the State of Michigan and the Federal Government during the course of the contract.
- Consultant(s) will not proceed on a Scope of Services task without the written consent of the County.
- Consultant(s) will be accountable to the Ottawa County Director of Planning and Performance Improvement (Director) and anybody else that they deem necessary.
- Consultant(s) will be required to provide a qualified representative to attend all meetings related to contract tasks.

- All invoices submitted to Ottawa County will be reviewed and approved before payment is made. Invoices must clearly itemize expenses or these will not be paid. Documentation of completed work must be available for review at the time of invoicing.

Scope of Services:

The table below quantifies the minimum required activities that will be expected of the consultant(s):

Task 1 – Survey and Methodology Development

1. PROJECT IMPLEMENTATION – The Consultant will develop a comprehensive survey that will include but not be limited to the questions of high speed internet/broadband availability among all segments of the community (residential, business, educational, agricultural/rural, health care), anticipated uses for broadband by individuals, businesses and others, individual/homeowner/business owner affordability of service and level of digital literacy among the users of broadband/internet service. Upon contract signing, the Consultant will be expected to meet with the Data Collection Steering Committee to discuss the substance of the survey.

The Consultant will also develop an appropriate methodology using the most beneficial sampling methods (including projected sample size), by which to distribute the survey and with an objective of driving the best possible response rate. Tools for distribution to be considered should include but not limited to online surveying, US mail, telephonic or cell phone text. The Consultant will be expected to make recommendations on the best manner in which to obtain responses.

As part of this task, the Consultant will be expected to develop and suggest a marketing approach in order to raise awareness of the survey and its purpose and the importance of meaningful response. Tools to consider for marketing may include, but not be limited to television advertising, direct mail, internet/social media advertising and newspaper advertising.

This task could also include development of website designed exclusively for conducting the survey and educating on the project and survey.

2. ANTICIPATED PROJECT SCHEDULE – It is anticipated that this task should be completed with 30-60 days of project kick off.
3. TASK/ACTIVITY LEAD – Ottawa County Director of Planning and Performance Improvement, Data Collection Steering Committee and consultant(s) designated by the Director.
4. OUTPUTS – Approved survey form and format, methodology and sampling procedures to be utilized and marketing plan designed to drive response.

Task 2 – Survey Launch and Data Collection

1. PROJECT IMPLEMENTATION – The Consultant, after receiving approval from the various task leads, will choose a date for launch of the survey and the methods by which responses will be obtained. The Consultant will provide the resources, people and tools, needed to conduct the survey throughout the data collection process. Upon the chosen date for launch, the Consultant will conduct the survey using the agreed upon methods and forms, providing weekly updates on the status, progress and any other issues that may arise throughout the data collection process itself.
2. ANTICIPATED PROJECT SCHEDULE – It is expected that this task will take 4-6 months to complete.
3. TASK/ACTIVITY LEAD – Ottawa County Director of Planning and Performance Improvement, Data Collection Steering Committee and consultant(s) designated by the Director.
4. OUTPUTS – Survey data collected and preliminary analysis, suggestions on what or how to improve the process in real time, if needed, address issues that arise during the process.

Task 3 – Analysis and Reporting

1. PROJECT IMPLEMENTATION - Upon completion of the data collection, the Consultant will analyze the data and put into a detailed report. The data will be put into Tableau, Excel, Other database software and/or GIS. Consultant will make presentation to Data Collection Steering Committee and others deemed necessary by the Director.
2. ANTICIPATED PROJECT SCHEDULE – Will be completed within 30-45 days after completion of actual data collection.
3. TASK/ACTIVITY LEAD – Ottawa County Director of Planning and Performance Improvement, Data Collection Steering Committee and consultant(s) designated by the Director.
4. OUTPUTS – Detailed report providing final analysis (hard copy and electronic), input data into Tableau and/or GIS, presentation to Director, Data Collection Steering Committee and others as deemed necessary by Director.

Proposal Selection and Award Process:

A Data Collection Steering Committee will be established by the County to review the proposals and to make a recommendation for contract award. A proposer may not contact any member of the Committee except at the RFP Administrator's direction.

Proposals will be evaluated based on the following criteria (of equal weight and in no particular order):

- HISTORY AND BACKGROUND
- EXPERIENCE AND QUALIFICATIONS
- RESPONSIVENESS TO PROPOSAL OBJECTIVES
- FEES PROPOSED
- REFERENCES

As a part of the proposal evaluation process, finalists may be invited to attend an in-person or virtual interview. The County reserves the right to interview any number of qualifying firm(s) and/or consultant(s) as part of the evaluation and selection process.

Contract Term, Period, Procedures and Use:

It is the County's intention to award a professional services contract for a single term lasting through completion of the entire project as outlined in the RFP. The awarded contractor will be required to complete elements of each of the tasks, as outlined within Scope of Services. The proposal, or any part thereof, submitted by the awarded vendor may be attached to and become a part of the contract.

The County, by written notice, may terminate this contract, in whole or in part, for any reason giving thirty (30) days' notice. If this contract is terminated, the County is liable only for payment under the payment provisions of this contract for services rendered before the effective date of termination.

All proposers are notified that the County reserves the right to delete or modify any task from the Scope of Services at any time during the course of the RFP process and reserves the right to modify the Scope of Services during the course of the contract. Such modification may include adding or deleting any tasks this project will encompass and /or any modifications deemed necessary. This contract is for the County use. Pricing reflects a commitment of the term indicated.

Terms and Conditions:

OWNERSHIP OF DATA

All information provided by the County and any reports, notes, and other data collected and utilized by the vendor, its assigned employees, and/or subcontractors, pursuant to this agreement, shall become the property of the County as prepared, whether delivered to the County or not. Unless otherwise provided herein, all such data shall be delivered to the County or its designee upon completion of the agreement or at such other times as the County or its designee may request.

INCURRED EXPENSES/CONFIDENTIALITY

The County is not responsible for any cost or expense incurred by the proposers preparing and submitting a proposal or cost associated with meetings and evaluations of proposals prior to execution of an agreement. All proposals, (including attachments, supporting documentation, supplementary materials, addenda, and other) shall become the property of the County and will not be returned to the proposer.

RESERVATION OF RIGHTS

Ottawa County reserves the right to award a contract without an interview, as determined in the best interest of Ottawa County. Ottawa County reserves the right to select and recommend for award the proposed services which best meets its required needs, quality levels and budget constraints. Ottawa County reserves the right to reject any and all proposals.

SUBCONTRACTORS

Since the contract is made pursuant to the proposal submitted by the awarded vendor and in reliance upon the vendor's qualification and responsibility, the vendor shall not sublet or assign the contract, nor shall any subcontractor commence performance of any part of the work included in the contract without the previous written consent by the County.

INDEPENDENT CONTRACTOR

The awarded vendor will perform all work and services described herein as an independent contractor and not as an officer, agent, servant or employee of Ottawa County. No person performing any of the work or services described hereunder will be considered an officer, agent, servant or employee of the County nor will any such person be entitled to any benefits available or granted to employees of the County.

Action Request



Committee: Board of Commissioners

Meeting Date: 04/27/2021

Requesting Department: Administration

Submitted By: Al Vanderberg

Agenda Item: Waiver and Reduction of Food Establishment License Fees

Suggested Motion:

To approve the motion to waive the food license fee for 33 establishments that paid for a food license and have not operated during license year May 1, 2020 - April 30, 2021 in the amount of \$13,611 and to reduce the license fee for all food establishments renewing a license in 2021 by 30% for a total amount of \$141,611.

Summary of Request:

This motion would provide license fee relief for food establishments in two different ways.

1. Waiver of food license fees for 33 Ottawa County food establishments each of which paid to renew their food license on April 30, 2020 and did not operate between May 1, 2020 - April 30, 2021. These establishments would have food license fees waived for the upcoming 2021 year at an estimated total savings to them of \$13,611. These establishments would still be required to purchase state licenses at a cost of \$30 or less.

2. Reduction of food license fees by 30% for all other food establishments in Ottawa County. Approximately 30% of Health Department Food Safety Program staff time was spent on COVID-19 support activities for food establishments. The County was subsidized for the expenses. The proposal is essentially to pass this on to our food establishments in the amount of \$141,611.

I believe that a portion of the \$57 million in ARA funding will be targeted to small business relief, so restaurants will be eligible to apply for funding from this as well.

Financial Information:

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

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

Action is Related to Strategic Plan:

Goal: Goal 2: To Contribute to the Long-Term Economic, Social and Environmental Health of the County.

Objective: Goal 2, Objective 1: Consider initiatives that contribute to the economic health and sustainability of the County and its' residents.

Administration: Recommended Not Recommended Without Recommendation
County Administrator: *Al Vanderberg*

Committee/Governing/Advisory Board Approval Date: 04/20/2021

Finance and Administration Committee

FY2021 COVID19 Food License Fee Proposal

1. **Waive food license fee for food establishments that paid for a food license on April 30, 2020 and have not operated during license year (May 1, 2020 – April 30, 2021).**
 - o State portion of the food license fee would still be due as this is a state fee that OCDPH collects on the state’s behalf (less than \$30 on average)

2. **Reduction of food license fee of approximately 30% for all other food establishments renewing a food license in 2021**
 - o Refund on Ottawa County portion of food license fees (not State of Michigan license fee)
 - o Excludes temporary food licenses
 - o Excludes new facility licenses
 - o Reduction of depends on license type, and is outlined below:

License Type	2021 Ottawa License Fee	2021 Proposed License Refund
Fixed Food License	\$700	\$210
Fixed Food License-Risk 1	\$500	\$150
Satellite Extension License	\$340	\$102
Seasonal Food License	\$500	\$150
School Fixed Food License	\$400	\$120
Seasonal School Concession	\$300	\$90
501C3 Fixed License	\$500	\$150
Non-Profit Fixed License	\$500	\$150
501C3 Satelite Extension License	\$340	\$102
501C3 Seasonal Fixed Food License	\$400	\$120
Mobile License	\$500	\$150
Mobile Commissary License	\$500	\$150
STFU License	\$111	\$33

Background Information

Food Service License fees are based on the total cost of the Food Safety Program. Services include providing education, outreach, and food safety inspections at Ottawa County establishments. Food Licenses are issued by the State of Michigan and are required to operate a food service establishment.

- Licenses renew annually and are valid from May 1 – April 30.
- There are approximately 820 licensed food establishments in Ottawa County (excluding temporary licenses).
- FY2021 license revenue is projected to be \$427,240 (before the approval of the above proposal).

Due to the COVID19 pandemic, the services provided to Ottawa County licensed establishments looked a bit different. Due to closures caused by state orders, fewer onsite inspections were conducted. However, additional time was spent providing guidance to owners for safe operation within state orders, conducting contact investigation for positive workers, and responding to complaints of non-compliance.

- Approximately 30% of the Food Safety Program staff time was spent on COVID19 support activities for Ottawa establishments. These activities were subsidized by COVID19 grant funds.
- Due to the significant impact of COVID19 on Ottawa County establishments, OCDPH proposes that a 30% reduction of food license fees is approved for the May 1, 2021 – April 30, 2022 license year.*

**Note: This reduction will be processed as a refund to establishments when license renewal is received as renewal applications have already been sent to facilities (sent February 2021).*

Estimated Cost for Proposed Fee Changes

- Licensed food establishments that paid to renew their food license on April 30, 2020 and did not operate May 1, 2020 – April 30, 2021. These facilities would have food license fees waived for 2021 license year but would still owe the state licensing fee (\$30 or less).

License Type	Number of Establishments Affected	Ottawa License Fee	Estimated Cost
Food Truck	1	\$111	\$111
School Concession	13	\$300	\$3,900
Non-Profit Seasonal Fixed Food	5	\$400	\$2,000
Non-Profit Fixed Food	5	\$500	\$2,500
Seasonal Fixed Food	6	\$500	\$3,000
Fixed Food	3	\$700	\$2,100
TOTAL # Establishments Affected	33	TOTAL Cost Estimate	\$13,611

- Approximately \$138,500 of the Food Safety Program costs were paid for with COVID19 grants. The proposed 2021 Proposed License Refund results in an estimated reduction in FY2021 revenue of \$128,000 to the Food Safety Program.

Total Estimated FY21 Revenue Reduction for the Food License Fee Proposal	Total COVID19 Grant Funds Applied to Food Safety Activities in FY20
\$141,611	\$138,500

2021 Ottawa County Equalization Report



Ottawa County
Where You Belong.



Ottawa County

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Ottawa County[®]

Equalization

Michael R. Galligan
Director

Brian L. Busscher
Deputy Director

April 13, 2021

*Board of Commissioners
Ottawa County, Michigan*

Commissioners:

At this meeting, the Ottawa County Board of Commissioners are required to set County Equalized Values for each class of property in each unit in Ottawa County. Michigan Compiled Laws states “209.5 (1) Subject to subsection (3), at the regular meeting of the boards of commissioners of the several counties held on the Tuesday following the second Monday in April each year, the boards of commissioners shall equalize the assessment rolls in the manner provided by law.” Subsection 3 provided a one-time extension to meet to determine county equalized values until May 15, 2020.

A local unit’s Assessed Value can be adopted as County Equalized Value in all classes of property where the ratio of Assessed Value to this year’s recommended True Cash Value for that class computes to between 49.00% and 50.00%. County Equalized Values are subject to review and change by the Michigan State Tax Commission through the process of State Equalization in May.

Your Ottawa County Equalization Department has prepared the included forms as required by statute to report our findings to the Board of Commissioners in culmination of our equalization activities for the year. An Equalization Study was conducted in every real property class plus the aggregate personal class in each of the 23 primary assessment units of Ottawa County.

We are not recommending the County Board of Commissioners add value to any class of property in any unit this year.

I would like to thank the local unit assessors and the Equalization staff for their commitment, dedication, and cooperation.

Respectfully submitted,

Michael R. Galligan, M.M.A.O., Director

**This Report Authorized by
Ottawa County Board of Commissioners**

Roger A. Bergman	Chair	District 10
Matthew Fenske	Vice Chair	District 11
Francisco C. Garcia		District 1
Joseph S. Baumann		District 2
Doug R. Zylstra		District 3
Allen Dannenberg		District 4
Randall J. Meppelink		District 5
Kyle J. Terpstra		District 6
James H. Holtvluwer		District 7
Greg J. DeJong		District 8
Philip D. Kuyers		District 9

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Certification of Recommended County Equalized Valuations by Equalization Director

This form is issued under the authority of MCL 211.148. Filing is mandatory.

TO: State Tax Commission

FROM: Equalization Director of Ottawa County

RE: State Assessor Certification of Preparer of the required Recommended County Equalized
Valuations for Ottawa County for year 2021

The Recommended County Equalized Valuations for the above referenced county and year were prepared under my direct supervision and control in my role as Equalization Director.

I am certified as an assessor at the level required for the county by Michigan Compiled Laws 211.10d and the rules of the State Tax Commission.

The State Tax Commission requires a Level M.M.A.O (IV) State Assessor Certification for this county.

I am certified as a Level M.M.A.O (IV) State Certified Assessing Officer by the State Tax Commission.

The following are my total Recommended County Equalized Valuations for each separately

equalized class of property in Ottawa County:

Agricultural	<u>748,239,300</u>	Timber-Cutover	<u>0</u>
Commercial	<u>1,960,205,000</u>	Developmental	<u>137,600</u>
Industrial	<u>961,034,100</u>	Total Real Property	<u>16,392,966,561</u>
Residential	<u>12,723,350,561</u>	Personal Property	<u>825,367,948</u>
		Total Real and Personal Property	<u>17,218,334,509</u>

Please mail this form to the address below within fifteen days of submission of the Recommended County Equalized Valuations to the County Board of Commissioners.

Michigan Department of Treasury
Assessment and Certification Division
Local Assessment Review
P.O. Box 30790
Lansing, Michigan 48909

Signature of Equalization Director 	Date April 5, 2021
---	-----------------------

Personal and Real Property - TOTALS

Ottawa County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Allendale	16,878.00	835,854,300	835,854,300	30,270,600	30,270,600	866,124,900	866,124,900
Blendon	22,148.00	451,482,000	451,482,000	14,227,200	14,227,200	465,709,200	465,709,200
Chester	21,814.00	146,953,500	146,953,500	9,721,300	9,721,300	156,674,800	156,674,800
Crockery	18,989.00	252,659,100	252,659,100	9,024,600	9,024,600	261,683,700	261,683,700
Georgetown	16,993.00	2,448,913,978	2,448,913,978	57,497,100	57,497,100	2,506,411,078	2,506,411,078
Grand Haven	14,935.00	1,159,155,283	1,159,155,283	24,591,155	24,591,155	1,183,746,438	1,183,746,438
Holland	13,341.00	1,917,480,500	1,917,480,500	77,541,200	77,541,200	1,995,021,700	1,995,021,700
Jamestown	20,631.00	593,025,700	593,025,700	30,707,600	30,707,600	623,733,300	623,733,300
Olive	21,032.00	282,351,500	282,351,500	15,727,300	15,727,300	298,078,800	298,078,800
Park	9,375.00	1,587,784,100	1,587,784,100	12,653,900	12,653,900	1,600,438,000	1,600,438,000
Polkton	23,317.00	201,122,400	201,122,400	6,250,800	6,250,800	207,373,200	207,373,200
Port Sheldon	11,610.00	536,988,000	536,988,000	121,444,400	121,444,400	658,432,400	658,432,400
Robinson	23,024.00	374,511,100	374,511,100	11,384,700	11,384,700	385,895,800	385,895,800
Spring Lake	8,065.00	1,096,251,900	1,096,251,900	20,293,200	20,293,200	1,116,545,100	1,116,545,100
Tallmadge	18,767.00	506,554,500	506,554,500	28,002,700	28,002,700	534,557,200	534,557,200
Wright	21,499.00	209,246,700	209,246,700	10,327,700	10,327,700	219,574,400	219,574,400
Zeeland	18,942.00	634,875,500	634,875,500	28,512,500	28,512,500	663,388,000	663,388,000
Ferrysburg	1,371.00	279,048,500	279,048,500	2,440,993	2,440,993	281,489,493	281,489,493
Grand Haven	1,881.00	879,805,200	879,805,200	23,654,800	23,654,800	903,460,000	903,460,000
Holland	3,200.00	1,115,087,000	1,115,087,000	41,181,200	41,181,200	1,156,268,200	1,156,268,200
Hudsonville	1,699.00	326,876,600	326,876,600	14,391,800	14,391,800	341,268,400	341,268,400
Zeeland	1,456.00	387,876,800	387,876,800	225,528,100	225,528,100	613,404,900	613,404,900
Coopersville	2,530.00	169,062,400	169,062,400	9,993,100	9,993,100	179,055,500	179,055,500

Township or City	Number of Acres Assessed	Total Real Property Valuations		Personal Property Valuations		Total Real Plus Personal Property	
	(Col. 1) Acres Hundredths	(Col. 2) Assessed Valuations	(Col. 3) Equalized Valuations	(Col. 4) Assessed Valuations	(Col. 5) Equalized Valuations	(Col. 6) Assessed Valuations	(Col. 7) Equalized Valuations
Totals for County	313,497.00	16,392,966,561	16,392,966,561	825,367,948	825,367,948	17,218,334,509	17,218,334,509

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OTTAWA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

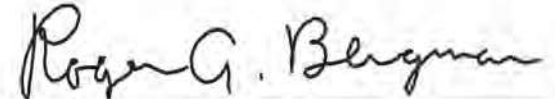
Dated April 13, 2021



Equalization Director
Michael R. Galligan



Clerk of the Board of Commissioners
Justin F. Roebuck



Chairperson of Board of Commissioners
Roger A. Bergman

Equalized Valuations - REAL

Ottawa County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Allendale	40,108,500	212,620,300	29,548,400	553,577,100	0	0	835,854,300
Blendon	69,989,900	5,349,400	4,712,000	371,430,700	0	0	451,482,000
Chester	74,656,200	1,913,500	2,152,600	68,231,200	0	0	146,953,500
Crockery	28,894,000	13,275,200	7,998,000	202,491,900	0	0	252,659,100
Georgetown	10,477,500	203,267,800	40,754,300	2,194,414,378	0	0	2,448,913,978
Grand Haven	19,325,600	92,307,600	36,673,000	1,010,849,083	0	0	1,159,155,283
Holland	21,539,600	453,761,800	294,024,300	1,148,154,800	0	0	1,917,480,500
Jamestown	91,845,200	40,928,100	27,539,800	432,712,600	0	0	593,025,700
Olive	70,479,500	18,019,700	27,817,500	166,034,800	0	0	282,351,500
Park	11,858,000	39,000,700	0	1,536,925,400	0	0	1,587,784,100
Polkton	78,577,500	5,652,500	5,243,600	111,648,800	0	0	201,122,400
Port Sheldon	12,911,800	11,975,000	30,677,400	481,423,800	0	0	536,988,000
Robinson	39,952,500	4,879,400	5,058,700	324,620,500	0	0	374,511,100
Spring Lake	1,674,100	75,307,700	64,904,200	954,365,900	0	0	1,096,251,900
Tallmadge	32,486,400	35,501,400	22,571,700	415,995,000	0	0	506,554,500
Wright	64,458,000	14,187,200	8,577,900	122,023,600	0	0	209,246,700
Zeeland	70,265,900	91,080,800	32,851,600	440,677,200	0	0	634,875,500
Ferrysburg	0	14,636,800	14,814,300	249,597,400	0	0	279,048,500
Grand Haven	0	185,198,500	71,868,400	622,738,300	0	0	879,805,200
Holland	1,297,300	273,179,800	48,524,700	791,947,600	0	137,600	1,115,087,000
Hudsonville	1,838,100	76,053,900	21,845,100	227,139,500	0	0	326,876,600
Zeeland	920,700	52,323,000	139,030,800	195,602,300	0	0	387,876,800
Coopersville	4,683,000	39,784,900	23,845,800	100,748,700	0	0	169,062,400

Real Property Equalized by County Board of Commissioners							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	748,239,300	1,960,205,000	961,034,100	12,723,350,561	0	137,600	16,392,966,561

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OTTAWA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

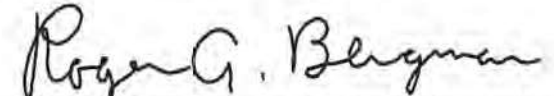
Dated April 13, _____, 2021



Equalization Director
Michael R. Galligan



Clerk of the Board of Commissioners
Justin F. Roebuck



Chairperson of Board of Commissioners
Roger A. Bergman

Assessed Valuations - REAL

Ottawa County

Statement of acreage and valuation in the year 2021 made in accordance with Sections 209.1 - 209.8 of the Michigan Compiled Laws.

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Allendale	40,108,500	212,620,300	29,548,400	553,577,100	0	0	835,854,300
Blendon	69,989,900	5,349,400	4,712,000	371,430,700	0	0	451,482,000
Chester	74,656,200	1,913,500	2,152,600	68,231,200	0	0	146,953,500
Crockery	28,894,000	13,275,200	7,998,000	202,491,900	0	0	252,659,100
Georgetown	10,477,500	203,267,800	40,754,300	2,194,414,378	0	0	2,448,913,978
Grand Haven	19,325,600	92,307,600	36,673,000	1,010,849,083	0	0	1,159,155,283
Holland	21,539,600	453,761,800	294,024,300	1,148,154,800	0	0	1,917,480,500
Jamestown	91,845,200	40,928,100	27,539,800	432,712,600	0	0	593,025,700
Olive	70,479,500	18,019,700	27,817,500	166,034,800	0	0	282,351,500
Park	11,858,000	39,000,700	0	1,536,925,400	0	0	1,587,784,100
Polkton	78,577,500	5,652,500	5,243,600	111,648,800	0	0	201,122,400
Port Sheldon	12,911,800	11,975,000	30,677,400	481,423,800	0	0	536,988,000
Robinson	39,952,500	4,879,400	5,058,700	324,620,500	0	0	374,511,100
Spring Lake	1,674,100	75,307,700	64,904,200	954,365,900	0	0	1,096,251,900
Tallmadge	32,486,400	35,501,400	22,571,700	415,995,000	0	0	506,554,500
Wright	64,458,000	14,187,200	8,577,900	122,023,600	0	0	209,246,700
Zeeland	70,265,900	91,080,800	32,851,600	440,677,200	0	0	634,875,500
Ferrysburg	0	14,636,800	14,814,300	249,597,400	0	0	279,048,500
Grand Haven	0	185,198,500	71,868,400	622,738,300	0	0	879,805,200
Holland	1,297,300	273,179,800	48,524,700	791,947,600	0	137,600	1,115,087,000
Hudsonville	1,838,100	76,053,900	21,845,100	227,139,500	0	0	326,876,600
Zeeland	920,700	52,323,000	139,030,800	195,602,300	0	0	387,876,800
Coopersville	4,683,000	39,784,900	23,845,800	100,748,700	0	0	169,062,400

Real Property Assessed Valuations Approved by Boards of Review							
Township or City	(Col. 1) Agricultural	(Col. 2) Commercial	(Col. 3) Industrial	(Col. 4) Residential	(Col. 5) Timber-Cutover	(Col. 6) Developmental	(Col. 7) Total Real Property
Total for County	748,239,300	1,960,205,000	961,034,100	12,723,350,561	0	137,600	16,392,966,561

OFFICE OF THE COUNTY BOARD OF COMMISSIONERS OF OTTAWA COUNTY

WE HEREBY CERTIFY that the foregoing is a true statement of the number of acres of land, the value of the real property and of the personal property, the aggregate valuation of the real property and personal property, the equalized and assessed valuations of real property classifications in each township and city in said county as equalized by the Board of Commissioners in April of the reporting year, at a meeting of said board held in pursuant to the provisions of sections 209.1 – 209.8, MCL. I further certify that said statement does not embrace any property taxed under P.A. 77 of 1951; P.A. 68 of 1963; P.A. 198 of 1974; P.A. 225 of 1978; P.A. 385 of 1984; P.A. 224 of 1985; P.A. 147 of 1992 or Section 5 of Article IX of the Constitution of the State.

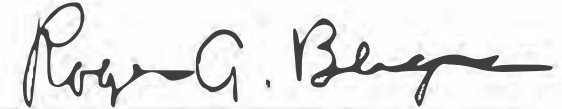
Dated April 13, 2021



Equalization Director
Michael R. Galligan



Clerk of the Board of Commissioners
Justin F. Roebuck



Chairperson of Board of Commissioners
Roger A. Bergman

2021 OTTAWA COUNTY EQUALIZATION SUMMARY (PAGE 1)

Unit	Agricultural Real Property				Commercial Real Property				Industrial Real Property			
	Assessed	Equalized	Equalization Factor	Taxable	Assessed	Equalized	Equalization Factor	Taxable	Assessed	Equalized	Equalization Factor	Taxable
TOWNSHIPS												
Allendale Ch	40,108,500	40,108,500	1.00000	21,170,052	212,620,300	212,620,300	1.00000	170,403,677	29,548,400	29,548,400	1.00000	24,247,184
Blendon	69,989,900	69,989,900	1.00000	35,075,705	5,349,400	5,349,400	1.00000	4,646,866	4,712,000	4,712,000	1.00000	2,214,463
Chester	74,656,200	74,656,200	1.00000	36,973,287	1,913,500	1,913,500	1.00000	1,572,239	2,152,600	2,152,600	1.00000	1,034,960
Crockery	28,894,000	28,894,000	1.00000	13,705,803	13,275,200	13,275,200	1.00000	9,943,721	7,998,000	7,998,000	1.00000	5,007,409
Georgetown Ch	10,477,500	10,477,500	1.00000	7,985,868	203,267,800	203,267,800	1.00000	163,584,821	40,754,300	40,754,300	1.00000	33,442,189
Grand Haven Ch	19,325,600	19,325,600	1.00000	11,089,804	92,307,600	92,307,600	1.00000	79,272,759	36,673,000	36,673,000	1.00000	21,010,617
Holland Ch	21,539,600	21,539,600	1.00000	11,279,465	453,761,800	453,761,800	1.00000	326,655,319	294,024,300	294,024,300	1.00000	183,228,534
Jamestown Ch	91,845,200	91,845,200	1.00000	34,342,525	40,928,100	40,928,100	1.00000	37,384,867	27,539,800	27,539,800	1.00000	19,883,060
Olive	70,479,500	70,479,500	1.00000	35,136,999	18,019,700	18,019,700	1.00000	15,297,407	27,817,500	27,817,500	1.00000	17,859,442
Park	11,858,000	11,858,000	1.00000	7,038,288	39,000,700	39,000,700	1.00000	30,513,684	0	0	NA	0
Polkton Ch	78,577,500	78,577,500	1.00000	38,434,118	5,652,500	5,652,500	1.00000	4,619,262	5,243,600	5,243,600	1.00000	4,882,686
Port Sheldon	12,911,800	12,911,800	1.00000	7,472,679	11,975,000	11,975,000	1.00000	9,494,527	30,677,400	30,677,400	1.00000	24,953,862
Robinson	39,952,500	39,952,500	1.00000	20,848,695	4,879,400	4,879,400	1.00000	3,959,233	5,058,700	5,058,700	1.00000	2,724,895
Spring Lake	1,674,100	1,674,100	1.00000	1,024,864	75,307,700	75,307,700	1.00000	59,471,827	64,904,200	64,904,200	1.00000	37,931,435
Tallmadge Ch	32,486,400	32,486,400	1.00000	14,085,729	35,501,400	35,501,400	1.00000	27,669,582	22,571,700	22,571,700	1.00000	17,362,854
Wright	64,458,000	64,458,000	1.00000	29,963,487	14,187,200	14,187,200	1.00000	11,432,549	8,577,900	8,577,900	1.00000	5,935,958
Zeeland Ch	70,265,900	70,265,900	1.00000	28,844,302	91,080,800	91,080,800	1.00000	66,375,521	32,851,600	32,851,600	1.00000	21,369,372
CITIES												
Coopersville	4,683,000	4,683,000	1.00000	1,975,354	39,784,900	39,784,900	1.00000	32,799,771	23,845,800	23,845,800	1.00000	15,166,390
Ferrysburg	0	0	NA	0	14,636,800	14,636,800	1.00000	12,887,029	14,814,300	14,814,300	1.00000	10,650,643
Grand Haven	0	0	NA	0	185,198,500	185,198,500	1.00000	155,132,073	71,868,400	71,868,400	1.00000	47,553,229
Holland	1,297,300	1,297,300	1.00000	974,108	273,179,800	273,179,800	1.00000	233,163,857	48,524,700	48,524,700	1.00000	32,433,370
Hudsonville	1,838,100	1,838,100	1.00000	1,399,024	76,053,900	76,053,900	1.00000	65,063,974	21,845,100	21,845,100	1.00000	16,504,164
Zeeland	920,700	920,700	1.00000	198,719	52,323,000	52,323,000	1.00000	37,935,846	139,030,800	139,030,800	1.00000	98,851,674
COUNTY TOTALS	748,239,300	748,239,300		359,018,875	1,960,205,000	1,960,205,000		1,559,280,411	961,034,100	961,034,100		644,248,390

2021 OTTAWA COUNTY EQUALIZATION SUMMARY (PAGE 2)

Unit	Residential Real Property				Timber-Cutover Real Property				Developmental Real Property			
	Assessed	Equalized	Equalization Factor	Taxable	Assessed	Equalized	Equalization Factor	Taxable	Assessed	Equalized	Equalization Factor	Taxable
TOWNSHIPS												
Allendale Ch	553,577,100	553,577,100	1.00000	421,074,577	0	0	NA	0	0	0	NA	0
Blendon	371,430,700	371,430,700	1.00000	274,566,109	0	0	NA	0	0	0	NA	0
Chester	68,231,200	68,231,200	1.00000	50,260,521	0	0	NA	0	0	0	NA	0
Crockery	202,491,900	202,491,900	1.00000	157,765,336	0	0	NA	0	0	0	NA	0
Georgetown Ch	2,194,414,378	2,194,414,378	1.00000	1,736,820,338	0	0	NA	0	0	0	NA	0
Grand Haven Ch	1,010,849,083	1,010,849,083	1.00000	771,472,579	0	0	NA	0	0	0	NA	0
Holland Ch	1,148,154,800	1,148,154,800	1.00000	864,804,481	0	0	NA	0	0	0	NA	0
Jamestown Ch	432,712,600	432,712,600	1.00000	337,332,774	0	0	NA	0	0	0	NA	0
Olive	166,034,800	166,034,800	1.00000	121,115,593	0	0	NA	0	0	0	NA	0
Park	1,536,925,400	1,536,925,400	1.00000	1,165,762,741	0	0	NA	0	0	0	NA	0
Polkton Ch	111,648,800	111,648,800	1.00000	81,041,409	0	0	NA	0	0	0	NA	0
Port Sheldon	481,423,800	481,423,800	1.00000	367,144,360	0	0	NA	0	0	0	NA	0
Robinson	324,620,500	324,620,500	1.00000	243,117,241	0	0	NA	0	0	0	NA	0
Spring Lake	954,365,900	954,365,900	1.00000	767,294,594	0	0	NA	0	0	0	NA	0
Tallmadge Ch	415,995,000	415,995,000	1.00000	305,000,480	0	0	NA	0	0	0	NA	0
Wright	122,023,600	122,023,600	1.00000	87,737,363	0	0	NA	0	0	0	NA	0
Zeeland Ch	440,677,200	440,677,200	1.00000	345,464,420	0	0	NA	0	0	0	NA	0
CITIES												
Coopersville	100,748,700	100,748,700	1.00000	72,831,122	0	0	NA	0	0	0	NA	0
Ferrysburg	249,597,400	249,597,400	1.00000	180,690,769	0	0	NA	0	0	0	NA	0
Grand Haven	622,738,300	622,738,300	1.00000	429,281,971	0	0	NA	0	0	0	NA	0
Holland	791,947,600	791,947,600	1.00000	557,502,551	0	0	NA	0	137,600	137,600	1.00000	94,399
Hudsonville	227,139,500	227,139,500	1.00000	166,418,473	0	0	NA	0	0	0	NA	0
Zeeland	195,602,300	195,602,300	1.00000	136,702,774	0	0	NA	0	0	0	NA	0
COUNTY TOTALS	12,723,350,561	12,723,350,561		9,641,202,576	0	0		0	137,600	137,600		94,399

2021 OTTAWA COUNTY EQUALIZATION SUMMARY (PAGE 3)

Unit	Total Real			Personal Property				Total Real and Personal			Percent of County Total	
	Assessed	Equalized	Taxable	Assessed	Equalized	Equalization Factor	Taxable	Assessed	Equalized	Taxable	Equalized	Taxable
TOWNSHIPS												
Allendale Ch	835,854,300	835,854,300	636,895,490	30,270,600	30,270,600	1.00000	30,270,600	866,124,900	866,124,900	667,166,090	5.03%	5.12%
Blendon	451,482,000	451,482,000	316,503,143	14,227,200	14,227,200	1.00000	14,227,200	465,709,200	465,709,200	330,730,343	2.71%	2.54%
Chester	146,953,500	146,953,500	89,841,007	9,721,300	9,721,300	1.00000	9,721,300	156,674,800	156,674,800	99,562,307	0.91%	0.76%
Crockery	252,659,100	252,659,100	186,422,269	9,024,600	9,024,600	1.00000	8,957,823	261,683,700	261,683,700	195,380,092	1.52%	1.50%
Georgetown Ch	2,448,913,978	2,448,913,978	1,941,833,216	57,497,100	57,497,100	1.00000	57,497,100	2,506,411,078	2,506,411,078	1,999,330,316	14.56%	15.35%
Grand Haven Ch	1,159,155,283	1,159,155,283	882,845,759	24,591,155	24,591,155	1.00000	24,591,155	1,183,746,438	1,183,746,438	907,436,914	6.88%	6.96%
Holland Ch	1,917,480,500	1,917,480,500	1,385,967,799	77,541,200	77,541,200	1.00000	77,497,698	1,995,021,700	1,995,021,700	1,463,465,497	11.59%	11.23%
Jamestown Ch	593,025,700	593,025,700	428,943,226	30,707,600	30,707,600	1.00000	30,707,600	623,733,300	623,733,300	459,650,826	3.62%	3.53%
Olive	282,351,500	282,351,500	189,409,441	15,727,300	15,727,300	1.00000	15,609,415	298,078,800	298,078,800	205,018,856	1.73%	1.57%
Park	1,587,784,100	1,587,784,100	1,203,314,713	12,653,900	12,653,900	1.00000	12,653,900	1,600,438,000	1,600,438,000	1,215,968,613	9.30%	9.33%
Polkton Ch	201,122,400	201,122,400	128,977,475	6,250,800	6,250,800	1.00000	6,250,800	207,373,200	207,373,200	135,228,275	1.20%	1.04%
Port Sheldon	536,988,000	536,988,000	409,065,428	121,444,400	121,444,400	1.00000	121,443,666	658,432,400	658,432,400	530,509,094	3.82%	4.07%
Robinson	374,511,100	374,511,100	270,650,064	11,384,700	11,384,700	1.00000	11,384,700	385,895,800	385,895,800	282,034,764	2.24%	2.16%
Spring Lake	1,096,251,900	1,096,251,900	865,722,720	20,293,200	20,293,200	1.00000	20,274,100	1,116,545,100	1,116,545,100	885,996,820	6.49%	6.80%
Tallmadge Ch	506,554,500	506,554,500	364,118,645	28,002,700	28,002,700	1.00000	28,002,700	534,557,200	534,557,200	392,121,345	3.10%	3.01%
Wright	209,246,700	209,246,700	135,069,357	10,327,700	10,327,700	1.00000	10,327,700	219,574,400	219,574,400	145,397,057	1.28%	1.12%
Zeeland Ch	634,875,500	634,875,500	462,053,615	28,512,500	28,512,500	1.00000	28,512,500	663,388,000	663,388,000	490,566,115	3.85%	3.77%
CITIES												
Coopersville	169,062,400	169,062,400	122,772,637	9,993,100	9,993,100	1.00000	9,993,100	179,055,500	179,055,500	132,765,737	1.04%	1.02%
Ferrysburg	279,048,500	279,048,500	204,228,441	2,440,993	2,440,993	1.00000	2,440,993	281,489,493	281,489,493	206,669,434	1.63%	1.59%
Grand Haven	879,805,200	879,805,200	631,967,273	23,654,800	23,654,800	1.00000	23,654,800	903,460,000	903,460,000	655,622,073	5.25%	5.03%
Holland	1,115,087,000	1,115,087,000	824,168,285	41,181,200	41,181,200	1.00000	41,192,300	1,156,268,200	1,156,268,200	865,360,585	6.72%	6.64%
Hudsonville	326,876,600	326,876,600	249,385,635	14,391,800	14,391,800	1.00000	14,391,800	341,268,400	341,268,400	263,777,435	1.98%	2.03%
Zeeland	387,876,800	387,876,800	273,689,013	225,528,100	225,528,100	1.00000	225,379,700	613,404,900	613,404,900	499,068,713	3.56%	3.83%
COUNTY TOTALS	16,392,966,561	16,392,966,561	12,203,844,651	825,367,948	825,367,948		824,982,650	17,218,334,509	17,218,334,509	13,028,827,301	100.00%	100.00%

Assessing Officers of Ottawa County:

Allendale Township	Tyler Wolfe
Blendon Township	Michael Galligan
Chester Township	Joe Clark
Crockery Township	Michael Galligan
Georgetown Township	Jill Skelley
Grand Haven Township	Roger Schmidt
Holland Township	Howard Feyen
Jamestown Township	Tyler Tacoma
Olive Township	Tyler Tacoma
Park Township	Al Nykamp
Polkton Township	Wayne Pickler
Port Sheldon Township	Tyler Tacoma
Robinson Township	Joe Clark
Spring Lake Township	Heather Singleton
Tallmadge Township	Tyler Tacoma
Wright Township	Steve Hansen
Zeeland Township	Steve Hansen
Coopersville City	Wayne Pickler
Ferrysburg City	Dennis Burns
Grand Haven City	Michael Galligan
Holland City	James J. Bush
Hudsonville City	Michael Galligan
Zeeland City	Timothy Maday

Equalization Staff Members are:

Michael R. Galligan MMAO, Director
Brian L. Busscher MMAO, Deputy Director
Joshua Morgan MAAO, Assessing Division Manager
Lori Brassard MAAO, Administrative Assistant

Equalization Studies -Appraisals, Audits & Sales Studies

Tina Pickler MAAO, Appraiser III, Senior Appraiser
John Brassard MAAO, Appraiser III
Rodger Murphy MAAO, Appraiser III
Susan Young, Senior Abstracting/Indexing Clerk
Cheryl Deal, ½ time Abstracting/Indexing Clerk

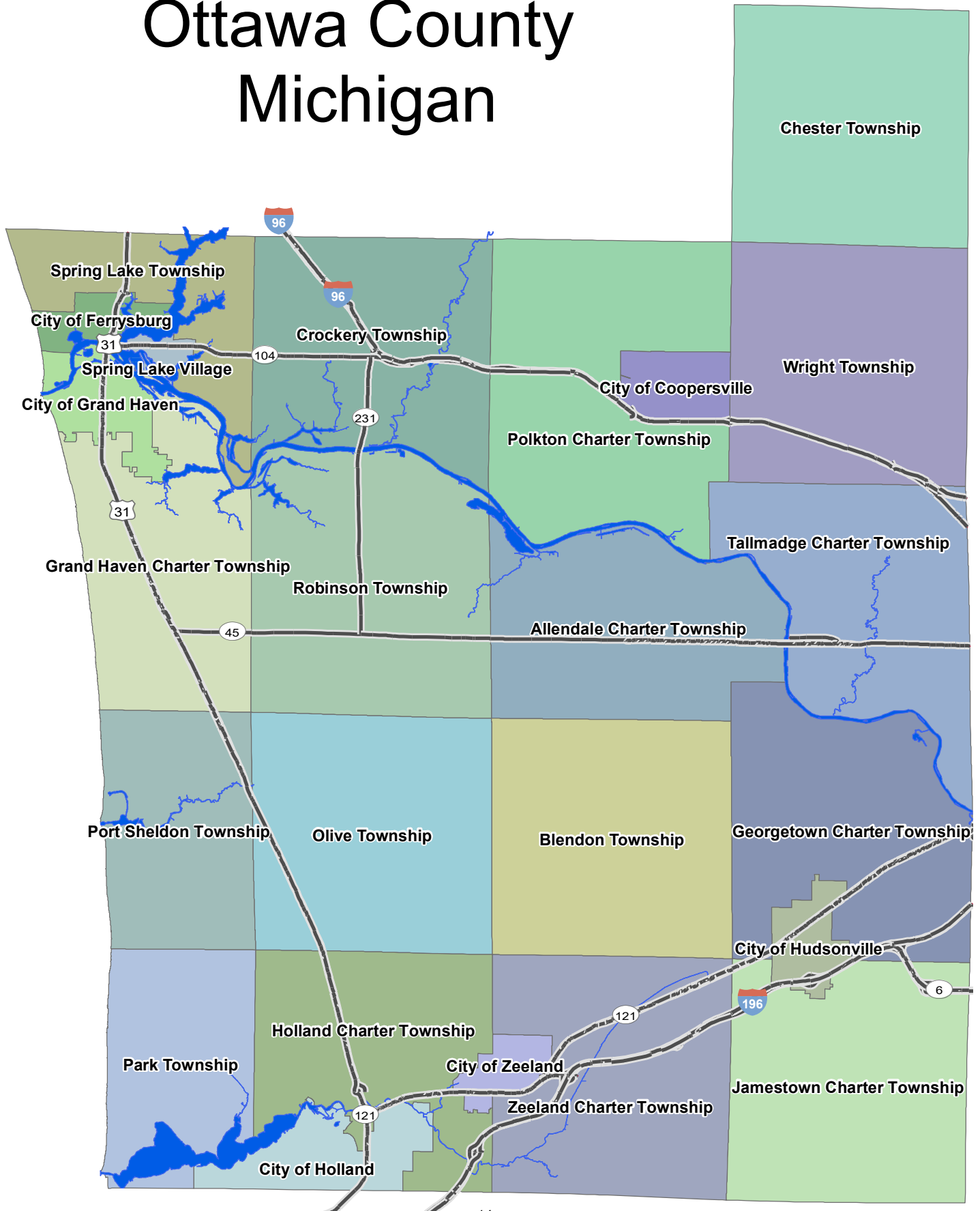
Local Unit Assessment Administration

Thad Pepper MCAO, Assistant Assessing Division Manager
Anthony Rewers MCAT, Appraiser I
Carla Hill, Appraiser I
Sarah Goldman, Abstracting/Indexing Clerk

Maintenance of Property Descriptions & Property Tax Maps

Christopher Van Horn MCAT, Property Description and Mapping Technician
Ian Hanes MCAT, Property Description and Mapping Technician
Jennifer Milanowski MCAT, ¾ time Abstracting/Indexing Clerk
Julie Friedgen, ½ time Abstracting/Indexing Clerk

Ottawa County Michigan

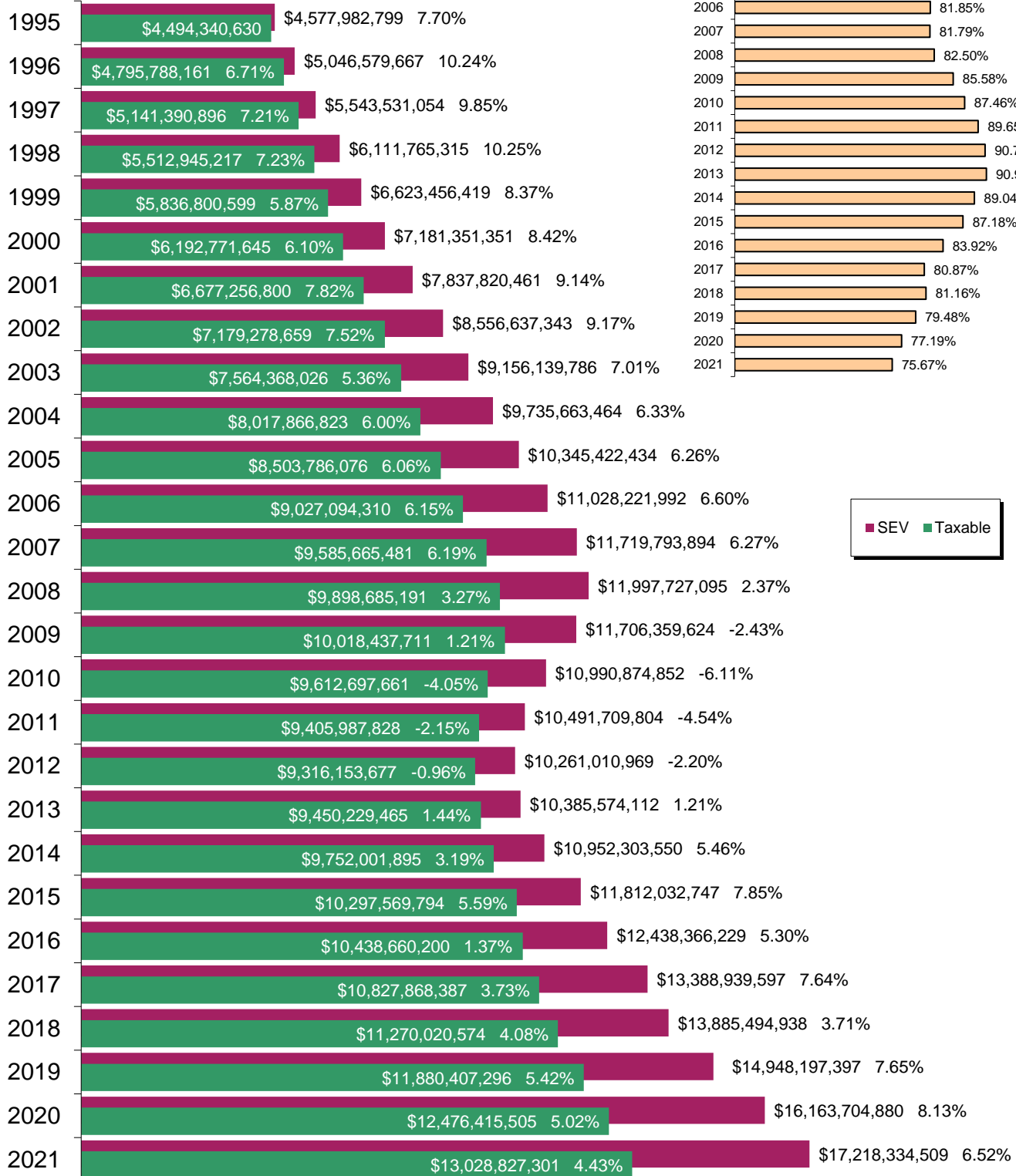


Ottawa County

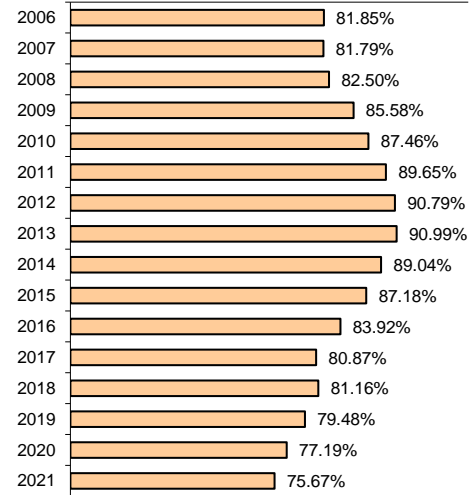
County Equalized and Taxable Values By Year

Dollars as Equalized (County)

Percentages are percent change
from the previous year



Taxable Value as a Percent of Assessed Value from 2006 to present



■ SEV ■ Taxable

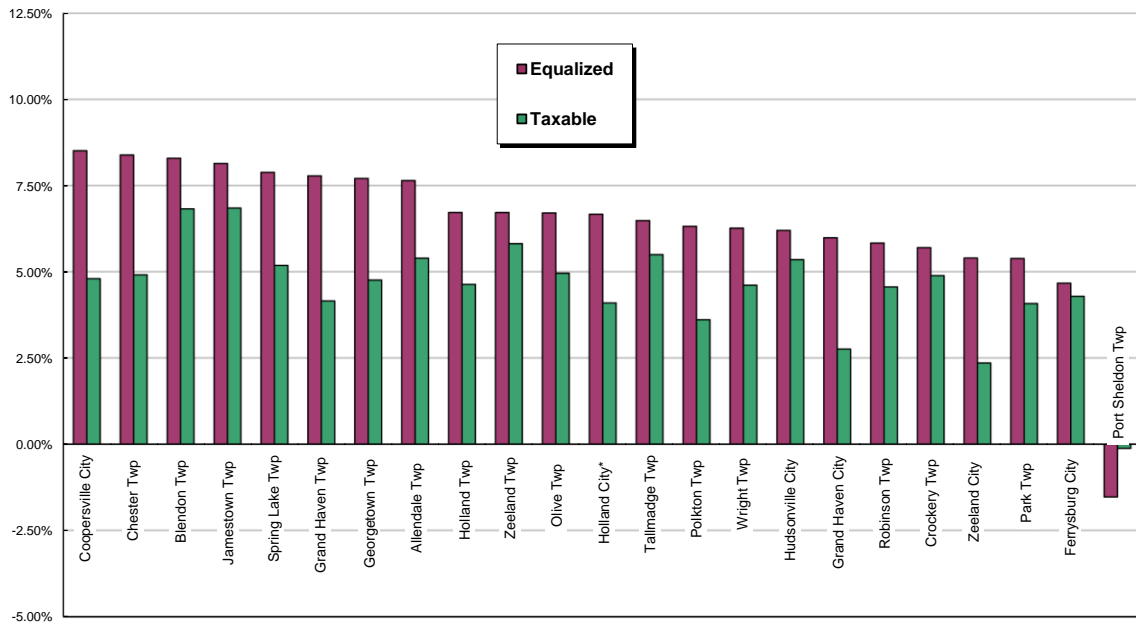
OTTAWA COUNTY PERCENT CHANGE 2020 TO 2021

Includes New, Loss and Adjustment
By Local Unit

Township / City	2020 Equalized Value	2021 Equalized Value	C.E.V. % Change	2020 Taxable Value	2021 Taxable Value	Taxable % Change
Allendale Twp	804,622,900	866,124,900	7.64%	633,033,185	667,166,090	5.39%
Blendon Twp	430,048,900	465,709,200	8.29%	309,603,693	330,730,343	6.82%
Chester Twp	144,553,100	156,674,800	8.39%	94,902,618	99,562,307	4.91%
Crockery Twp	247,574,100	261,683,700	5.70%	186,276,280	195,380,092	4.89%
Georgetown Twp	2,327,082,500	2,506,411,078	7.71%	1,908,537,219	1,999,330,316	4.76%
Grand Haven Twp	1,098,290,274	1,183,746,438	7.78%	871,267,467	907,436,914	4.15%
Holland Twp	1,869,413,600	1,995,021,700	6.72%	1,398,665,151	1,463,465,497	4.63%
Jamestown Twp	576,784,600	623,733,300	8.14%	430,192,575	459,650,826	6.85%
Olive Twp	279,348,000	298,078,800	6.71%	195,338,706	205,018,856	4.96%
Park Twp	1,518,675,400	1,600,438,000	5.38%	1,168,348,772	1,215,968,613	4.08%
Polkton Twp	195,052,200	207,373,200	6.32%	130,517,877	135,228,275	3.61%
Port Sheldon Twp	668,663,900	658,432,400	-1.53%	531,155,305	530,509,094	-0.12%
Robinson Twp	364,631,300	385,895,800	5.83%	269,738,757	282,034,764	4.56%
Spring Lake Twp	1,034,958,100	1,116,545,100	7.88%	842,336,882	885,996,820	5.18%
Tallmadge Twp	502,015,656	534,557,200	6.48%	371,697,206	392,121,345	5.49%
Wright Twp	206,630,100	219,574,400	6.26%	138,992,236	145,397,057	4.61%
Zeeland Twp	621,628,800	663,388,000	6.72%	463,610,074	490,566,115	5.81%
Coopersville City	165,013,800	179,055,500	8.51%	126,686,877	132,765,737	4.80%
Ferrysburg City	268,937,300	281,489,493	4.67%	198,172,319	206,669,434	4.29%
Grand Haven City	852,441,400	903,460,000	5.98%	638,034,440	655,622,073	2.76%
Holland City*	1,083,996,800	1,156,268,200	6.67%	831,327,268	865,360,585	4.09%
Hudsonville City	321,351,800	341,268,400	6.20%	250,382,049	263,777,435	5.35%
Zeeland City	581,990,350	613,404,900	5.40%	487,598,549	499,068,713	2.35%
Total County	16,163,704,880	17,218,334,509	6.52%	12,476,415,505	13,028,827,301	4.43%

*Holland City - Ottawa County Portion Only

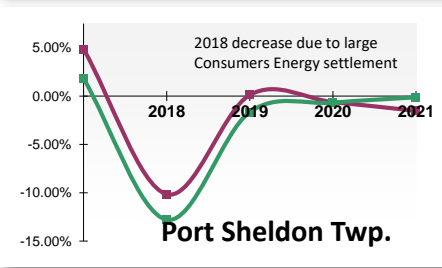
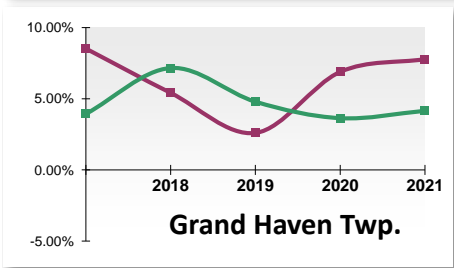
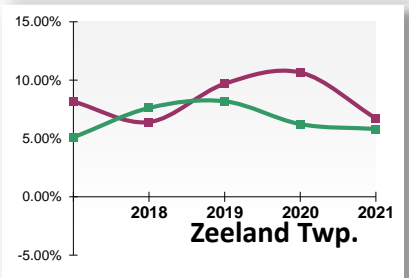
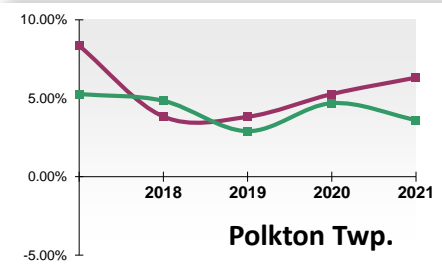
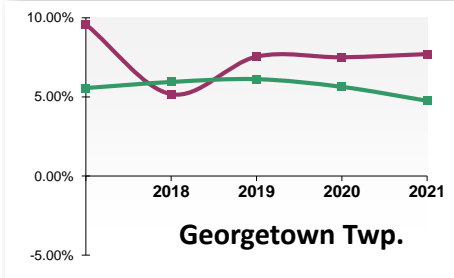
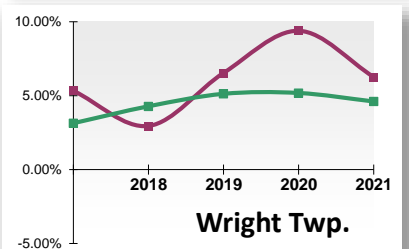
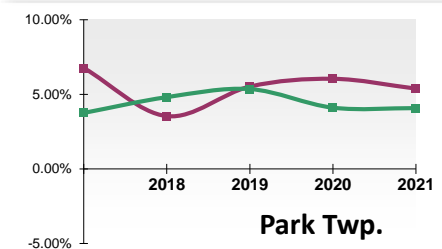
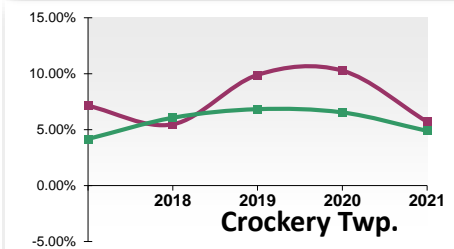
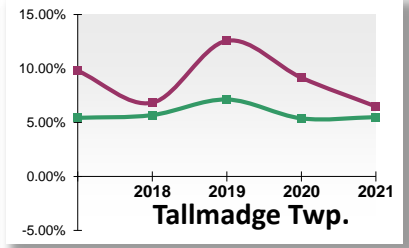
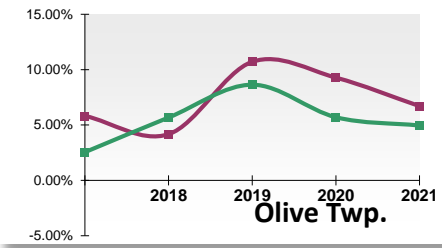
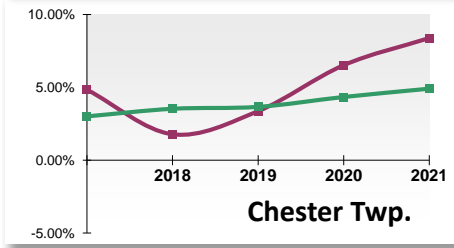
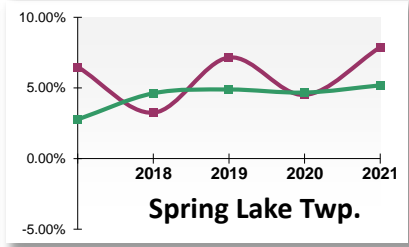
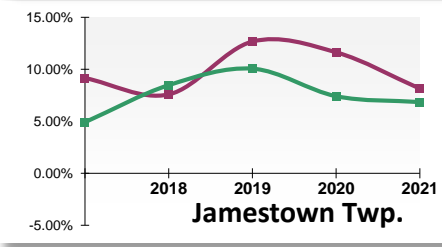
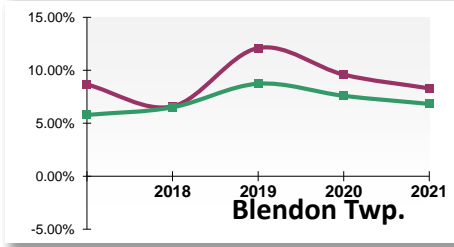
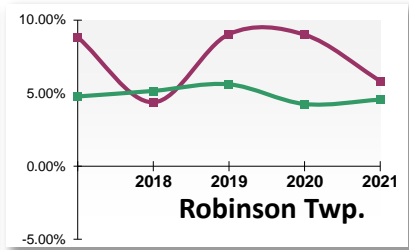
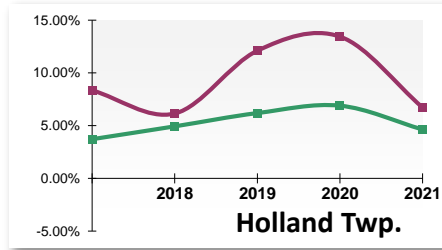
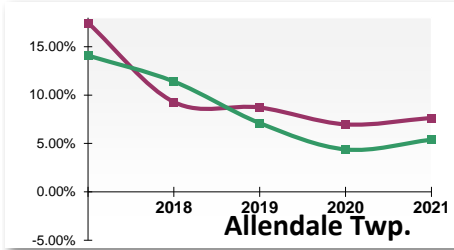
Arranged by Local Unit Equalized Value Change



OTTAWA COUNTY

PERCENT CHANGE IN VALUE FROM YEAR TO YEAR BY LOCAL UNIT

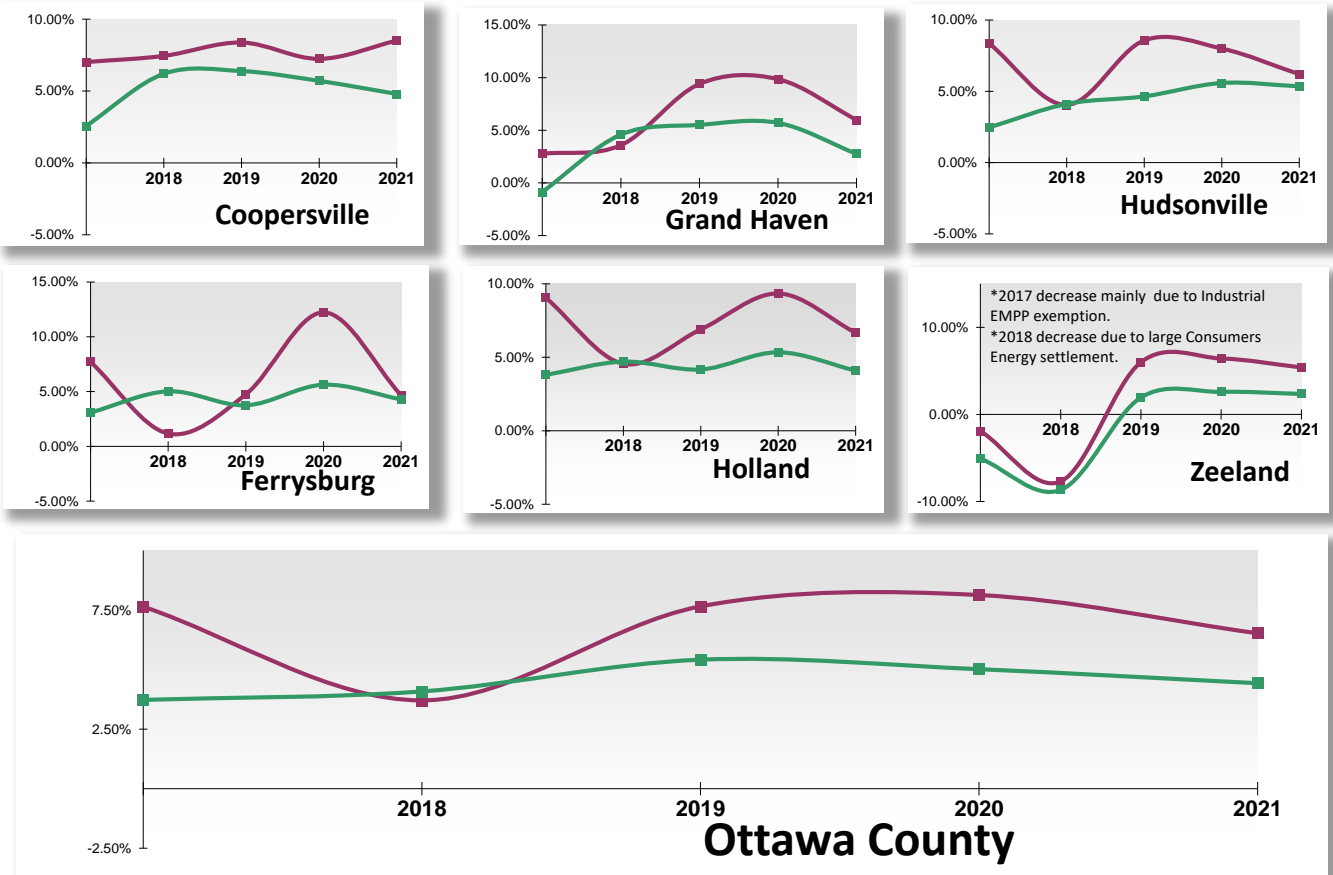
Includes New, Loss and Adjustment



■ Equalized Value Change
■ Taxable Value Change

These graphs show the amount of increase or decrease from the previous year. A value of zero would indicate the value remained the same as the previous year.

OTTAWA COUNTY
PERCENT CHANGE IN VALUE FROM YEAR TO YEAR BY LOCAL UNIT
 Includes New, Loss and Adjustment



Unit	County Equalized Value					Taxable Value				
	2016-17	2017-18	2018-19	2019-20	2020-21	2016-17	2017-18	2018-19	2019-20	2020-21
Allendale Twp	17.47%	9.29%	8.72%	6.98%	7.64%	14.09%	11.40%	7.11%	4.39%	5.39%
Blendon Twp	8.66%	6.59%	12.10%	9.59%	8.29%	5.78%	6.50%	8.73%	7.59%	6.82%
Chester Twp	4.84%	1.78%	3.37%	6.52%	8.39%	3.01%	3.53%	3.66%	4.34%	4.91%
Crockery Twp	7.13%	5.47%	9.89%	10.27%	5.70%	4.17%	6.06%	6.83%	6.54%	4.89%
Georgetown Twp	9.58%	5.17%	7.55%	7.50%	7.71%	5.56%	5.94%	6.12%	5.64%	4.76%
Grand Haven Twp	8.52%	5.41%	2.60%	6.89%	7.78%	3.93%	7.16%	4.79%	3.64%	4.15%
Holland Twp	8.34%	6.15%	12.10%	13.44%	6.72%	3.72%	4.93%	6.19%	6.89%	4.63%
Jamestown Twp	9.16%	7.58%	12.67%	11.63%	8.14%	4.92%	8.47%	10.06%	7.41%	6.85%
Olive Twp	5.82%	4.17%	10.71%	9.28%	6.71%	2.55%	5.67%	8.64%	5.70%	4.96%
Park Twp	6.77%	3.54%	5.52%	6.04%	5.38%	3.75%	4.81%	5.35%	4.10%	4.08%
Polkton Twp	8.35%	3.84%	3.82%	5.27%	6.32%	5.27%	4.84%	2.90%	4.69%	3.61%
Port Sheldon Twp	4.86%	-10.15%	0.12%	-0.62%	-1.53%	1.82%	-12.79%	-1.65%	-0.69%	-0.12%
Robinson Twp	8.83%	4.38%	9.04%	9.00%	5.83%	4.78%	5.15%	5.61%	4.26%	4.56%
Spring Lake Twp	6.49%	3.25%	7.16%	4.50%	7.88%	2.77%	4.62%	4.89%	4.67%	5.18%
Tallmadge Twp	9.78%	6.83%	12.57%	9.15%	6.48%	5.43%	5.68%	7.13%	5.38%	5.49%
Wright Twp	5.33%	2.95%	6.54%	9.39%	6.26%	3.14%	4.28%	5.13%	5.18%	4.61%
Zeeland Twp	8.16%	6.41%	9.69%	10.66%	6.72%	5.09%	7.61%	8.19%	6.23%	5.81%
Coopersville City	7.02%	7.44%	8.38%	7.24%	8.51%	2.58%	6.20%	6.39%	5.71%	4.80%
Ferrysburg City	7.71%	1.17%	4.75%	12.23%	4.67%	3.08%	5.02%	3.75%	5.63%	4.29%
Grand Haven City	2.77%	3.58%	9.40%	9.85%	5.98%	-0.86%	4.59%	5.51%	5.70%	2.76%
Holland City	9.05%	4.56%	6.90%	9.34%	6.67%	3.80%	4.70%	4.17%	5.34%	4.09%
Hudsonville City	8.35%	4.05%	8.57%	8.00%	6.20%	2.46%	4.11%	4.64%	5.58%	5.35%
Zeeland City	-1.90%	-7.70%	5.99%	6.42%	5.40%	-5.07%	-8.67%	1.94%	2.59%	2.35%
Ottawa County	7.64%	3.71%	7.65%	8.13%	6.52%	3.73%	4.08%	5.42%	5.02%	4.43%

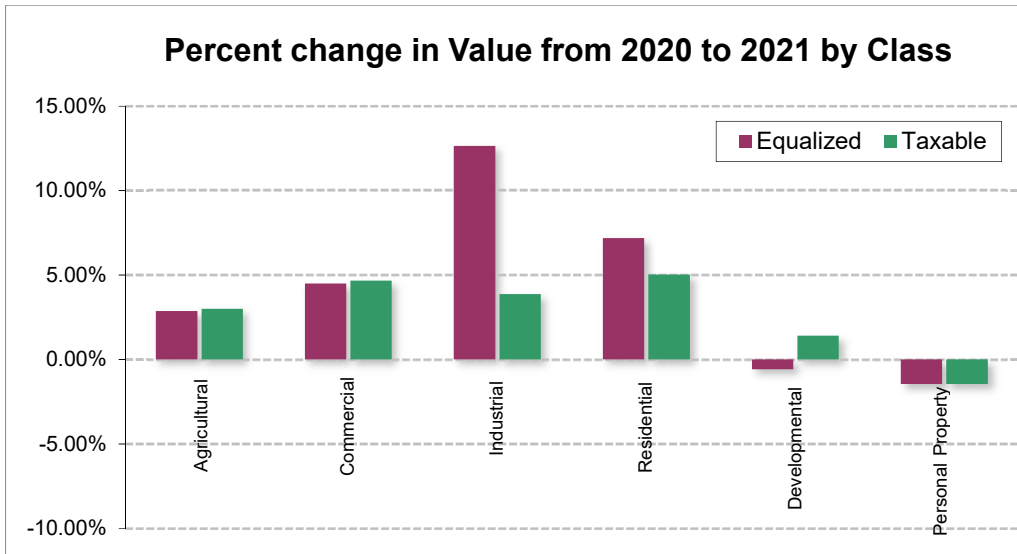
OTTAWA COUNTY

PERCENT CHANGE 2020 TO 2021

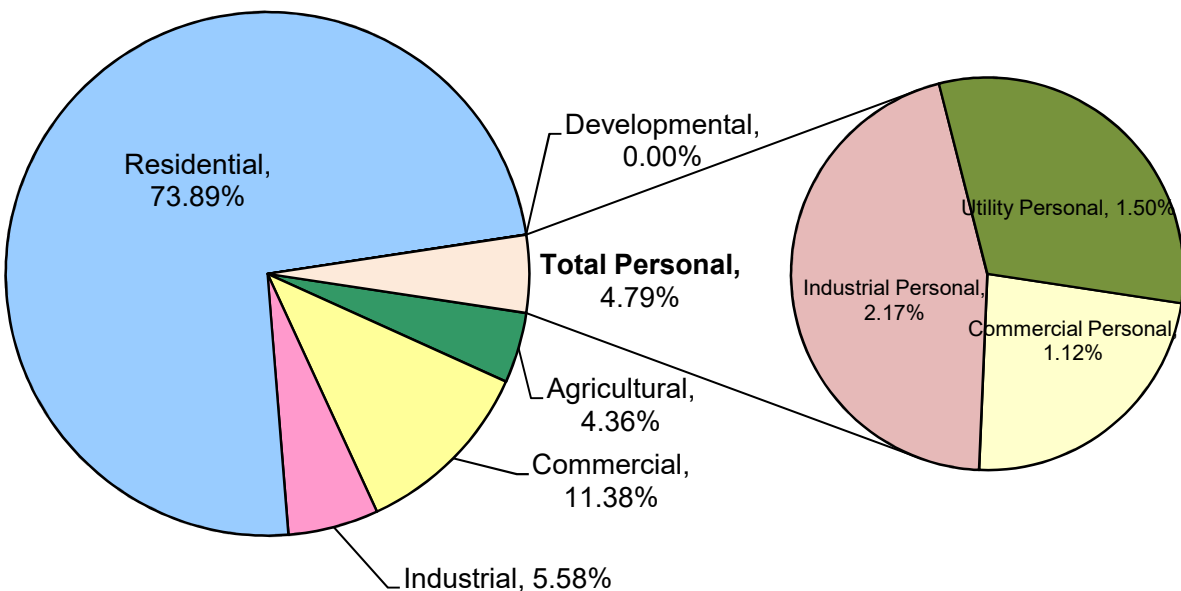
Includes New, Loss and Adjustment

Total County by Class of Property

Class	2020 County Equalized Value	2021 County Equalized Value	C. E. V. % Change	2020 Taxable Value	2021 Taxable Value	Taxable % Change
Agricultural	727,378,200	748,239,300	2.87%	348,568,604	359,018,875	3.00%
Commercial	1,875,808,900	1,960,205,000	4.50%	1,489,673,377	1,559,280,411	4.67%
Industrial	853,253,256	961,034,100	12.63%	620,262,150	644,248,390	3.87%
Residential	11,869,624,624	12,723,350,561	7.19%	9,180,634,562	9,641,202,576	5.02%
Timber-Cutover	0	0	N.A.	0	0	N.A.
Developmental	138,400	137,600	-0.58%	93,096	94,399	1.40%
TOTAL REAL	15,326,203,380	16,392,966,561	6.96%	11,639,231,789	12,203,844,651	4.85%
TOTAL PERSONAL	837,501,500	825,367,948	-1.45%	837,183,716	824,982,650	-1.46%
GRAND TOTAL	16,163,704,880	17,218,334,509	6.52%	12,476,415,505	13,028,827,301	4.43%



Equalized Value by Class



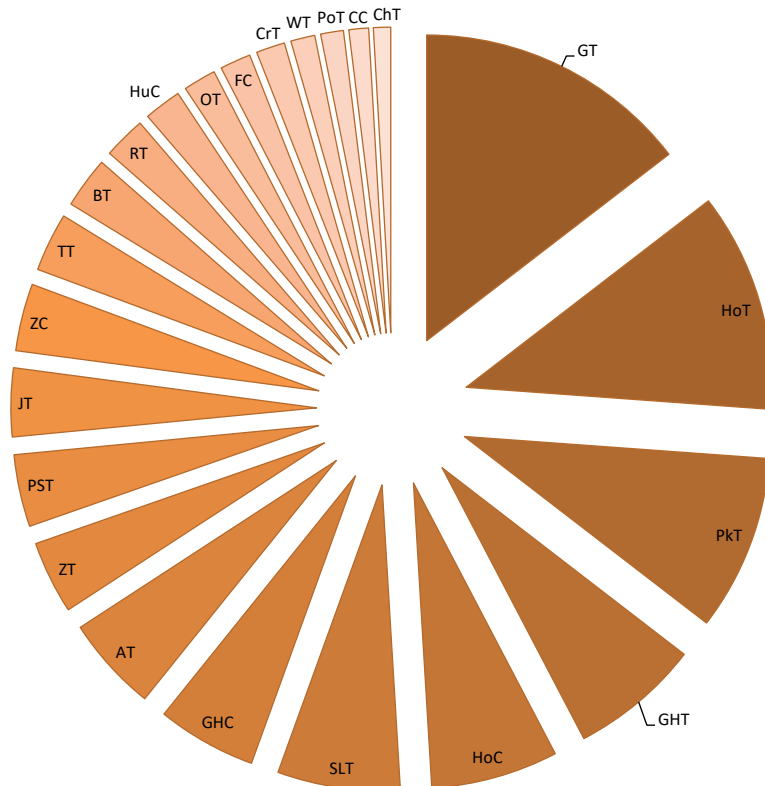
OTTAWA COUNTY PERCENT OF COUNTY SHARE

(COUNTY EQUALIZED VALUE - 2021)

TOWNSHIP/CITY NAME	CODE	RANK BY VALUE	PERCENT
ALLENDALE TWP.	AT	8	5.03%
BLENDON TWP.	BT	14	2.71%
CHESTER TWP.	ChT	23	0.91%
CROCKERY TWP.	CrT	19	1.52%
GEORGETOWN TWP.	GT	1	14.56%
GRAND HAVEN TWP.	GHT	4	6.88%
HOLLAND TWP.	HoT	2	11.59%
JAMESTOWN TWP.	JT	11	3.62%
OLIVE TWP.	OT	17	1.73%
PARK TWP.	PkT	3	9.30%
POLKTON TWP.	PoT	21	1.20%
PORT SHELTON TWP.	PST	10	3.82%
ROBINSON TWP.	RT	15	2.24%
SPRING LAKE TWP.	SLT	6	6.49%
TALLMADGE TWP.	TT	13	3.10%
WRIGHT TWP.	WT	20	1.28%
ZEELAND TWP.	ZT	9	3.85%
COOPERSVILLE CITY	CC	22	1.04%
FERRYSBURG CITY	FC	18	1.63%
GRAND HAVEN CITY	GHC	7	5.25%
HOLLAND CITY*	HoC	5	6.72%
HUDSONVILLE CITY	HuC	16	1.98%
ZEELAND CITY	ZC	12	3.56%
			100.00%

* Ottawa County portion only. Holland City is also partially in Allegan County.

% of COUNTY EQUALIZED VALUE



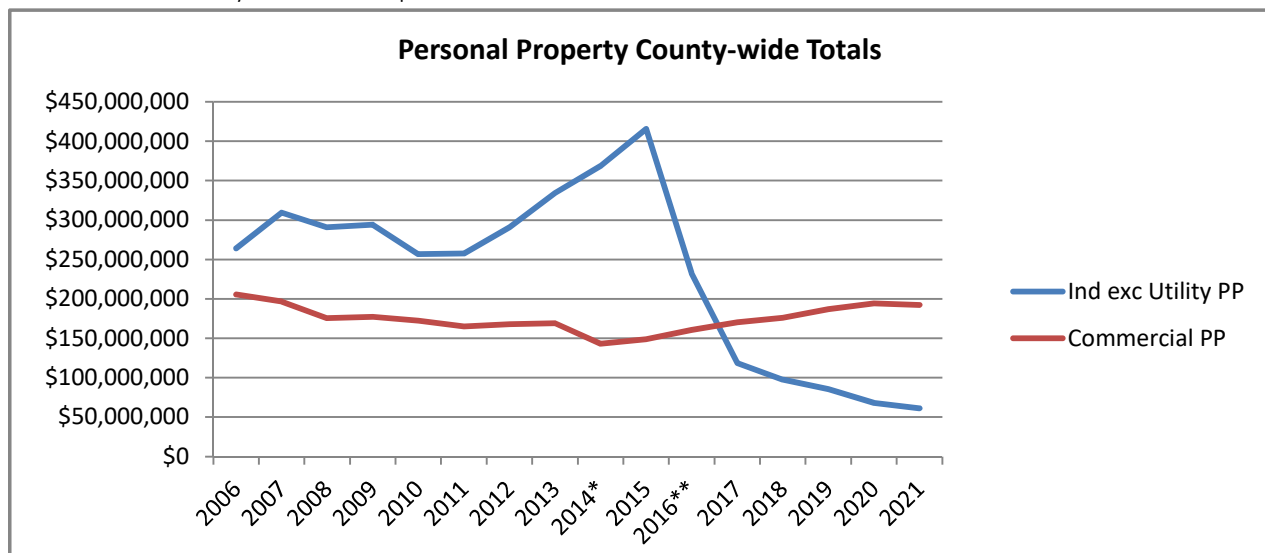
Ottawa County

Personal Property Exemption's Effect on Personal Property Taxable Values

Year	Ind exc Utility PP	% Change	Commercial PP	% Change
2006	\$263,973,858	-7.81%	\$205,512,002	3.35%
2007	\$309,711,499	17.33%	\$196,865,484	-4.21%
2008	\$290,706,316	-6.14%	\$175,559,197	-10.82%
2009	\$293,955,247	1.12%	\$177,367,235	1.03%
2010	\$256,908,078	-12.60%	\$172,516,156	-2.74%
2011	\$257,632,706	0.28%	\$164,923,288	-4.40%
2012	\$291,011,441	12.96%	\$167,690,858	1.68%
2013	\$334,344,297	14.89%	\$169,297,806	0.96%
2014*	\$368,712,800	10.28%	\$143,105,800	-15.47%
2015	\$415,540,100	12.70%	\$149,010,800	4.13%
2016**	\$232,409,100	-44.07%	\$160,480,600	7.70%
2017	\$118,642,200	-48.95%	\$170,314,700	6.13%
2018	\$97,762,600	-17.60%	\$175,816,800	3.23%
2019	\$85,379,944	-12.67%	\$187,038,600	6.38%
2020	\$67,887,900	-20.49%	\$194,461,700	3.97%
2021	\$61,325,393	-9.67%	\$192,063,855	-1.23%

* First year of Small Business Tax Exemption

**First year of EMPP Exemption



The effects of the Small Business Tax Exemption can be seen in the Commercial PP totals between 2013 and 2014 but is not visible in the Industrial PP totals as most Industrial PP accounts are too large to qualify for the

The effects of the Eligible Manufacturing Personal Property (EMPP) Exemption can be seen in the Industrial PP totals between 2015 and 2021. Those who qualify and apply for this exemption will instead pay an Essential Services Assessment (ESA) through the State of Michigan.

Bulletin No. 15 of 2020
October 20, 2020
Property Tax and Equalization Calendar for 2021

TO: Equalization Directors and Assessors
FROM: The State Tax Commission
SUBJECT: Property Tax and Equalization Calendar for 2021

STATE TAX COMMISSION
2021 PROPERTY TAX, COLLECTIONS AND EQUALIZATION CALENDAR

By the 1st day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on or before the 15 th day of the immediately preceding month. MCL 211.43(10)
By the 15th day of each month	County Treasurer must account for and deliver to the State the State Education Tax collections on hand on the last day of the preceding month. MCL 211.43(10)
December 1, 2020	Results of equalization studies should be reported to assessors of each township and city.
December 31, 2020	<p>Tax Day for 2021 property taxes. MCL 211.2(2)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. MCL 211.7cc(5)</p> <p>Form 5277 <i>Affidavit to Rescind Exemption of Eligible Manufacturing Personal Property Defined in MCL 211.9(m) and 211.9(n)</i> shall be filed with the assessor of the township or city in which the personal property is located, no later than December 31 of the year in which the exempted property is no longer eligible for the Eligible Manufacturing Personal Property exemption.</p>

<p>January 4, 2021 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Saturday January 3 is a Sunday</p>	<p>Deadline for counties to file 2020 equalization studies for 2021 starting bases with the State Tax Commission for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>
<p>January 8, 2021 January 10 is a Sunday January 9 is a Saturday</p>	<p>Except as otherwise provided in section 9m, 9n, or 9o, Assessors and/or Supervisors are required to annually send a personal property statement to any taxpayer they believe has personal property in their possession in their local unit. Form 632 (L-4175) <i>Personal Property Statements</i> must be sent or delivered no later than January 10 each year. MCL 211.19(2)(c)</p>
<p>January 25, 2021</p>	<p>Local units with an SEV of \$15,000,000 or Less: 2020 taxes collected by January 10 must be distributed within 10 business days of January 10. MCL 211.43(5)</p> <p>All other local units: Must distribute 2020 taxes collected within 10 business days after the 1st and 15th of each month except in March. MCL 211.43(3)(a)</p>
<p>February 1, 2021</p>	<p>Deadline to submit STC Form 2699 (L-4143) <i>Statement of “Qualified Personal Property”</i> by a “<i>Qualified Business</i>” with the assessor (not later than February 1). MCL 211.8a(2)</p> <p>Notice by certified mail to all properties that are delinquent on their 2019 property taxes (not later than February 1). MCL 211.78f(1)</p> <p>Property Services Division staff reports to the State Tax Commission on the progress and quality of equalization studies for each county on preliminary Form L-4030.</p>
<p>February 12, 2021 February 15 is a State Holiday February 14 is a Sunday February 13 is a Saturday</p>	<p>Deadline for county equalization director to publish in a newspaper, the tentative equalization ratios and estimated SEV multipliers for 2021, and to provide a copy to each assessor and board of review in the county. All notices of meetings of the boards of review must give the tentative ratios and estimated multipliers pertaining to their jurisdiction (on or before the third Monday in February). MCL 211.34a(1)</p> <p>STC reports assessed valuations for DNR lands to assessors. MCL 324.2153(2)</p>
<p>February 16, 2021 February 15 is a State Holiday</p> <p>February 16, 2021</p>	<p>Last day to pay property taxes without the imposition of a late penalty charge equal to 3% of the tax in addition to the property tax administration fee, if any. MCL 211.44(3)</p> <p>The governing body may waive the penalty for the homestead property of a senior citizen, paraplegic, quadriplegic, hemiplegic, eligible service person, eligible veteran, eligible widow or widower, totally and permanently disabled or blind persons, if that person has filed a claim for a homestead property tax credit with the State Treasurer <u>before</u> February 15. Also applies to a person whose property is subject to a farmland/development rights agreement if they present a copy of the development rights agreement or verification that the property is subject to the development rights agreement <u>before</u> February 15. If statements are not mailed by</p>

Cont.	<p>December 31, the local unit may <u>not</u> impose the 3% late penalty charge.</p> <p>A local unit of government that collects a summer property tax shall defer the collection until this date for property which qualifies. MCL 211.51(3)</p>
February 20, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue for county extra-voted millage, township millage, and other millages levied 100% in December. MCL 123.1357(8)(b)</p>
<p>February 22, 2021 February 20 is a Saturday February 21 is a Sunday</p>	<p>Form 632 <i>2021 Personal Property Statement</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark acceptable). MCL 211.19(2)</p> <p>Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> must be completed and delivered to the assessor of the local unit not later than February 20 (postmark is acceptable) for each personal property parcel for which the Eligible Manufacturing Personal Property exemption is being claimed.</p> <p>Deadline to file the statement to claim the exemption for Eligible Personal Property - Form 5076 <i>Small Business Property Tax Exemption Claim Under MCL 211.9o</i> for any taxpayer that did not file for or was not granted the exemption in 2019. See the Guide to Small Business Taxpayer Exemption for more information. MCL 211.9o(2)</p> <p>Deadline for taxpayer to file Form 3711 <i>Report of Heavy Earth Moving Equipment Claimed as Exempt Inventory</i> if a claim of exemption is being made for heavy earth moving equipment. STC Bulletin 4 of 2001; MCL 211.19(2)</p>
<p>February 26, 2021 February 28 is a Sunday</p>	<p>The STC shall publish the inflation rate multiplier before March 1. MCL 211.34d(15)</p> <p>Deadline for municipalities to report inaccurate 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for 2020 Personal Property Tax Reimbursement Calculations</i> to the county equalization director (by February 28). MCL 123.1358(5)(e)</p>
<p>March 1, 2021</p> <p>March 1, 2021</p>	<p>The 2021 assessment roll shall be completed and certified by the assessor (on or before the first Monday in March). MCL 211.24</p> <p>Last day for local treasurers to collect 2020 property taxes. MCL 211.78a</p> <p>Properties with delinquent 2019 taxes, forfeit to the County Treasurer. MCL 211.78g(1). County Treasurer adds \$175 fee per MCL 211.78g(1), as well as all recording fees and all fees for service of process or notice. MCL 211.78g(3)(d)</p> <p>2019 tax-delinquent redemptions require additional interest at non-compounded rate of ½% per month from March 1 forfeiture. MCL 211.78g(3)(b)</p> <p>County Treasurer commences settlement with local unit treasurers. MCL 211.55</p> <p>County Property Tax Administration Fee of 4% added to unpaid 2020 taxes and</p>

Cont.	<p>interest at 1% per month. MCL 211.78a(3)</p> <p>Local units to turn over 2020 delinquent taxes to the County Treasurer. MCL 211.78a(2). On March 1 in each year, taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent for collection. However, if the last day in a year that taxes are due and payable before being returned as delinquent is on a Saturday, Sunday, or legal holiday, the last day taxes are due and payable before being returned as delinquent is on the next business day and taxes levied in the immediately preceding year that remain unpaid shall be returned as delinquent on the immediately succeeding business day.</p>
March 2, 2021	<p>The assessor/supervisor shall submit the 2021 certified assessment roll to the Board of Review (BOR) (Tuesday after first Monday in March). MCL 211.29(1)</p> <p>Organizational meeting of Township Board of Review. MCL 211.29. City BOR may vary according to Charter provisions.</p>
March 8, 2021	<p>The BOR must meet on the second Monday in March. This meeting must start not earlier than 9 a.m. and not later than 3 p.m. The BOR must meet one additional day during this week and shall hold at least three hours of its required sessions during the week of the second Monday in March <u>after 6 p.m.</u> MCL 211.30. Note: The governing body of a city or township may authorize an alternative starting date for the second meeting of the March Board of Review, which can be either the Tuesday or the Wednesday following the second Monday in March. MCL 211.30(2)</p>
March 12, 2021	<p>Within ten business days after the last day of February, at least 90% of the total tax collections on hand, must be delivered by the local unit treasurer to the county and school district treasurers. MCL 211.43(3)(b)</p>
March 31, 2021	<p>Deadline for municipalities to report any errors identified in the 2020 personal property tax reimbursements on Form 5654 <i>Correction of School Millage Rates or Other Errors for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1358(4)</p> <p>Deadline for municipalities to report any modifications to the 2013, 2014, or 2015 commercial personal property and industrial personal property taxable values on Form 5658 <i>Modification of 2013, 2014, and 2015 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). MCL 123.1345(e), (o), and (z)</p> <p>Deadline for county equalization directors to report any corrected 2020 commercial personal property and industrial personal property taxable values on Form 5651 <i>Correction of 2020 Personal Property Taxable Values Used for the 2020 Personal Property Tax Reimbursement Calculations</i> to the Department of Treasury (by March 31). The 2020 taxable value of commercial personal property and industrial personal property shall be the taxable value on May 10, 2020. MCL 123.1358(5)(e)</p>
April 1, 2021	<p>Assessors are required to annually provide information from any Form 5278 <i>Eligible Manufacturing Personal Property Tax Exemption Claim, Personal</i></p>

	<p><i>Property Statement, and Report of Fair Market Value of Qualified New and Previously Existing Personal Property (Combined Document)</i> and other parcel information required by the Department of Treasury in a form and manner required by the Department no later than April 1 of each year. MCL 211.9m and 9n</p> <p>District or ISD must reach agreement for summer tax collection with township or city, or county if there is a summer school levy. MCL 380.1613(2)</p> <p>Not later than April 1, local unit treasurers make final adjustment and delivery of the total amount of tax collections on hand. MCL 211.43(3)(c)</p> <p>Separate tax limitations voted after April 1 of any year are not effective until the subsequent year. MCL 211.205i(2)</p> <p>Last day to pay all forfeited 2018 delinquent property taxes, interest, penalties and fees, unless an extension has been granted by the circuit court. If unpaid, title to properties foreclosed for 2018 real property taxes vests solely in the foreclosing governmental unit. MCL 211.78k</p>
April 5, 2021	<p>On or before the first Monday in April, the BOR must complete their review of protests of assessed value, taxable value, property classification or denial by assessor of continuation of qualified agricultural property exemption. MCL 211.30a</p>
April 7, 2021	<p>The Township Supervisor or assessor shall deliver the completed assessment roll, with BOR certification, to the county equalization director not later than the tenth day after adjournment of the BOR or the Wednesday following the first Monday in April, whichever date occurs first. MCL 211.30(7)</p> <p>An assessor shall file Form 606 (L-4021) <i>Assessment Roll Changes Worksheet</i> with the County Equalization Department, and Form 607 (L-4022) <i>2018 Report of Assessment Roll Changes and Classification</i> (signed by the assessor) with the County Equalization Department and the STC, immediately following adjournment of the board of review. (STC Administrative Rule: R 209.26(6a), (6b)). Form 607 (L-4022) <u>must</u> be signed by the assessor of record.</p> <p>Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> due to the County.</p>
April 13, 2021	<p>County Board of Commissioners meets in equalization session. (Tuesday following the second Monday in April each year) MCL 209.5(1) and 211.34(1)</p> <p>The equalization director files a tabular statement of the county equalization adopted by the County Board of Commissioners on Form 608 (L-4024) <i>Personal and Real Property</i> prescribed and furnished by the STC immediately after adoption.</p>
April 15, 2021	<p>Deadline for eligible claimants to submit a certified statement and electronically submit the essential services assessment liability and late payment penalty in full for the 2020 assessment year. MCL 211.1057(4)</p>
April 15, 2021 Cont.	<p>Deadline for county treasurers to record Certificates of Forfeiture for the March 1 forfeiture parcels. MCL 211.78g(2)</p>

<p>April 19, 2021</p>	<p>Allocation Board meets and receives budgets. (on or before the third Monday in April each year) MCL 211.210</p> <p>Equalization director files separate Form 2164 (L-4023) <i>Analysis for Equalized Valuation</i> for each unit in the county with the STC no later than the third Monday in April. STC Rule 209.41(6); MCL 211.150(4)</p> <p>Equalization Director submits separate Form 4626 <i>Assessing Officers Report of Taxable Values as of State Equalization</i> for each unit in the county with the STC no later than the third Monday in April.</p>
<p>May 1, 2021</p>	<p>Final day for completion of delinquent tax rolls. MCL 211.57(1)</p> <p>Last day of deferral period for winter (December 1) property tax levies, if the deferral for qualified taxpayers was authorized by the County Board of Commissioners. MCL 211.59(3)</p> <p>Deadline for filing Form 2599 <i>Claim for Farmland (Qualified Agricultural) Exemption from Some School Operating Taxes</i> with the local assessor if the property is NOT classified agricultural or if the assessor asks an owner to file it to determine whether the property includes structures that are not exempt.</p> <p>Deadline for filing a <i>Principal Residence Exemption (PRE) Active Duty Military Affidavit</i> (Form 4660) to allow military personnel to retain a PRE for up to three years if they rent or lease their principal residence while away on active duty. MCL 211.7dd</p> <p>Deadline for Department of Treasury to post the millage rate comparison reports on the Personal Property Tax Reimbursement website (not later than May 1). MCL 123.1353(5)</p>
<p>May 3, 2021</p>	<p>Deadline for filing official County Board of Commissioners report of county equalization, Form 608 (L-4024) <i>Personal and Real Property-TOTALS</i>, with STC (first Monday in May). MCL 209.5(2)</p> <p>Appeal from county equalization to Michigan Tax Tribunal must be filed within 35 days after the adoption of the county equalization report by the County Board of Commissioners. MCL 205.735(3)</p> <p>Deadline for assessor to file tabulation of Taxable Valuations for each classification of property with the county equalization director on STC Form 609 (L-4025) <i>Report of Taxable Valuations Including Additions, Losses and Totals as Approved by the Board of Review</i> to be used in “Headlee” calculations (first Monday in May). MCL 211.34d(2)</p>
<p>May 10, 2021</p>	<p>Preliminary state equalization valuation recommendations presented by the Property Services Division staff to the State Tax Commission (second Monday in May). MCL 209.2(1)</p>
<p>May 14, 2021 May 15 is a Saturday</p>	<p>Not later than this date, the State must have prepared an annual assessment roll for the state-assessed properties. MCL 207.9(1)</p> <p>Deadline for assessors to report the current year taxable value of commercial</p>

	personal property and industrial personal property as of May 10, 2021 to the county equalization director (not later than May 15). MCL 123.1353(3)
May 20, 2021	Deadline for payments to municipalities from the Local Community Stabilization Authority: For underpayment of the current personal property tax reimbursement and remaining balance of Local Community Stabilization Share revenue. MCL 123.1357(8)(d)
May 24, 2021	State Equalization Proceeding - Final State Equalization order is issued by State Tax Commission (fourth Monday in May). MCL 209.4
After May 26 and Before June 1, 2021	Last day for Allocation Board Hearing (not less than 8 days or more than 12 days after issuance of preliminary order). MCL 211.215
May 28, 2021 May 31 is a State Holiday May 30 is a Sunday May 29 is a Saturday	If as a result of State Equalization, the taxable value of property changes, the Equalization Director shall revise the millage reduction fractions by the Friday following the fourth Monday in May. MCL 211.34d(2) Deadline for county equalization directors to file the Personal Property Summary Report (PPSR) to the Department of Treasury. The current year taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2020. MCL 123.1353(3)
May 31, 2021	Deadline for county equalization directors to report the 2021 taxable value of commercial personal property and industrial personal property for each municipality in the county on the Personal Property Summary Report (PPSR) to the Department of Treasury (not later than May 31). The 2021 taxable value of commercial personal property and industrial personal property shall be the current taxable value on May 10, 2021. MCL 123.1353(3) Deadline for assessors to file Form 5403 <i>Personal Property 2021 Taxable Value for Expired Tax Exemptions</i> , with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6) Deadline for assessors to file Form 5429 <i>Personal Property 2021 Taxable Value for Expired/Expiring Renaissance Zones</i> with the county equalization director and Department of Treasury (not later than May 31). MCL 123.1353(6)
June 1, 2021 May 31 is a State Holiday	Michigan Tax Tribunal Filing Deadline: Appeals of property classified as commercial real, industrial real, developmental real, commercial personal, industrial personal or utility personal must be made by filing a written petition with the Michigan Tax Tribunal on or before May 31 of the tax year involved. MCL 205.735a(6). (A petition required to be filed by a day during which the offices of the tribunal are not open for business shall be filed by the next business day; MCL 205.735a(8))
June 1, 2021 Cont.	Deadline for filing Form 2368 <i>Principal Residence Exemption (PRE) Affidavit</i> for exemption from the 18-mill school operating tax to qualify for a PRE for the summer tax levy. MCL 211.7cc(2) Deadline for filing the initial request (first year) of a <i>Conditional Rescission of</i>

<p>June 15, 2021</p>	<p>Deadline for submission of Water Pollution Control PA 451 of 1994 Part 37 and Air Pollution Control PA 451 of 1994 Part 59 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received on or after June 16 shall be considered by the Commission contingent upon staff availability.</p> <p>Deadline for the assessor’s report to the STC on the status of each Neighborhood “homestead” exemption granted under the Neighborhood Enterprise Zone Act. MCL 207.786(2)</p> <p>Deadline for foreclosing governmental units to file petition for tax foreclosure with the circuit court clerk for the March 1, 2021 forfeitures. MCL 211.78h(1)</p> <p>Requests are due from a Brownfield Redevelopment Authority for state reimbursements of tax increment revenue decreases as a result of the MBT reduction in personal property taxes (not later than June 15). Form 4650; P.A. 154 of 2008.</p> <p>Deadline for Tax Increment Finance (TIF) Authorities to file the TIF loss reimbursement claims - Form 5176 <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for NON-Brownfield Authorities</i>, Form 5176BR <i>Request for State Reimbursement of Tax Increment Finance Authority Personal Property TIF Loss for Brownfield Authorities</i>, or Form 5176ICV <i>Tax Increment Financing Personal Property Loss Reimbursement for Authorities with Increased Captured Value Loss</i>. MCL 123.1356a(3)</p>
<p>June 28, 2021</p>	<p>Deadline for equalization directors to file tabulation of final Taxable Valuations with the State Tax Commission on Form 2795 (L-4046) (fourth Monday in June). MCL 211.27d</p>
<p>June 30, 2021</p>	<p>Deadline for classification appeals to STC. MCL 211.34c(6). A classification appeal must be filed with the STC in writing on Form 2167 (L-4100) <i>Property Owner Petition for Change of Property Classification</i> (June 30).</p> <p>Deadline for County Equalization Director to file Interim Status Report of the ongoing study for the current year. [R 209.41(4)]</p> <p>Summer Tax Levy for School Millage Detail and Tax Roll. MCL 380.1613(4)(c). Before June 30 the County Treasurer or the treasurer of the school district or intermediate school district shall spread the taxes being collected.</p> <p>County Treasurer to spread summer SET and County Allocated and Prepare Tax Roll MCL 211.905b(6)(b). Not later than June 30, the county treasurer or the state treasurer shall spread the millage levied against the assessment roll and prepare the tax roll.</p> <p>Township Supervisor shall prepare and furnish the summer tax roll before June 30 to the Township Treasurer with supervisor’s collection warrant attached if summer school taxes are to be collected. MCL 380.1612(1)</p>
<p>July 1, 2021</p>	<p>Taxes due and payable in those jurisdictions authorized to levy a summer tax. (Charter units may have a different due date). MCL 211.44a(3) and (4)</p>
<p>July 5, 2021</p>	<p>Deadline for governmental agencies to exercise the right of refusal for 2020 tax foreclosure parcels. (first Tuesday in July) MCL 211.78m(1)</p>

<p>July 20, 2021</p>	<p>The July Board of Review may be convened to correct a qualified error (Tuesday after the third Monday in July). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section. An alternative meeting date during the week of the third Monday in July. MCL 211.53b(9)(b)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the July Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the July Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p> <p>July Board of Review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>
<p>August 1, 2021</p>	<p>Deadline for local school districts and intermediate school districts to file Form 5451 <i>2021 Debt Millage Rate for Personal Property Tax Reimbursement to School District or Intermediate School District (ISD)</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for local school districts to file Form 5609 <i>2021 Hold Harmless Millage Rate for the 2021 Personal Property Tax Reimbursement Calculation</i> (by August 1). MCL 123.1353(4)</p> <p>Deadline for a county, township, village, city, or local authority to file Form 5608 <i>Portion of 2020 Essential Services Millage Rate Dedicated for Cost of Essential Services</i> (by August 1). MCL 123.1353(7)</p> <p>Deadline for a municipality to file Form 5613 <i>Millage Rate Correction for 2021 Personal Property Tax Reimbursement Calculations</i> (by August 1). MCL 123.1358(4)</p>
<p>August 2, 2021</p> <p>August 2, 2021 Cont.</p>	<p>Michigan Tax Tribunal Filing Deadline: Appeals of property classified as residential real, agricultural real, timber-cutover real or agricultural personal must be made by filing a written petition with the Michigan Tax Tribunal on or before July 31 of the tax year involved. MCL 205.735a(6)</p> <p>Form 170-IFT <i>Industrial Facilities Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CFT <i>Commercial Facilities Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-CRA <i>Commercial Rehabilitation Act Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p> <p>Form 170-OPRA <i>Obsolete Property Rehabilitation Act Tax Report</i> must be filed with the Property Services Division on or before July 31 of the tax year involved.</p>

August 15, 2021	Deadline to certify 2021 essential services assessment statement and electronically submit essential services assessment in full to the Department of Treasury without late payment penalty. MCL 211.1057
August 16, 2021	Deadline for taxpayer to file appeal directly with the Michigan Tax Tribunal if final equalization multiplier exceeds tentative multiplier and a taxpayer's assessment, as equalized, is in excess of 50% of true cash value (by the third Monday in August). MCL 205.737(7)
September 1, 2021	Last day to send second notice by first class mail to all properties that are delinquent on 2020 taxes. MCL 211.78c
September 14, 2021	<p>Summer Taxes Due: Summer taxes due, unless property is located in a city with a separate charter due date (Sept 14). MCL 211.905b(10), MCL 380.1613(4)(e). MCL 211.107</p> <p>Interest of 1% per month will accrue if the payment is late for the State Education Tax and County Taxes that are part of the summer tax collection. MCL 211.905b(9) and 211.44a(6). Note: date may be different depending on the city charter.</p> <p>Last day of deferral period for summer property tax levies, if the deferral for qualified taxpayers. MCL 211.51(7)</p>
September 15, 2021	Deadline to amend a previously certified 2021 essential services assessment statement. MCL 211.2057
September 30, 2021	<p>Clerk of township or city delivers to supervisor and county clerk a certified copy of all statements, certificates, and records of vote directing monies to be raised by taxation of property. MCL 211.36(1)</p> <p>Financial officer of each unit of local government computes tax rates in accordance with MCL 211.34d and MCL 211.34 and governing body certifies that rates comply with Section 31, Article 9, of 1963 Constitution and MCL 211.24e, Truth in Taxation, on Form 614 (L-4029) <i>Tax Rate Request</i> (on or before September 30)</p>
October	County Prosecutor is obligated by statute to furnish legal advice promptly regarding the apportionment report. A County Board of Commissioners shall not authorize the levy of a tax unless the governing body of the taxing jurisdiction has certified that the requested millage has been reduced, if necessary, in compliance with Section 31 of Article 9 of the State Constitution of 1963 and MCL 211.34d, 211.37 and 211.34(1). The County Board also receives certifications that Truth in Taxation hearings have been held if required. MCL 211.24e
October 1, 2021	County Treasurer adds \$15 for each parcel of property for which the 2019 real property taxes remain unpaid. MCL 211.78d
October 15, 2021	<p>The assessor reports the status of real and personal Industrial Facility Tax property to STC. MCL 207.567(2)</p> <p>Governmental units report to the STC on the status of each exemption granted under the Commercial Redevelopment Act. MCL 207.666</p>

	<p>Qualified local governmental units report to the STC on the status of each exemption granted under the Commercial Rehabilitation Act. MCL 207.854</p> <p>Qualified local governmental units report to the STC on the status of each exemption granted under the Obsolete Property Rehabilitation Act. MCL 125.2794</p> <p>The assessor's annual report of the determination made under MCL 207.783(1) to each taxing unit that levies taxes upon property in the local governmental unit in which a new facility or rehabilitated facility is located and to each holder of the Neighborhood Enterprise Zone certificate. MCL 207.783(2)</p>
October 20, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p style="padding-left: 40px;">Local Community Stabilization Share revenue for county allocated millage and other millages not levied 100% in December. MCL 123.1357(8)(a) and (c)</p>
November 1, 2021 October 31 is a Sunday	<p>Deadline for filing <i>Principal Residence Exemption Affidavit</i> (Form 2368) for exemption from the 18-mill school operating tax to qualify for a PRE for the winter tax levy (on or before November 1). MCL 211.7cc(2)</p> <p>Deadline for filing the initial request (first year) of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640) for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for filing for <i>Foreclosure Entity Conditional Rescission of a Principal Residence Exemption (PRE)</i> (Form 4983) to qualify for the winter tax levy. MCL 211.7cc(5)</p> <p>Deadline for submission of New Personal Property PA 328 of 1998, Obsolete Property PA 146 of 2000, Commercial Rehabilitation PA 210 of 2005, Neighborhood Enterprise Zone PA 147 of 1992, Charitable Nonprofit Housing PA 612 of 2006, Commercial Facilities PA 255 of 1978 and Industrial Facilities PA 198 of 1974 tax exemption applications to the State Tax Commission. Note: Applications for the above exemption programs received after November 1 shall be considered by the Commission contingent upon staff availability.</p> <p>October apportionment session of the County Board of Commissioners to examine certificates, direct spread of taxes in terms of millage rates to be spread on Taxable Valuations (not later than October 31). MCL 211.37</p>
November 5, 2021	<p>Township Supervisor shall notify Township Treasurer of the amount of county, state and school taxes apportioned in township to enable treasurer to obtain necessary bond for collection of taxes (on or before November 5). MCL 211.43(1)</p>
November 16, 2021	<p>Form 600 (L-4016) <i>Supplemental Special Assessment Report</i>, due to the STC.</p>
November 24, 2020 November 28 is a Saturday November 27 is a State Holiday	<p>Township Treasurer gives County Treasurer a bond running to the county in the actual amount of county, state and school taxes (on or before November 28). MCL 211.43(2)</p>

November 26 is a State Holiday	
November 30, 2021	<p>Deadline for payments to municipalities from the Local Community Stabilization Authority:</p> <p>Local Community Stabilization Share revenue to municipalities with state facilities under 1977 PA 289, MCL 141.951 to 141.956 and to municipalities that incur certain costs of required and allowable health services under 1978 PA 369, MCL 333.2475. MCL 123.1357(8)(e)</p>
December 1, 2021	<p>County Equalization Director submits apportionment millage report to the STC. MCL 207.12</p> <p>County Treasurer delivers to Township Supervisor a signed statement of approval of the bond and the Township Supervisor delivers the tax roll to the Township Treasurer.</p> <p>Deadline for foreclosing governmental units to transfer list of unsold 2021 tax foreclosure parcels to the clerk of the city, township, or village in which the parcels are located (on or before December 1). MCL 211.78m(6)</p> <p>2021 taxes due and payable to local unit treasurer are a lien on real property. Charter cities or villages may provide for a different day. MCL 211.40</p> <p>Results of equalization studies should be reported to assessors of each township and city.</p>
MTT Note:	<p>Appeal to Michigan Tax Tribunal of a contested tax bill must be filed within 60 days after the mailing of the tax bill that the taxpayer seeks to contest. MCL 205.735. (Limited to arithmetic errors)</p>
December 14, 2021	<p>The December Board of Review may be convened to correct a qualified error (Tuesday after the second Monday in December). MCL 211.53b. The governing body of the city or township may authorize, by adoption of an ordinance or resolution, one or more of the following alternative meeting dates for the purposes of this section: An alternative meeting date during the week of the second Monday in December. MCL 211.53b(7)</p> <p>For taxes levied after December 31, 2012, an owner who owned and occupied a principal residence on June 1 or November 1 for which the exemption was not on the tax roll may file an appeal with the December Board of Review in the year for which the exemption was claimed or the immediately succeeding three years. MCL 211.7cc(19)</p> <p>An owner of property that is Qualified Agricultural Property on May 1 may appeal to the December Board of Review for the current year and the immediately preceding year if the exemption was not on the tax roll. MCL 211.7ee(6)</p>
December 14, 2021 Cont.	<p>December Board of Review may hear appeals for current year only for poverty exemptions, <u>but not</u> poverty exemptions denied by the March Board of Review or July Board of Review. MCL 211.7u, STC Bulletin No. 6 of 2017.</p>

<p>December 31, 2021</p>	<p>Tax Day for 2022 property taxes. MCL 211.2(2)</p> <p>All taxes due and liens are canceled for otherwise unsold 2021 tax foreclosure parcels purchased by the state or transferred to the local unit or the Michigan Land Bank Fast Track Authority. MCL 211.78m(11) and (12)</p> <p>An eligible claimant may appeal an assessment levied, a penalty or rescission under the Essential Service Assessment Act to the Michigan Tax Tribunal by filing a petition no later than December 31 in that same tax year.</p> <p>The Department of Treasury may appeal the 2021 classification of any assessable property to the Small Claims Division of the Michigan Tax Tribunal. MCL 211.34c(7)</p> <p>Deadline for an owner that had claimed a conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through a second and third year annual verification of a <i>Conditional Rescission of Principal Residence Exemption (PRE)</i> (Form 4640). MCL 211.7cc(5)</p> <p>Deadline for a land contract vendor, bank, credit union or other lending institution that had claimed a foreclosure entity conditional rescission of a Principal Residence Exemption to verify to the assessor that the property still meets the requirements for the conditional rescission through the filing of an annual verification of a foreclosure entity. (MCL 211.7cc(5))</p>
<p>January 3, 2022 December 31 is a State Holiday January 1 is a State Holiday January 2 is a Sunday</p>	<p>Deadline for counties to file 2021 equalization studies for 2022 starting bases with State Tax Commission (STC) for all classifications in all units on Form 602 (L-4018P) <i>State Tax Commission Analysis for Equalized Valuation of Personal Property</i> and Form 603 (L-4018R) <i>State Tax Commission Analysis for Equalized Valuation of Real Property</i>. [R 209.41(5)]</p>

MAJOR CLASS COMPARISON

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
RECAPITULATION OF ALL TOWNSHIPS AND CITIES**

	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio Taxable
					Value	Factor				
REAL PROPERTY										
Agricultural	4,190	748,239,300	49.76%	1,503,698,219	748,239,300		4.36%	359,018,875	2.76%	47.98%
Commercial	5,125	1,960,205,000	49.66%	3,947,609,611	1,960,205,000		11.38%	1,559,280,411	11.97%	79.55%
Industrial	1,754	961,034,100	49.69%	1,934,226,283	961,034,100		5.58%	644,248,390	4.94%	67.04%
Residential	97,467	12,723,350,561	49.66%	25,618,522,607	12,723,350,561		73.89%	9,641,202,576	74.00%	75.78%
Timber-Cutover	0	0	0.00%	0	0		NA	0	NA	NA
Developmental	1	137,600	49.64%	277,200	137,600		0.00%	94,399	0.00%	68.60%
TOTAL REAL	108,537	16,392,966,561	49.67%	33,004,333,920	16,392,966,561		95.21%	12,203,844,651	93.67%	74.45%
PERSONAL PROPERTY										
Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	7,607	192,220,255	50.00%	384,440,510				192,063,855	1.47%	99.92%
Industrial	637	374,258,993	50.00%	748,517,986				374,258,993	2.87%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	199	258,888,700	50.00%	517,777,400				258,659,802	1.99%	99.91%
TOTAL PERSONAL	8,443	825,367,948	50.00%	1,650,735,896	825,367,948		4.79%	824,982,650	6.33%	99.95%
GRAND TOTAL	116,980	17,218,334,509	49.68%	34,655,069,816	17,218,334,509		100.00%	13,028,827,301	100.00%	75.67%
TOTAL EXEMPT	3,235									

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
ALLENDALE TOWNSHIP**

REAL PROPERTY	No. of	Assessed	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	185	40,108,500	49.86%	80,439,727	40,108,500	1.00000	4.64%	21,170,052	3.18%	52.78%
Commercial	217	212,620,300	49.99%	425,284,951	212,620,300	1.00000	24.55%	170,403,677	25.54%	80.14%
Industrial	51	29,548,400	49.96%	59,147,648	29,548,400	1.00000	3.41%	24,247,184	3.63%	82.06%
Residential	4,751	553,577,100	49.82%	1,111,095,680	553,577,100	1.00000	63.91%	421,074,577	63.11%	76.06%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	5,204	835,854,300	49.87%	1,675,968,006	835,854,300		96.51%	636,895,490	95.46%	76.20%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	396	11,719,200	50.00%	23,438,400				11,719,200	1.76%	100.00%
Industrial	14	881,500	50.00%	1,763,000				881,500	0.13%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	8	17,669,900	50.00%	35,339,800				17,669,900	2.65%	100.00%
TOTAL PERSONAL	418	30,270,600	50.00%	60,541,200	30,270,600	1.00000	3.49%	30,270,600	4.54%	100.00%
GRAND TOTAL	5,622	866,124,900	49.88%	1,736,509,206	866,124,900		100.00%	667,166,090	100.00%	77.03%

TOTAL EXEMPT 105

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
BLENDON TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	413	69,989,900	49.87%	140,339,996	69,989,900	1.00000	15.03%	35,075,705	10.60%	50.12%
Commercial	40	5,349,400	49.73%	10,756,529	5,349,400	1.00000	1.15%	4,646,866	1.41%	86.87%
Industrial	40	4,712,000	49.91%	9,440,474	4,712,000	1.00000	1.01%	2,214,463	0.67%	47.00%
Residential	2,555	371,430,700	49.73%	746,899,027	371,430,700	1.00000	79.76%	274,566,109	83.02%	73.92%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	3,048	451,482,000	49.75%	907,436,026	451,482,000		96.95%	316,503,143	95.70%	70.10%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	75	868,700	50.00%	1,737,400				868,700	0.26%	100.00%
Industrial	4	58,200	50.00%	116,400				58,200	0.02%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	9	13,300,300	50.00%	26,600,600				13,300,300	4.02%	100.00%
TOTAL PERSONAL	88	14,227,200	50.00%	28,454,400	14,227,200	1.00000	3.05%	14,227,200	4.30%	100.00%
GRAND TOTAL	3,136	465,709,200	49.76%	935,890,426	465,709,200		100.00%	330,730,343	100.00%	71.02%

TOTAL EXEMPT 36

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
CHESTER TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	367	74,656,200	49.96%	149,433,652	74,656,200	1.00000	47.66%	36,973,287	37.14%	49.52%
Commercial	29	1,913,500	49.88%	3,836,097	1,913,500	1.00000	1.22%	1,572,239	1.58%	82.17%
Industrial	22	2,152,600	49.94%	4,310,145	2,152,600	1.00000	1.37%	1,034,960	1.04%	48.08%
Residential	696	68,231,200	49.81%	136,976,148	68,231,200	1.00000	43.55%	50,260,521	50.48%	73.66%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	1,114	146,953,500	49.89%	294,556,042	146,953,500		93.80%	89,841,007	90.24%	61.14%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	41	762,200	50.00%	1,524,400				762,200	0.77%	100.00%
Industrial	2	33,600	50.00%	67,200				33,600	0.03%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	13	8,925,500	50.00%	17,851,000				8,925,500	8.96%	100.00%
TOTAL PERSONAL	56	9,721,300	50.00%	19,442,600	9,721,300	1.00000	6.20%	9,721,300	9.76%	100.00%
GRAND TOTAL	1,170	156,674,800	49.90%	313,998,642	156,674,800		100.00%	99,562,307	100.00%	63.55%

TOTAL EXEMPT 22

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
CROCKERY TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	202	28,894,000	49.98%	57,808,171	28,894,000	1.00000	11.04%	13,705,803	7.02%	47.43%
Commercial	70	13,275,200	49.96%	26,571,134	13,275,200	1.00000	5.07%	9,943,721	5.09%	74.90%
Industrial	45	7,998,000	49.61%	16,121,140	7,998,000	1.00000	3.06%	5,007,409	2.56%	62.61%
Residential	2,162	202,491,900	49.91%	405,734,660	202,491,900	1.00000	77.38%	157,765,336	80.75%	77.91%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	2,479	252,659,100	49.91%	506,235,105	252,659,100		96.55%	186,422,269	95.42%	73.78%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	119	2,852,500	50.00%	5,705,000				2,852,500	1.46%	100.00%
Industrial	8	359,700	50.00%	719,400				359,700	0.18%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	10	5,812,400	50.00%	11,624,800				5,745,623	2.94%	98.85%
TOTAL PERSONAL	137	9,024,600	50.00%	18,049,200	9,024,600	1.00000	3.45%	8,957,823	4.58%	99.26%
GRAND TOTAL	2,616	261,683,700	49.91%	524,284,305	261,683,700		100.00%	195,380,092	100.00%	74.66%

TOTAL EXEMPT 55

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
GEORGETOWN TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	99	10,477,500	49.90%	20,996,484	10,477,500	1.00000	0.42%	7,985,868	0.40%	76.22%
Commercial	461	203,267,800	49.91%	407,232,062	203,267,800	1.00000	8.11%	163,584,821	8.18%	80.48%
Industrial	148	40,754,300	49.55%	82,252,918	40,754,300	1.00000	1.63%	33,442,189	1.67%	82.06%
Residential	17,580	2,194,414,378	49.50%	4,433,448,258	2,194,414,378	1.00000	87.55%	1,736,820,338	86.87%	79.15%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	18,288	2,448,913,978	49.53%	4,943,929,722	2,448,913,978		97.71%	1,941,833,216	97.12%	79.29%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	861	23,249,000	50.00%	46,498,000				23,249,000	1.17%	100.00%
Industrial	27	3,072,200	50.00%	6,144,400				3,072,200	0.15%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	16	31,175,900	50.00%	62,351,800				31,175,900	1.56%	100.00%
TOTAL PERSONAL	904	57,497,100	50.00%	114,994,200	57,497,100	1.00000	2.29%	57,497,100	2.88%	100.00%
GRAND TOTAL	19,192	2,506,411,078	49.54%	5,058,923,922	2,506,411,078		100.00%	1,999,330,316	100.00%	79.77%

TOTAL EXEMPT 357

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
GRAND HAVEN TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	107	19,325,600	49.75%	38,845,478	19,325,600	1.00000	1.63%	11,089,804	1.21%	57.38%
Commercial	146	92,307,600	49.68%	185,819,338	92,307,600	1.00000	7.80%	79,272,759	8.74%	85.88%
Industrial	47	36,673,000	49.40%	74,229,610	36,673,000	1.00000	3.10%	21,010,617	2.32%	57.29%
Residential	6,409	1,010,849,083	49.36%	2,047,708,115	1,010,849,083	1.00000	85.39%	771,472,579	85.02%	76.32%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	6,709	1,159,155,283	49.40%	2,346,602,541	1,159,155,283		97.92%	882,845,759	97.29%	76.16%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	311	8,275,455	50.00%	16,550,910				8,275,455	0.91%	100.00%
Industrial	35	3,653,300	50.00%	7,306,600				3,653,300	0.40%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	5	12,662,400	50.00%	25,324,800				12,662,400	1.40%	100.00%
TOTAL PERSONAL	351	24,591,155	50.00%	49,182,310	24,591,155	1.00000	2.08%	24,591,155	2.71%	100.00%
GRAND TOTAL	7,060	1,183,746,438	49.41%	2,395,784,851	1,183,746,438		100.00%	907,436,914	100.00%	76.66%

TOTAL EXEMPT 164

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
HOLLAND TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	100	21,539,600	49.05%	43,914,481	21,539,600	1.00000	1.08%	11,279,465	0.77%	52.37%
Commercial	1,124	453,761,800	49.36%	919,221,361	453,761,800	1.00000	22.74%	326,655,319	22.32%	71.99%
Industrial	475	294,024,300	49.74%	591,155,631	294,024,300	1.00000	14.74%	183,228,534	12.52%	62.32%
Residential	10,490	1,148,154,800	49.89%	2,301,453,943	1,148,154,800	1.00000	57.55%	864,804,481	59.09%	75.32%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	12,189	1,917,480,500	49.73%	3,855,745,416	1,917,480,500		96.11%	1,385,967,799	94.70%	72.28%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	1,215	41,015,300	50.00%	82,030,600				41,015,300	2.80%	100.00%
Industrial	155	17,802,700	50.00%	35,605,400				17,802,700	1.22%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	15	18,723,200	50.00%	37,446,400				18,679,698	1.28%	99.77%
TOTAL PERSONAL	1,385	77,541,200	50.00%	155,082,400	77,541,200	1.00000	3.89%	77,497,698	5.30%	99.94%
GRAND TOTAL	13,574	1,995,021,700	49.74%	4,010,827,816	1,995,021,700		100.00%	1,463,465,497	100.00%	73.36%

TOTAL EXEMPT 282

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
JAMESTOWN TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	305	91,845,200	49.38%	186,005,495	91,845,200	1.00000	14.73%	34,342,525	7.47%	37.39%
Commercial	69	40,928,100	49.81%	82,167,842	40,928,100	1.00000	6.56%	37,384,867	8.13%	91.34%
Industrial	51	27,539,800	49.79%	55,311,967	27,539,800	1.00000	4.42%	19,883,060	4.33%	72.20%
Residential	2,968	432,712,600	49.59%	872,649,205	432,712,600	1.00000	69.37%	337,332,774	73.39%	77.96%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	3,393	593,025,700	49.58%	1,196,134,509	593,025,700		95.08%	428,943,226	93.32%	72.33%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	173	10,402,400	50.00%	20,804,800				10,402,400	2.26%	100.00%
Industrial	16	1,796,300	50.00%	3,592,600				1,796,300	0.39%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	9	18,508,900	50.00%	37,017,800				18,508,900	4.03%	100.00%
TOTAL PERSONAL	198	30,707,600	50.00%	61,415,200	30,707,600	1.00000	4.92%	30,707,600	6.68%	100.00%
GRAND TOTAL	3,591	623,733,300	49.60%	1,257,549,709	623,733,300		100.00%	459,650,826	100.00%	73.69%

TOTAL EXEMPT 142

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
OLIVE TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	483	70,479,500	49.79%	141,539,726	70,479,500	1.00000	23.64%	35,136,999	17.14%	49.85%
Commercial	75	18,019,700	49.61%	36,325,932	18,019,700	1.00000	6.05%	15,297,407	7.46%	84.89%
Industrial	85	27,817,500	49.71%	55,957,505	27,817,500	1.00000	9.33%	17,859,442	8.71%	64.20%
Residential	1,406	166,034,800	49.41%	336,019,646	166,034,800	1.00000	55.70%	121,115,593	59.08%	72.95%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	2,049	282,351,500	49.55%	569,842,809	282,351,500		94.72%	189,409,441	92.39%	67.08%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	95	3,465,800	50.00%	6,931,600				3,465,800	1.69%	100.00%
Industrial	23	2,006,900	50.00%	4,013,800				2,006,900	0.98%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	11	10,254,600	50.00%	20,509,200				10,136,715	4.94%	98.85%
TOTAL PERSONAL	129	15,727,300	50.00%	31,454,600	15,727,300	1.00000	5.28%	15,609,415	7.61%	99.25%
GRAND TOTAL	2,178	298,078,800	49.57%	601,297,409	298,078,800		100.00%	205,018,856	100.00%	68.78%

TOTAL EXEMPT 54

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
PARK TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	61	11,858,000	49.96%	23,733,085	11,858,000	1.00000	0.74%	7,038,288	0.58%	59.35%
Commercial	70	39,000,700	49.98%	78,026,128	39,000,700	1.00000	2.44%	30,513,684	2.51%	78.24%
Industrial	0	0	0.00%	0	0	NA	NA	0	NA	NA
Residential	8,862	1,536,925,400	49.97%	3,075,458,875	1,536,925,400	1.00000	96.03%	1,165,762,741	95.87%	75.85%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	8,993	1,587,784,100	49.97%	3,177,218,088	1,587,784,100		99.21%	1,203,314,713	98.96%	75.79%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	167	2,427,700	50.00%	4,855,400				2,427,700	0.20%	100.00%
Industrial	0	0	0.00%	0				0	NA	NA
Residential	0	0	0.00%	0				0	NA	NA
Utility	5	10,226,200	50.00%	20,452,400				10,226,200	0.84%	100.00%
TOTAL PERSONAL	172	12,653,900	50.00%	25,307,800	12,653,900	1.00000	0.79%	12,653,900	1.04%	100.00%
GRAND TOTAL	9,165	1,600,438,000	49.97%	3,202,525,888	1,600,438,000		100.00%	1,215,968,613	100.00%	75.98%

TOTAL EXEMPT 120

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
POLKTON TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	427	78,577,500	49.73%	158,023,614	78,577,500	1.00000	37.89%	38,434,118	28.42%	48.91%
Commercial	34	5,652,500	49.57%	11,402,593	5,652,500	1.00000	2.73%	4,619,262	3.42%	81.72%
Industrial	13	5,243,600	49.94%	10,499,497	5,243,600	1.00000	2.53%	4,882,686	3.61%	93.12%
Residential	900	111,648,800	49.85%	223,958,776	111,648,800	1.00000	53.84%	81,041,409	59.93%	72.59%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	1,374	201,122,400	49.80%	403,884,480	201,122,400		96.99%	128,977,475	95.38%	64.13%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	55	1,437,700	50.00%	2,875,400				1,437,700	1.06%	100.00%
Industrial	4	1,327,500	50.00%	2,655,000				1,327,500	0.98%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	7	3,485,600	50.00%	6,971,200				3,485,600	2.58%	100.00%
TOTAL PERSONAL	66	6,250,800	50.00%	12,501,600	6,250,800	1.00000	3.01%	6,250,800	4.62%	100.00%
GRAND TOTAL	1,440	207,373,200	49.80%	416,386,080	207,373,200		100.00%	135,228,275	100.00%	65.21%

TOTAL EXEMPT 51

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
PORT SHELDON TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	81	12,911,800	49.85%	25,902,194	12,911,800	1.00000	1.96%	7,472,679	1.41%	57.87%
Commercial	84	11,975,000	49.96%	23,969,572	11,975,000	1.00000	1.82%	9,494,527	1.79%	79.29%
Industrial	48	30,677,400	49.08%	62,503,520	30,677,400	1.00000	4.66%	24,953,862	4.70%	81.34%
Residential	2,437	481,423,800	49.57%	971,124,511	481,423,800	1.00000	73.12%	367,144,360	69.21%	76.26%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	2,650	536,988,000	49.56%	1,083,499,797	536,988,000		81.56%	409,065,428	77.11%	76.18%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	82	1,379,700	50.00%	2,759,400				1,379,700	0.26%	100.00%
Industrial	5	105,575,500	50.00%	211,151,000				105,575,500	19.90%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	9	14,489,200	50.00%	28,978,400				14,488,466	2.73%	99.99%
TOTAL PERSONAL	96	121,444,400	50.00%	242,888,800	121,444,400	1.00000	18.44%	121,443,666	22.89%	100.00%
GRAND TOTAL	2,746	658,432,400	49.64%	1,326,388,597	658,432,400		100.00%	530,509,094	100.00%	80.57%

TOTAL EXEMPT 122

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
ROBINSON TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	223	39,952,500	49.82%	80,198,104	39,952,500	1.00000	10.36%	20,848,695	7.39%	52.18%
Commercial	29	4,879,400	49.86%	9,785,568	4,879,400	1.00000	1.26%	3,959,233	1.40%	81.14%
Industrial	28	5,058,700	49.82%	10,153,843	5,058,700	1.00000	1.31%	2,724,895	0.97%	53.87%
Residential	2,745	324,620,500	49.68%	653,470,514	324,620,500	1.00000	84.12%	243,117,241	86.20%	74.89%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	3,025	374,511,100	49.70%	753,608,029	374,511,100		97.05%	270,650,064	95.96%	72.27%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	82	2,013,700	50.00%	4,027,400				2,013,700	0.72%	100.00%
Industrial	3	36,300	50.00%	72,600				36,300	0.01%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	14	9,334,700	50.00%	18,669,400				9,334,700	3.31%	100.00%
TOTAL PERSONAL	99	11,384,700	50.00%	22,769,400	11,384,700	1.00000	2.95%	11,384,700	4.04%	100.00%
GRAND TOTAL	3,124	385,895,800	49.70%	776,377,429	385,895,800		100.00%	282,034,764	100.00%	73.09%

TOTAL EXEMPT 174

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
SPRING LAKE TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	16	1,674,100	49.45%	3,385,636	1,674,100	1.00000	0.16%	1,024,864	0.12%	61.22%
Commercial	229	75,307,700	49.97%	150,694,987	75,307,700	1.00000	6.74%	59,471,827	6.71%	78.97%
Industrial	105	64,904,200	49.61%	130,836,439	64,904,200	1.00000	5.81%	37,931,435	4.28%	58.44%
Residential	6,177	954,365,900	49.75%	1,918,167,773	954,365,900	1.00000	85.47%	767,294,594	86.60%	80.40%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	6,527	1,096,251,900	49.76%	2,203,084,835	1,096,251,900		98.18%	865,722,720	97.71%	78.97%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	542	4,313,500	50.00%	8,627,000				4,294,400	0.49%	99.56%
Industrial	46	3,585,400	50.00%	7,170,800				3,585,400	0.40%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	15	12,394,300	50.00%	24,788,600				12,394,300	1.40%	100.00%
TOTAL PERSONAL	603	20,293,200	50.00%	40,586,400	20,293,200	1.00000	1.82%	20,274,100	2.29%	99.91%

GRAND TOTAL	7,130	1,116,545,100	49.76%	2,243,671,235	1,116,545,100		100.00%	885,996,820	100.00%	79.35%
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TOTAL EXEMPT 206

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
VILLAGE OF SPRING LAKE**

REAL PROPERTY	No. of Parcels	Assessed Value	(FOR INFORMATION ONLY)				Taxable Value	% of Total Taxable	% Ratio TV / AV***
Agricultural	0	0					0	NA	NA
Commercial	115	28,376,200					24,871,203	16.41%	87.65%
Industrial	10	2,759,400					1,248,708	0.82%	45.25%
Residential	1,376	155,767,300	NOT SEPARATELY EQUALIZED				121,746,432	80.31%	78.16%
Timber-Cutover	0	0	SEE SPRING LAKE TOWNSHIP				0	NA	NA
Developmental	0	0					0	NA	NA
TOTAL REAL	1,501	186,902,900					147,866,343	97.54%	79.11%

PERSONAL PROPERTY

Agricultural	0	0					0	NA	NA
Commercial	210	1,149,600					1,130,500	0.75%	98.34%
Industrial	2	6,700					6,700	0.00%	100.00%
Residential	0	0					0	NA	NA
Utility	3	2,598,900					2,598,900	1.71%	100.00%
TOTAL PERSONAL	215	3,755,200					3,736,100	2.46%	99.49%
GRAND TOTAL	1,716	190,658,100					151,602,443	100.00%	79.52%

TOTAL EXEMPT 72

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
TALLMADGE TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	205	32,486,400	49.59%	65,509,617	32,486,400	1.00000	6.08%	14,085,729	3.59%	43.36%
Commercial	123	35,501,400	49.97%	71,043,447	35,501,400	1.00000	6.64%	27,669,582	7.06%	77.94%
Industrial	102	22,571,700	49.96%	45,182,574	22,571,700	1.00000	4.22%	17,362,854	4.43%	76.92%
Residential	3,172	415,995,000	49.93%	833,181,691	415,995,000	1.00000	77.82%	305,000,480	77.78%	73.32%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	3,602	506,554,500	49.91%	1,014,917,329	506,554,500		94.76%	364,118,645	92.86%	71.88%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	147	3,102,300	50.00%	6,204,600				3,102,300	0.79%	100.00%
Industrial	15	973,700	50.00%	1,947,400				973,700	0.25%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	12	23,926,700	50.00%	47,853,400				23,926,700	6.10%	100.00%
TOTAL PERSONAL	174	28,002,700	50.00%	56,005,400	28,002,700	1.00000	5.24%	28,002,700	7.14%	100.00%
GRAND TOTAL	3,776	534,557,200	49.92%	1,070,922,729	534,557,200		100.00%	392,121,345	100.00%	73.35%

TOTAL EXEMPT 132

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value. If not, County Equalized Value is computed by multiplying the True Cash Value by 50% . After application of the factor to each individual parcel, total County Equalized Value will be slightly different due to rounding.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class. Formula for Factor is County Equalized Value divided by the Assessed Value.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**** The 1.07484 Factor increases Assessed Value to County Equalized Value of all Industrial ad valorem parcels. Once applied, this will produce an overall 1.08% increase in Taxable Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
WRIGHT TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	440	64,458,000	49.99%	128,954,267	64,458,000	1.00000	29.36%	29,963,487	20.62%	46.49%
Commercial	90	14,187,200	49.88%	28,443,033	14,187,200	1.00000	6.46%	11,432,549	7.86%	80.58%
Industrial	57	8,577,900	49.98%	17,164,150	8,577,900	1.00000	3.91%	5,935,958	4.08%	69.20%
Residential	1,220	122,023,600	49.57%	246,152,248	122,023,600	1.00000	55.57%	87,737,363	60.34%	71.90%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	1,807	209,246,700	49.74%	420,713,698	209,246,700		95.30%	135,069,357	92.90%	64.55%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	118	3,530,700	50.00%	7,061,400				3,530,700	2.43%	100.00%
Industrial	11	850,500	50.00%	1,701,000				850,500	0.58%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	8	5,946,500	50.00%	11,893,000				5,946,500	4.09%	100.00%
TOTAL PERSONAL	137	10,327,700	50.00%	20,655,400	10,327,700	1.00000	4.70%	10,327,700	7.10%	100.00%
GRAND TOTAL	1,944	219,574,400	49.75%	441,369,098	219,574,400		100.00%	145,397,057	100.00%	66.22%

TOTAL EXEMPT 65

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
ZEELAND TOWNSHIP**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	421	70,265,900	49.80%	141,082,901	70,265,900	1.00000	10.59%	28,844,302	5.88%	41.05%
Commercial	181	91,080,800	49.98%	182,240,764	91,080,800	1.00000	13.73%	66,375,521	13.53%	72.88%
Industrial	77	32,851,600	49.92%	65,803,715	32,851,600	1.00000	4.95%	21,369,372	4.36%	65.05%
Residential	3,321	440,677,200	49.62%	888,120,038	440,677,200	1.00000	66.43%	345,464,420	70.42%	78.39%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	4,000	634,875,500	49.71%	1,277,247,418	634,875,500		95.70%	462,053,615	94.19%	72.78%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	272	10,153,900	50.00%	20,307,800				10,153,900	2.07%	100.00%
Industrial	28	2,664,000	50.00%	5,328,000				2,664,000	0.54%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	10	15,694,600	50.00%	31,389,200				15,694,600	3.20%	100.00%
TOTAL PERSONAL	310	28,512,500	50.00%	57,025,000	28,512,500	1.00000	4.30%	28,512,500	5.81%	100.00%
GRAND TOTAL	4,310	663,388,000	49.72%	1,334,272,418	663,388,000		100.00%	490,566,115	100.00%	73.95%

TOTAL EXEMPT 137

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
COOPERSVILLE CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	29	4,683,000	49.66%	9,429,676	4,683,000	1.00000	2.61%	1,975,354	1.49%	42.18%
Commercial	130	39,784,900	49.86%	79,790,597	39,784,900	1.00000	22.22%	32,799,771	24.70%	82.44%
Industrial	34	23,845,800	49.80%	47,884,551	23,845,800	1.00000	13.32%	15,166,390	11.42%	63.60%
Residential	1,128	100,748,700	49.67%	202,843,384	100,748,700	1.00000	56.27%	72,831,122	54.86%	72.29%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	1,321	169,062,400	49.73%	339,948,208	169,062,400		94.42%	122,772,637	92.47%	72.62%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	245	4,325,000	50.00%	8,650,000				4,325,000	3.26%	100.00%
Industrial	19	1,959,000	50.00%	3,918,000				1,959,000	1.48%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	3	3,709,100	50.00%	7,418,200				3,709,100	2.79%	100.00%
TOTAL PERSONAL	267	9,993,100	50.00%	19,986,200	9,993,100	1.00000	5.58%	9,993,100	7.53%	100.00%
GRAND TOTAL	1,588	179,055,500	49.75%	359,934,408	179,055,500		100.00%	132,765,737	100.00%	74.15%

TOTAL EXEMPT 65

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
FERRYSBURG CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	0	0	0.00%	0	0	NA	NA	0	NA	NA
Commercial	96	14,636,800	49.93%	29,314,990	14,636,800	1.00000	5.20%	12,887,029	6.24%	88.05%
Industrial	44	14,814,300	49.77%	29,766,153	14,814,300	1.00000	5.26%	10,650,643	5.15%	71.89%
Residential	1,769	249,597,400	49.78%	501,375,852	249,597,400	1.00000	88.67%	180,690,769	87.43%	72.39%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	1,909	279,048,500	49.79%	560,456,995	279,048,500		99.13%	204,228,441	98.82%	73.19%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	166	1,289,800	50.00%	2,579,600				1,289,800	0.62%	100.00%
Industrial	15	182,493	50.00%	364,986				182,493	0.09%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	3	968,700	50.00%	1,937,400				968,700	0.47%	100.00%
TOTAL PERSONAL	184	2,440,993	50.00%	4,881,986	2,440,993	1.00000	0.87%	2,440,993	1.18%	100.00%
GRAND TOTAL	2,093	281,489,493	49.79%	565,338,981	281,489,493		100.00%	206,669,434	100.00%	73.42%

TOTAL EXEMPT 60

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
GRAND HAVEN CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	0	0	0.00%	0	0	NA	NA	0	NA	NA
Commercial	627	185,198,500	49.78%	372,062,206	185,198,500	1.00000	20.50%	155,132,073	23.66%	83.77%
Industrial	81	71,868,400	49.97%	143,827,097	71,868,400	1.00000	7.95%	47,553,229	7.25%	66.17%
Residential	4,722	622,738,300	49.97%	1,246,312,831	622,738,300	1.00000	68.93%	429,281,971	65.48%	68.93%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	5,430	879,805,200	49.93%	1,762,202,134	879,805,200		97.38%	631,967,273	96.39%	71.83%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	775	14,213,300	50.00%	28,426,600				14,213,300	2.17%	100.00%
Industrial	67	5,899,700	50.00%	11,799,400				5,899,700	0.90%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	3	3,541,800	50.00%	7,083,600				3,541,800	0.54%	100.00%
TOTAL PERSONAL	845	23,654,800	50.00%	47,309,600	23,654,800	1.00000	2.62%	23,654,800	3.61%	100.00%
GRAND TOTAL	6,275	903,460,000	49.93%	1,809,511,734	903,460,000		100.00%	655,622,073	100.00%	72.57%

TOTAL EXEMPT 221

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
HOLLAND CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	3	1,297,300	49.84%	2,602,700	1,297,300	1.00000	0.11%	974,108	0.12%	75.09%
Commercial	696	273,179,800	49.20%	555,229,947	273,179,800	1.00000	23.63%	233,163,857	26.94%	85.35%
Industrial	69	48,524,700	49.17%	98,684,730	48,524,700	1.00000	4.20%	32,433,370	3.75%	66.84%
Residential	7,663	791,947,600	49.12%	1,612,336,331	791,947,600	1.00000	68.49%	557,502,551	64.42%	70.40%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	1	137,600	49.64%	277,200	137,600	1.00000	0.01%	94,399	0.01%	68.60%
TOTAL REAL	8,432	1,115,087,000	49.14%	2,269,130,908	1,115,087,000		96.44%	824,168,285	95.24%	73.91%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	951	27,794,200	50.00%	55,588,400				27,805,300	3.21%	100.04%
Industrial	48	6,324,700	50.00%	12,649,400				6,324,700	0.73%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	5	7,062,300	50.00%	14,124,600				7,062,300	0.82%	100.00%
TOTAL PERSONAL	1,004	41,181,200	50.00%	82,362,400	41,181,200	1.00000	3.56%	41,192,300	4.76%	100.03%
GRAND TOTAL	9,436	1,156,268,200	49.17%	2,351,493,308	1,156,268,200		100.00%	865,360,585	100.00%	74.84%

TOTAL EXEMPT 471

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
HUDSONVILLE CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	21	1,838,100	49.86%	3,686,415	1,838,100	1.00000	0.53%	1,399,024	0.52%	76.11%
Commercial	196	76,053,900	49.97%	152,196,445	76,053,900	1.00000	22.29%	65,063,974	24.67%	85.55%
Industrial	24	21,845,100	49.64%	44,009,483	21,845,100	1.00000	6.40%	16,504,164	6.26%	75.55%
Residential	2,248	227,139,500	49.74%	456,614,687	227,139,500	1.00000	66.56%	166,418,473	63.09%	73.27%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	2,489	326,876,600	49.79%	656,507,030	326,876,600		95.78%	249,385,635	94.54%	76.29%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	353	6,767,200	50.00%	13,534,400				6,767,200	2.57%	100.00%
Industrial	26	2,628,500	50.00%	5,257,000				2,628,500	1.00%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	6	4,996,100	50.00%	9,992,200				4,996,100	1.89%	100.00%
TOTAL PERSONAL	385	14,391,800	50.00%	28,783,600	14,391,800	1.00000	4.22%	14,391,800	5.46%	100.00%
GRAND TOTAL	2,874	341,268,400	49.80%	685,290,630	341,268,400		100.00%	263,777,435	100.00%	77.29%

TOTAL EXEMPT 87

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

**2021 OTTAWA COUNTY EQUALIZATION
MAJOR CLASS COMPARISON
ZEELAND CITY**

REAL PROPERTY	No. of Parcels	Assessed Value	% Ratio AV / TCV	True Cash Value	County Equalized		% of Total C.E.V.	Taxable Value	% of Total Taxable	% Ratio TV / AV***
					Value*	Factor**				
Agricultural	2	920,700	49.32%	1,866,800	920,700	1.00000	0.14%	198,719	0.04%	21.58%
Commercial	309	52,323,000	49.27%	106,194,088	52,323,000	1.00000	8.53%	37,935,846	7.60%	72.50%
Industrial	108	139,030,800	49.66%	279,983,493	139,030,800	1.00000	22.67%	98,851,674	19.81%	71.10%
Residential	2,086	195,602,300	49.22%	397,420,414	195,602,300	1.00000	31.89%	136,702,774	27.39%	69.89%
Timber-Cutover	0	0	0.00%	0	0	NA	NA	0	NA	NA
Developmental	0	0	0.00%	0	0	NA	NA	0	NA	NA
TOTAL REAL	2,505	387,876,800	49.38%	785,464,795	387,876,800		63.23%	273,689,013	54.84%	70.56%

PERSONAL PROPERTY

Agricultural	0	0	0.00%	0				0	NA	NA
Commercial	366	6,861,000	50.00%	13,722,000				6,712,600	1.34%	97.84%
Industrial	66	212,587,300	50.00%	425,174,600				212,587,300	42.60%	100.00%
Residential	0	0	0.00%	0				0	NA	NA
Utility	3	6,079,800	50.00%	12,159,600				6,079,800	1.22%	100.00%
TOTAL PERSONAL	435	225,528,100	50.00%	451,056,200	225,528,100	1.00000	36.77%	225,379,700	45.16%	99.93%
GRAND TOTAL	2,940	613,404,900	49.61%	1,236,520,995	613,404,900		100.00%	499,068,713	100.00%	81.36%

TOTAL EXEMPT 107

* If % Ratio Assessed Value divided by True Cash Value is 49.00% to 50.00%, Assessed Value is accepted as County Equalized Value.

** Factor needed to bring Assessed Value to County Equalized Value for each separately equalized class.

*** This number tells you what percent overall Taxable Value is of overall Assessed Value

SCHOOL DISTRICT VALUATIONS

2021

SCHOOL DISTRICTS IN ASSESSMENT JURISDICTIONS

TOWNSHIPS	SCHOOL DISTRICTS	C.E.V. REAL	C.E.V PERSONAL	C.E.V TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Allendale	Allendale 70-040	835,446,100	30,270,600	865,716,700	636,702,248	30,270,600	666,972,848
	Hudsonville 70-190	408,200	0	408,200	193,242	0	193,242
	TOTAL	<u>835,854,300</u>	<u>30,270,600</u>	<u>866,124,900</u>	<u>636,895,490</u>	<u>30,270,600</u>	<u>667,166,090</u>
Blendon	Hudsonville 70-190	290,250,700	5,707,900	295,958,600	211,739,453	5,707,900	217,447,353
	Zeeland 70-350	161,231,300	8,519,300	169,750,600	104,763,690	8,519,300	113,282,990
	TOTAL	<u>451,482,000</u>	<u>14,227,200</u>	<u>465,709,200</u>	<u>316,503,143</u>	<u>14,227,200</u>	<u>330,730,343</u>
Chester	Coopersville 70-120	40,336,600	957,100	41,293,700	25,720,603	957,100	26,677,703
	Kent City 41-150	13,474,000	507,200	13,981,200	7,130,906	507,200	7,638,106
	Ravenna 61-210	40,202,500	1,387,300	41,589,800	24,346,536	1,387,300	25,733,836
	Sparta 41-240	52,940,400	6,869,700	59,810,100	32,642,962	6,869,700	39,512,662
	TOTAL	<u>146,953,500</u>	<u>9,721,300</u>	<u>156,674,800</u>	<u>89,841,007</u>	<u>9,721,300</u>	<u>99,562,307</u>
Crockery	Coopersville 70-120	729,600	14,600	744,200	373,394	14,600	387,994
	Fruitport 61-080	94,996,200	2,003,700	96,999,900	73,156,920	1,958,902	75,115,822
	Spring Lake 70-300	156,933,300	7,006,300	163,939,600	112,891,955	6,984,321	119,876,276
	TOTAL	<u>252,659,100</u>	<u>9,024,600</u>	<u>261,683,700</u>	<u>186,422,269</u>	<u>8,957,823</u>	<u>195,380,092</u>
Georgetown	Grandville 41-130	66,649,400	1,607,300	68,256,700	53,568,496	1,607,300	55,175,796
	Hudsonville 70-190	1,120,816,800	23,775,300	1,144,592,100	904,089,152	23,775,300	927,864,452
	Jenison 70-175	1,261,447,778	32,114,500	1,293,562,278	984,175,568	32,114,500	1,016,290,068
	TOTAL	<u>2,448,913,978</u>	<u>57,497,100</u>	<u>2,506,411,078</u>	<u>1,941,833,216</u>	<u>57,497,100</u>	<u>1,999,330,316</u>
Grand Haven	Grand Haven 70-010	1,159,155,283	24,591,155	1,183,746,438	882,845,759	24,591,155	907,436,914
Holland	Holland 70-020	39,606,900	4,325,100	43,932,000	27,053,480	4,325,100	31,378,580
	West Ottawa 70-070	1,367,173,900	60,200,600	1,427,374,500	979,851,034	60,200,600	1,040,051,634
	Zeeland 70-350	510,699,700	13,015,500	523,715,200	379,063,285	12,971,998	392,035,283
	TOTAL	<u>1,917,480,500</u>	<u>77,541,200</u>	<u>1,995,021,700</u>	<u>1,385,967,799</u>	<u>77,497,698</u>	<u>1,463,465,497</u>
Jamestown	Grandville 41-130	25,911,600	676,100	26,587,700	20,198,667	676,100	20,874,767
	Hudsonville 70-190	567,114,100	30,031,500	597,145,600	408,744,559	30,031,500	438,776,059
	TOTAL	<u>593,025,700</u>	<u>30,707,600</u>	<u>623,733,300</u>	<u>428,943,226</u>	<u>30,707,600</u>	<u>459,650,826</u>

2021

SCHOOL DISTRICTS IN ASSESSMENT JURISDICTIONS

TOWNSHIPS	SCHOOL DISTRICTS	C.E.V. REAL	C.E.V PERSONAL	C.E.V TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Olive	West Ottawa 70-070	123,020,100	9,372,200	132,392,300	80,979,583	9,312,851	90,292,434
	Zeeland 70-350	159,331,400	6,355,100	165,686,500	108,429,858	6,296,564	114,726,422
	TOTAL	<u>282,351,500</u>	<u>15,727,300</u>	<u>298,078,800</u>	<u>189,409,441</u>	<u>15,609,415</u>	<u>205,018,856</u>
Park	Holland 70-020	205,445,200	1,624,800	207,070,000	149,348,972	1,624,800	150,973,772
	West Ottawa 70-070	1,382,338,900	11,029,100	1,393,368,000	1,053,965,741	11,029,100	1,064,994,841
	TOTAL	<u>1,587,784,100</u>	<u>12,653,900</u>	<u>1,600,438,000</u>	<u>1,203,314,713</u>	<u>12,653,900</u>	<u>1,215,968,613</u>
Polkton	Coopersville 70-120	201,122,400	6,250,800	207,373,200	128,977,475	6,250,800	135,228,275
Port Sheldon	Grand Haven 70-010	206,838,500	114,710,400	321,548,900	156,827,073	114,710,400	271,537,473
	West Ottawa 70-070	330,149,500	6,734,000	336,883,500	252,238,355	6,733,266	258,971,621
	TOTAL	<u>536,988,000</u>	<u>121,444,400</u>	<u>658,432,400</u>	<u>409,065,428</u>	<u>121,443,666</u>	<u>530,509,094</u>
Robinson	Grand Haven 70-010	316,634,700	8,200,000	324,834,700	229,279,085	8,200,000	237,479,085
	Zeeland 70-350	57,876,400	3,184,700	61,061,100	41,370,979	3,184,700	44,555,679
	TOTAL	<u>374,511,100</u>	<u>11,384,700</u>	<u>385,895,800</u>	<u>270,650,064</u>	<u>11,384,700</u>	<u>282,034,764</u>
Spring Lake	Fruitport 61-080	58,368,700	1,600,400	59,969,100	47,653,913	1,600,400	49,254,313
	Grand Haven 70-010	194,795,100	2,732,400	197,527,500	149,126,586	2,732,400	151,858,986
	Spring Lake 70-300	843,088,100	15,960,400	859,048,500	668,942,221	15,941,300	684,883,521
	TOTAL	<u>1,096,251,900</u>	<u>20,293,200</u>	<u>1,116,545,100</u>	<u>865,722,720</u>	<u>20,274,100</u>	<u>885,996,820</u>
Tallmadge	Coopersville 70-120	189,303,500	4,181,800	193,485,300	132,591,360	4,181,800	136,773,160
	Grandville 41-130	206,865,500	20,905,200	227,770,700	153,183,627	20,905,200	174,088,827
	Kenowa Hills 41-145	110,385,500	2,915,700	113,301,200	78,343,658	2,915,700	81,259,358
	TOTAL	<u>506,554,500</u>	<u>28,002,700</u>	<u>534,557,200</u>	<u>364,118,645</u>	<u>28,002,700</u>	<u>392,121,345</u>
Wright	Coopersville 70-120	151,578,000	5,198,300	156,776,300	93,264,699	5,198,300	98,462,999
	Kenowa Hills 41-145	52,055,800	5,018,400	57,074,200	38,100,316	5,018,400	43,118,716
	Sparta 41-240	5,612,900	111,000	5,723,900	3,704,342	111,000	3,815,342
	TOTAL	<u>209,246,700</u>	<u>10,327,700</u>	<u>219,574,400</u>	<u>135,069,357</u>	<u>10,327,700</u>	<u>145,397,057</u>
Zeeland	Hudsonville 70-190	38,071,600	1,509,800	39,581,400	24,811,748	1,509,800	26,321,548
	Zeeland 70-350	596,803,900	27,002,700	623,806,600	437,241,867	27,002,700	464,244,567
	TOTAL	<u>634,875,500</u>	<u>28,512,500</u>	<u>663,388,000</u>	<u>462,053,615</u>	<u>28,512,500</u>	<u>490,566,115</u>

2021

SCHOOL DISTRICTS IN ASSESSMENT JURISDICTIONS

CITIES	SCHOOL DISTRICTS	C.E.V. REAL	C.E.V. PERSONAL	C.E.V. TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Coopersville	Coopersville 70-120	169,062,400	9,993,100	179,055,500	122,772,637	9,993,100	132,765,737
Ferrysburg	Grand Haven 70-010	279,048,500	2,440,993	281,489,493	204,228,441	2,440,993	206,669,434
Grand Haven	Grand Haven 70-010	879,805,200	23,654,800	903,460,000	631,967,273	23,654,800	655,622,073
Holland	Holland 70-020	1,115,087,000	41,173,000	1,156,260,000	824,168,285	41,184,100	865,352,385
	Zeeland 70-350	0	8,200	8,200	0	8,200	8,200
	TOTAL	<u>1,115,087,000</u>	<u>41,181,200</u>	<u>1,156,268,200</u>	<u>824,168,285</u>	<u>41,192,300</u>	<u>865,360,585</u>
Hudsonville	Hudsonville 70-190	326,876,600	14,391,800	341,268,400	249,385,635	14,391,800	263,777,435
Zeeland	Zeeland 70-350	387,876,800	225,528,100	613,404,900	273,689,013	225,379,700	499,068,713
GRAND TOTAL		16,392,966,561	825,367,948	17,218,334,509	12,203,844,651	824,982,650	13,028,827,301

2021

ASSESSMENT JURISDICTIONS IN SCHOOL DISTRICTS

SCHOOL DISTRICT	ASSESSMENT JURISDICTION	C.E.V. REAL	C.E.V PERSONAL	C.E.V TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Ottawa Area Intermediate School District							
Allendale 70-040	Allendale Twp.	835,446,100	30,270,600	865,716,700	636,702,248	30,270,600	666,972,848
Coopersville 70-120	Chester Twp.	40,336,600	957,100	41,293,700	25,720,603	957,100	26,677,703
	Crockery Twp.	729,600	14,600	744,200	373,394	14,600	387,994
	Polkton Twp.	201,122,400	6,250,800	207,373,200	128,977,475	6,250,800	135,228,275
	Tallmadge Twp.	189,303,500	4,181,800	193,485,300	132,591,360	4,181,800	136,773,160
	Wright Twp.	151,578,000	5,198,300	156,776,300	93,264,699	5,198,300	98,462,999
	Coopersville City	169,062,400	9,993,100	179,055,500	122,772,637	9,993,100	132,765,737
	TOTAL	752,132,500	26,595,700	778,728,200	503,700,168	26,595,700	530,295,868
Grand Haven 70-010	Grand Haven Twp.	1,159,155,283	24,591,155	1,183,746,438	882,845,759	24,591,155	907,436,914
	Port Sheldon Twp.	206,838,500	114,710,400	321,548,900	156,827,073	114,710,400	271,537,473
	Robinson Twp.	316,634,700	8,200,000	324,834,700	229,279,085	8,200,000	237,479,085
	Spring Lake Twp.	194,795,100	2,732,400	197,527,500	149,126,586	2,732,400	151,858,986
	Ferrysburg City	279,048,500	2,440,993	281,489,493	204,228,441	2,440,993	206,669,434
	Grand Haven City	879,805,200	23,654,800	903,460,000	631,967,273	23,654,800	655,622,073
	TOTAL	3,036,277,283	176,329,748	3,212,607,031	2,254,274,217	176,329,748	2,430,603,965
Holland 70-020	Holland Twp.	39,606,900	4,325,100	43,932,000	27,053,480	4,325,100	31,378,580
	Park Twp.	205,445,200	1,624,800	207,070,000	149,348,972	1,624,800	150,973,772
	Holland City	1,115,087,000	41,173,000	1,156,260,000	824,168,285	41,184,100	865,352,385
	TOTAL	1,360,139,100	47,122,900	1,407,262,000	1,000,570,737	47,134,000	1,047,704,737
Hudsonville 70-190	Allendale Twp.	408,200	0	408,200	193,242	0	193,242
	Blendon Twp.	290,250,700	5,707,900	295,958,600	211,739,453	5,707,900	217,447,353
	Georgetown Twp.	1,120,816,800	23,775,300	1,144,592,100	904,089,152	23,775,300	927,864,452
	Jamestown Twp.	567,114,100	30,031,500	597,145,600	408,744,559	30,031,500	438,776,059
	Zeeland Twp.	38,071,600	1,509,800	39,581,400	24,811,748	1,509,800	26,321,548
	Hudsonville City	326,876,600	14,391,800	341,268,400	249,385,635	14,391,800	263,777,435
	TOTAL	2,343,538,000	75,416,300	2,418,954,300	1,798,963,789	75,416,300	1,874,380,089
Jenison 70-175	Georgetown Twp.	1,261,447,778	32,114,500	1,293,562,278	984,175,568	32,114,500	1,016,290,068

2021

ASSESSMENT JURISDICTIONS IN SCHOOL DISTRICTS

SCHOOL DISTRICT	ASSESSMENT JURISDICTION	C.E.V. REAL	C.E.V. PERSONAL	C.E.V. TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Spring Lake 70-300	Crockery Twp.	156,933,300	7,006,300	163,939,600	112,891,955	6,984,321	119,876,276
	Spring Lake Twp.	843,088,100	15,960,400	859,048,500	668,942,221	15,941,300	684,883,521
	TOTAL	<u>1,000,021,400</u>	<u>22,966,700</u>	<u>1,022,988,100</u>	<u>781,834,176</u>	<u>22,925,621</u>	<u>804,759,797</u>
West Ottawa 70-070	Holland Twp.	1,367,173,900	60,200,600	1,427,374,500	979,851,034	60,200,600	1,040,051,634
	Olive Twp.	123,020,100	9,372,200	132,392,300	80,979,583	9,312,851	90,292,434
	Park Twp.	1,382,338,900	11,029,100	1,393,368,000	1,053,965,741	11,029,100	1,064,994,841
	Port Sheldon Twp.	330,149,500	6,734,000	336,883,500	252,238,355	6,733,266	258,971,621
	TOTAL	<u>3,202,682,400</u>	<u>87,335,900</u>	<u>3,290,018,300</u>	<u>2,367,034,713</u>	<u>87,275,817</u>	<u>2,454,310,530</u>
Zeeland 70-350	Blendon Twp.	161,231,300	8,519,300	169,750,600	104,763,690	8,519,300	113,282,990
	Holland Twp.	510,699,700	13,015,500	523,715,200	379,063,285	12,971,998	392,035,283
	Olive Twp.	159,331,400	6,355,100	165,686,500	108,429,858	6,296,564	114,726,422
	Robinson Twp.	57,876,400	3,184,700	61,061,100	41,370,979	3,184,700	44,555,679
	Zeeland Twp.	596,803,900	27,002,700	623,806,600	437,241,867	27,002,700	464,244,567
	Holland City	0	8,200	8,200	0	8,200	8,200
	Zeeland City	387,876,800	225,528,100	613,404,900	273,689,013	225,379,700	499,068,713
	TOTAL	<u>1,873,819,500</u>	<u>283,613,600</u>	<u>2,157,433,100</u>	<u>1,344,558,692</u>	<u>283,363,162</u>	<u>1,627,921,854</u>
Total Ottawa Intermediate School District - Ottawa County Only		15,665,504,061	781,765,948	16,447,270,009	11,671,814,308	781,425,448	12,453,239,756
Kent Intermediate School District (Also Grand Rapids Community College)							
Grandville 41-130	Georgetown Twp.	66,649,400	1,607,300	68,256,700	53,568,496	1,607,300	55,175,796
	Jamestown Twp.	25,911,600	676,100	26,587,700	20,198,667	676,100	20,874,767
	Tallmadge Twp.	206,865,500	20,905,200	227,770,700	153,183,627	20,905,200	174,088,827
	TOTAL	<u>299,426,500</u>	<u>23,188,600</u>	<u>322,615,100</u>	<u>226,950,790</u>	<u>23,188,600</u>	<u>250,139,390</u>
Kenowa Hills 41-145	Tallmadge Twp.	110,385,500	2,915,700	113,301,200	78,343,658	2,915,700	81,259,358
	Wright Twp.	52,055,800	5,018,400	57,074,200	38,100,316	5,018,400	43,118,716
	TOTAL	<u>162,441,300</u>	<u>7,934,100</u>	<u>170,375,400</u>	<u>116,443,974</u>	<u>7,934,100</u>	<u>124,378,074</u>
Kent City 41-150	Chester Twp.	13,474,000	507,200	13,981,200	7,130,906	507,200	7,638,106
Sparta 41-240	Chester Twp.	52,940,400	6,869,700	59,810,100	32,642,962	6,869,700	39,512,662
	Wright Twp.	5,612,900	111,000	5,723,900	3,704,342	111,000	3,815,342
	TOTAL	<u>58,553,300</u>	<u>6,980,700</u>	<u>65,534,000</u>	<u>36,347,304</u>	<u>6,980,700</u>	<u>43,328,004</u>
Total Kent Intermediate School District Ottawa County Only		533,895,100	38,610,600	572,505,700	386,872,974	38,610,600	425,483,574

2021

ASSESSMENT JURISDICTIONS IN SCHOOL DISTRICTS

SCHOOL DISTRICT	ASSESSMENT JURISDICTION	C.E.V. REAL	C.E.V PERSONAL	C.E.V TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Muskegon Area Intermediate School District							
Fruitport 61-080	Crockery Twp.	94,996,200	2,003,700	96,999,900	73,156,920	1,958,902	75,115,822
	Spring Lake Twp.	58,368,700	1,600,400	59,969,100	47,653,913	1,600,400	49,254,313
	TOTAL	<u>153,364,900</u>	<u>3,604,100</u>	<u>156,969,000</u>	<u>120,810,833</u>	<u>3,559,302</u>	<u>124,370,135</u>
Ravenna 61-210	Chester Twp.	40,202,500	1,387,300	41,589,800	24,346,536	1,387,300	25,733,836
Total Muskegon Area Intermediate School District		193,567,400	4,991,400	198,558,800	145,157,369	4,946,602	150,103,971
GRAND TOTAL (Ottawa, Kent, Muskegon Intermediate School Districts)		<u>16,392,966,561</u>	<u>825,367,948</u>	<u>17,218,334,509</u>	<u>12,203,844,651</u>	<u>824,982,650</u>	<u>13,028,827,301</u>

ASSESSMENT JURISDICTIONS IN DISTRICT LIBRARIES AND AUTHORITIES

LIBRARY DISTRICT	ASSESSMENT JURISDICTION	C.E.V. REAL	C.E.V. PERSONAL	C.E.V. TOTAL	TAXABLE REAL	TAXABLE PERSONAL	TOTAL TAXABLE
Loutit	Grand Haven Twp.	1,159,155,283	24,591,155	1,183,746,438	882,845,759	24,591,155	907,436,914
	Robinson Twp.	374,511,100	11,384,700	385,895,800	270,650,064	11,384,700	282,034,764
	Ferrysburg City	279,048,500	2,440,993	281,489,493	204,228,441	2,440,993	206,669,434
	Grand Haven City	879,805,200	23,654,800	903,460,000	631,967,273	23,654,800	655,622,073
	Port Sheldon Twp. (GHSD ONLY)	206,838,500	114,710,400	321,548,900	156,827,073	114,710,400	271,537,473
	TOTAL	2,899,358,583	176,782,048	3,076,140,631	2,146,518,610	176,782,048	2,323,300,658
Coopersville	Chester Twp.	146,953,500	9,721,300	156,674,800	89,841,007	9,721,300	99,562,307
	Polkton Twp.	201,122,400	6,250,800	207,373,200	128,977,475	6,250,800	135,228,275
	Wright Twp.	209,246,700	10,327,700	219,574,400	135,069,357	10,327,700	145,397,057
	Coopersville City	169,062,400	9,993,100	179,055,500	122,772,637	9,993,100	132,765,737
	TOTAL	726,385,000	36,292,900	762,677,900	476,660,476	36,292,900	512,953,376
Spring Lake	Spring Lake Twp.	1,096,251,900	20,293,200	1,116,545,100	865,722,720	20,274,100	885,996,820
Herrick Ottawa County Portion Only	Holland Township	1,917,480,500	77,541,200	1,995,021,700	1,385,967,799	77,497,698	1,463,465,497
	Park	1,587,784,100	12,653,900	1,600,438,000	1,203,314,713	12,653,900	1,215,968,613
	Holland City	1,115,087,000	41,181,200	1,156,268,200	824,168,285	41,192,300	865,360,585
	TOTAL	4,620,351,600	131,376,300	4,751,727,900	3,413,450,797	131,343,898	3,544,794,695

Macatawa Are:

Ottawa County Portion Only	Holland Township Holland City	1,917,480,500 1,115,087,000	77,541,200 41,181,200	1,995,021,700 1,156,268,200	1,385,967,799 824,168,285	77,497,698 41,192,300	1,463,465,497 865,360,585
	TOTAL	3,032,567,500	118,722,400	3,151,289,900	2,210,136,084	118,689,998	2,328,826,082

West Michigan Airport Authority

Ottawa County Portion Only	Park Holland City Zeeland City	1,587,784,100 1,115,087,000 387,876,800	12,653,900 41,181,200 225,528,100	1,600,438,000 1,156,268,200 613,404,900	1,203,314,713 824,168,285 273,689,013	12,653,900 41,192,300 225,379,700	1,215,968,613 865,360,585 499,068,713
	TOTAL	3,090,747,900	279,363,200	3,370,111,100	2,301,172,011	279,225,900	2,580,397,911

Holland Area Swimming Pool Authority - See Holland Public Schools

2021
TAXABLE VALUE BY CLASS IN SCHOOL DISTRICT

(Ottawa County Portion Only)

Ottawa Intermediate School Dist.										
	Allendale 70-040	Coopersville 70-120	Grand Haven 70-010	Holland 70-020	Hudsonville 70-190	Jenison 70-175	Spring Lake 70-300	West Ottawa 70-070	Zeeland 70-350	Ottawa ISD Total
Real Property										
Agricultural	21,051,410	83,169,696	29,563,161	974,108	63,802,474	969,411	10,744,794	41,372,404	65,264,349	316,911,807
Commercial	170,403,677	42,933,617	268,424,257	261,720,195	167,548,160	102,480,186	46,916,461	315,278,472	141,006,997	1,516,712,022
Industrial	24,247,184	22,311,712	115,411,536	35,607,315	45,550,982	24,877,015	30,564,894	165,844,870	155,094,248	619,509,756
Residential	420,999,977	355,285,143	1,840,875,263	702,174,720	1,522,062,173	855,848,956	693,608,027	1,844,538,967	983,193,098	9,218,586,324
Timber-Cutover	0	0	0	0	0	0	0	0	0	0
Developmental	0	0	0	94,399	0	0	0	0	0	94,399
Total Real	636,702,248	503,700,168	2,254,274,217	1,000,570,737	1,798,963,789	984,175,568	781,834,176	2,367,034,713	1,344,558,692	11,671,814,308
Personal Property										
Commercial	11,719,200	6,419,300	26,509,355	31,952,300	23,870,000	16,941,100	5,505,800	39,968,400	21,675,200	184,560,655
Industrial	881,500	3,727,700	115,457,693	6,336,300	6,800,000	712,000	3,667,900	18,679,600	216,449,200	372,711,893
Utility	17,669,900	16,448,700	34,362,700	8,845,400	44,746,300	14,461,400	13,751,921	28,627,817	45,238,762	224,152,900
Total Personal	30,270,600	26,595,700	176,329,748	47,134,000	75,416,300	32,114,500	22,925,621	87,275,817	283,363,162	781,425,448
Total Real & Personal	666,972,848	530,295,868	2,430,603,965	1,047,704,737	1,874,380,089	1,016,290,068	804,759,797	2,454,310,530	1,627,921,854	12,453,239,756

70

Kent Intermediate School Dist.						Muskegon Area Intermediate School Dist.			Ottawa County Grand Total
	Grandville 41-130	Kenowa Hills 41-145	Kent City 41-150	Sparta 41-240	Kent ISD Total	Fruitport 61-080	Ravenna 61-210	Muskegon ISD TOTAL	
Real Property									
Agricultural	4,131,262	5,481,879	3,447,180	18,150,323	31,210,644	3,050,415	7,846,009	10,896,424	359,018,875
Commercial	13,934,619	22,378,483	0	930,392	37,243,494	4,880,175	444,720	5,324,895	1,559,280,411
Industrial	16,508,161	4,743,464	50,819	489,573	21,792,017	2,659,973	286,644	2,946,617	644,248,390
Residential	192,376,748	83,840,148	3,632,907	16,777,016	296,626,819	110,220,270	15,769,163	125,989,433	9,641,202,576
Timber-Cutover	0	0	0	0	0	0	0	0	0
Developmental	0	0	0	0	0	0	0	0	94,399
Total Real	226,950,790	116,443,974	7,130,906	36,347,304	386,872,974	120,810,833	24,346,536	145,157,369	12,203,844,651
Personal Property									
Commercial	2,934,600	3,642,900	0	466,900	7,044,400	206,700	252,100	458,800	192,063,855
Industrial	846,600	536,400	0	33,600	1,416,600	130,500	0	130,500	374,258,993
Utility	19,407,400	3,754,800	507,200	6,480,200	30,149,600	3,222,102	1,135,200	4,357,302	258,659,802
Total Personal	23,188,600	7,934,100	507,200	6,980,700	38,610,600	3,559,302	1,387,300	4,946,602	824,982,650
Total Real & Personal	250,139,390	124,378,074	7,638,106	43,328,004	425,483,574	124,370,135	25,733,836	150,103,971	13,028,827,301

Renaissance Zones Senior/Disabled Housing

(Both sets of Values are included in the
Equalized, Assessed and Taxable Values)

MICHIGAN RENAISSANCE ZONE ACT (Act 376 of 1996)
OTTAWA COUNTY EQUALIZATION DEPARTMENT
 Addendum to 2021 Equalization Report

All Figures listed below are included in figures listed elsewhere in this report.

211.7ff Real and personal property located in renaissance zone.

(1) For taxes levied after 1996, except as otherwise provided in subsections (2) and (3) and except as limited in subsections (4), (5), and (6), real property in a renaissance zone and personal property located in a renaissance zone is exempt from taxes collected under this act to the extent and for the duration provided pursuant to the Michigan renaissance zone act, 1996 PA 376, MCL 125.2681 to 125.2696

(2) Real and personal property in a renaissance zone is not exempt from collection of the following:

(a) A special assessment levied by the local tax collecting unit in which the property is located.

(b) Ad valorem property taxes specifically levied for the payment of principal and interest of obligations approved by the electors or obligations pledging the unlimited taxing power of the local governmental unit.

(c) A tax levied under section 705, 1211c, or 1212 of the revised school code, 1976 PA 451, MCL 380.705, 380.1211c, and 380.1212

380.705 ...a regional enhancement property tax may be levied by an intermediate school district at a rate not to exceed 3 mills

380.1211c ...a school district may levy, in addition to the millage authorized under section 1211, not more than 3 additional mills for enhancing operating revenue

380.1212 ...the board of a school district may levy a tax of not to exceed 5 mills on the state equalized valuation of the school district ...for the purpose of creating a sinking fund

UNIT	ZONE TYPE	SCHOOL DISTRICT		Ad-Valorem Included in Equalized Values					IFT Included in IFT Values					Ad-Valorem & IFT		
				#	REAL	#	PERSONAL	#	TOTAL	#	REAL	#	PERSONAL	#	TOTAL	#
17 Holland Twp																
	Agricultural	70070 West Ottawa	Assessed		15,057,500		7,579,200		22,636,700		0		0		0	22,636,700
			Taxable	1	10,028,900	1	7,579,200	2	17,608,100	0	0	0	0	0	2	17,608,100
25 Tallmadge Twp																
	Tool/Die	41145 Kenowa Hills	Assessed		102,900		127,100		230,000		0		0		0	230,000
			Taxable	1	77,346	1	127,100	2	204,446	0	0	0	0	0	2	204,446
65 Holland City																
	Tool/Die	70020 Holland	Assessed		3,445,000		1,292,700		4,737,700		278,600		1,455,700		1,734,300	6,472,000
			Taxable	1	1,551,322	1	1,292,700	2	2,844,022	2	248,292	2	1,455,700	4	1,703,992	4,548,014
County Total																
			C.E.V.		18,605,400		8,999,000		27,604,400		278,600		1,455,700		1,734,300	29,338,700
			Taxable	3	11,657,568	3	8,999,000	6	20,656,568	2	248,292	2	1,455,700	4	1,703,992	22,360,560

Senior Citizen and Disabled Family Housing Facility Properties(Act 585 of 2008)

OTTAWA COUNTY EQUALIZATION DEPARTMENT

Addendum to 2021 Equalization Report

All Figures listed below are included in figures listed elsewhere in this report.

These figures appear on the ad valorem assessment roll, but are exempt on the ad valorem tax roll.

The State Treasurer makes a payment in lieu of taxes to county and local taxing units / authorities.

211.7d Senior Citizen and Disabled Family Housing Facility Exemption.

(1) Housing owned and operated by a nonprofit corporation or association, by a limited dividend housing corporation, or by this state, a political subdivision of this state, or an instrumentality of this state, for occupancy or use solely by elderly or disabled families is exempt from the collection of taxes under this act. For purposes of this section, housing is considered occupied solely by elderly or disabled families even if 1 or more of the units is occupied by service personnel, such as a custodian or nurse.

(3) If property for which an exemption is claimed under this section would have been subject to the collection of taxes under this act if an exemption had not been granted under this section, the state treasurer, upon verification, shall make a payment in lieu of taxes, which shall be in the following amount:

(a) For property exempt under this section before January 1, 2009, the amount of taxes paid on that property for the 2008 tax year, excluding any mills that would have been levied under all of the following:

- (i) Section 1211 of the revised school code, 1976 PA 451, MCL 380.1211.
- (ii) The state education tax act, 1993 PA 331, MCL 211.901 to 211.906

Per BULLETIN NO 16 of 2009

The calculation of the base valuation for the Senior Citizen and Disabled Family Housing Exemption for property already exempt under this act prior to the January 20, 2009 effective date of amendatory Act 585, is the property's taxable value on the assessment roll in the 2008 tax year *The property remains on the ad valorem assessment roll*

Local Unit	School District	2020 Assessed			2021 Assessed			Frozen Taxable		
		Real	Personal	Total	Real	Personal	Total	Real	Personal	Total
17 Holland Twp	70700 West Ottawa	864,800	-	864,800	851,500	-	851,500	611,900	-	611,900
24 Spring Lake Twp & in Village	70300 Spring Lake	935,500	9,200	944,700	1,087,200	26,400	1,113,600	1,091,541	7,300	1,098,841
44 Coopersville City	70120 Coopersville	923,900	-	923,900	957,900	-	957,900	1,098,488	-	1,098,488
65 Holland City	70020 Holland	211,500	-	211,500	207,800	-	207,800	166,568	11,100	177,668
79 Zeeland City	70350 Zeeland	1,516,700	102,100	1,618,800	1,604,900	156,300	1,761,200	1,060,296	7,900	1,068,196
		4,452,400	111,300	4,563,700	4,709,300	182,700	4,892,000	4,028,793	26,300	4,055,093

Parcel List

	<u>Real</u>	<u>Personal</u>		<u>Real</u>	<u>Personal</u>
Holland Twp	70-16-18-177-012		Coopersville City	70-05-26-201-027	
Spring Lake Twp	70-03-14-375-061	70-50-24-081-200	Holland City	70-16-30-452-032	70-50-65-080-195
			Zeeland City	70-17-18-300-047	70-50-79-226-255

Special Rolls

-Industrial Facilities Exemptions

(PA 198 of 1974)

-DNR-PILT

-Neighborhood Enterprise Zone

-Commercial Rehabilitation Exemptions

(PA 210 of 2005)

-Commercial Redevelopment Act Roll

(PA 255 of 1978)

-Obsolete Property Rehabilitation Act

(PA 146 of 2000, as amended)

INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)

OTTAWA COUNTY EQUALIZATION DEPT.

Addendum to 2021 Equalization Report

Equivalent State Equalized Values

as of December 31, 2020

NOT INCLUDED IN EQUALIZED VALUES

TOWNSHIPS	Act 198 New Facility				Act 198 Rehabilitated Facility				TOTAL		New Certificates for 2020		
	Real		Personal		Real		Personal		New & Rehab		True Cash Value of Exemption Granted		
	Parcels	Eq. S.E.V.	Parcels	Eq. S.E.V.	Parcels	Eq. S.E.V.	Parcels	Eq. S.E.V.	Parcels	Eq. S.E.V.	#	Real	Personal
Allendale Ch.	7	4,061,400	4	96,700	0	0	0	0	11	4,158,100	0	0	0
Blendon	0	0	0	0	0	0	0	0	0	0	0	0	0
Chester	1	80,400	1	187,200	0	0	0	0	2	267,600	0	0	0
Crockery	2	286,400	2	22,100	0	0	0	0	4	308,500	0	0	0
Georgetown Ch.	6	4,600,600	0	0	0	0	0	0	6	4,600,600	0	0	0
Grand Haven Ch.	5	2,402,000	1	0	0	0	0	0	6	2,402,000	0	0	0
Holland Ch.	83	73,364,300	97	7,553,200	3	1,017,900	0	0	183	81,935,400	3	17,314,005	0
Jamestown Ch.	13	27,388,900	9	897,500	0	0	0	0	22	28,286,400	0	0	0
Olive	7	2,403,100	9	3,019,300	2	534,900	0	0	18	5,957,300	0	0	0
Park	0	0	0	0	0	0	0	0	0	0	0	0	0
Polkton	0	0	0	0	0	0	0	0	0	0	0	0	0
Port Sheldon	0	0	0	0	0	0	0	0	0	0	0	0	0
Robinson	0	0	0	0	0	0	0	0	0	0	0	0	0
Spring Lake	13	4,779,500	25	1,686,500	0	0	0	0	38	6,466,000	0	0	0
Tallmadge Ch.	5	4,025,700	7	1,978,200	0	0	0	0	12	6,003,900	0	0	0
Wright	4	1,722,000	3	617,600	0	0	0	0	7	2,339,600	0	0	0
Zeeland Ch.	27	45,764,400	19	670,800	0	0	0	0	46	46,435,200	1	1,295,156	0
<u>CITIES</u>													
Coopersville	20	52,550,100	27	11,351,900	0	0	0	0	47	63,902,000	0	0	0
Ferrysburg	0	0	0	0	0	0	0	0	0	0	0	0	0
Grand Haven	16	5,721,600	24	2,193,800	1	127,500	0	0	41	8,042,900	0	0	0
Holland	6	2,333,200	7	2,515,700	1	69,700	0	0	14	4,918,600	1	6,018,804	0
Hudsonville	7	9,238,800	3	328,000	0	0	0	0	10	9,566,800	0	0	0
Zeeland	35	34,732,100	50	15,639,200	0	0	0	0	85	50,371,300	2	77,182,107	0
TOTAL COUNTY	257	275,454,500	288	48,757,700	7	1,750,000	0	0	552	325,962,200	7	101,810,072	0

Last Year 316,470,600 15 31,338,371 1,500,000

Included in above

Spring Lake Village	0	0	0	0	0	0	0	0	0	0	0	0	0
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INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)

OTTAWA COUNTY EQUALIZATION DEPT.

Addendum to 2021 Equalization Report

Equivalent Taxable Values

as of December 31, 2020

NOT INCLUDED IN MAJOR CLASS COMPARISON TAXABLE VALUES

TOWNSHIPS	Act 198 New Facility				Act 198 Rehabilitated Facility				TOTAL	
	Real		Personal		Real		Personal		New & Rehab	
	Parcels	Taxable	Parcels	Taxable	Parcels	Taxable	Parcels	Taxable	Parcels	Taxable
Allendale Ch.	7	2,836,495	4	96,700	0	0	0	0	11	2,933,195
Blendon	0	0	0	0	0	0	0	0	0	0
Chester	1	68,244	1	187,200	0	0	0	0	2	255,444
Crockery	2	205,679	2	22,100	0	0	0	0	4	227,779
Georgetown Ch.	6	4,231,416	0	0	0	0	0	0	6	4,231,416
Grand Haven Ch.	5	2,079,215	1	0	0	0	0	0	6	2,079,215
Holland Ch.	83	49,160,763	97	7,553,200	3	1,017,900	0	0	183	57,731,863
Jamestown Ch.	13	24,184,197	9	897,500	0	0	0	0	22	25,081,697
Olive	7	2,168,768	9	3,019,300	2	534,700	0	0	18	5,722,768
Park	0	0	0	0	0	0	0	0	0	0
Polkton	0	0	0	0	0	0	0	0	0	0
Port Sheldon	0	0	0	0	0	0	0	0	0	0
Robinson	0	0	0	0	0	0	0	0	0	0
Spring Lake	13	4,631,208	25	1,686,500	0	0	0	0	38	6,317,708
Tallmadge Ch.	5	3,449,829	7	1,978,200	0	0	0	0	12	5,428,029
Wright	4	1,719,033	3	617,600	0	0	0	0	7	2,336,633
Zeeland Ch.	27	43,318,366	19	670,800	0	0	0	0	46	43,989,166
CITIES										
Coopersville	20	41,727,380	27	11,351,900	0	0	0	0	47	53,079,280
Ferrysburg	0	0	0	0	0	0	0	0	0	0
Grand Haven	16	3,636,685	24	2,193,800	1	36,900	0	0	41	5,867,385
Holland	6	2,247,914	7	2,515,700	1	69,700	0	0	14	4,833,314
Hudsonville	7	7,829,833	3	328,000	0	0	0	0	10	8,157,833
Zeeland	35	32,180,913	50	15,639,200	0	0	0	0	85	47,820,113
TOTAL COUNTY	257	225,675,938	288	48,757,700	7	1,659,200	0	0	552	276,092,838

Last Year 283,369,899

Included in above

Spring Lake Village	0	0	0	0	0	0	0	0	0	0
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INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)
 Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
 NOT INCLUDED IN MAJOR CLASS COMPARISON

SCHOOL DISTRICTS IN ASSESSMENT JURISDICTIONS

TOWNSHIP	TYPE OF IFT NEW/REHAB	SCHOOL DISTRICT	EQUIVALENT S E V			EQUIVALENT TAXABLE		
			REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL
ALLENDALE	IFT NEW	70-040 Allendale	4,061,400	96,700	4,158,100	2,836,495	96,700	2,933,195
BLENDON	NONE	NONE	0	0	0	0	0	0
CHESTER	IFT NEW	41-240 Sparta	80,400	187,200	267,600	68,244	187,200	255,444
CROCKERY	IFT NEW	70-300 Spring Lake	286,400	22,100	308,500	205,679	22,100	227,779
GEORGETOWN	IFT NEW	70-190 Hudsonville	2,216,000	0	2,216,000	2,193,351	0	2,193,351
		70-175 Jenison	2,384,600	0	2,384,600	2,038,065	0	2,038,065
		TOTAL	4,600,600	0	4,600,600	4,231,416	0	4,231,416
GRAND HAVEN	IFT NEW	70-010 Grand Haven	2,402,000	0	2,402,000	2,079,215	0	2,079,215
HOLLAND	IFT NEW	70-020 Holland	0	0	0	0	0	0
		70-070 West Ottawa	71,967,700	7,389,900	79,357,600	48,273,560	7,389,900	55,663,460
		70-350 Zeeland	1,396,600	163,300	1,559,900	887,203	163,300	1,050,503
		SUB-TOTAL	73,364,300	7,553,200	80,917,500	49,160,763	7,553,200	56,713,963
	IFT REHAB	70-020 Holland	142,800	0	142,800	142,800	0	142,800
		70-070 West Ottawa	111,100	0	111,100	111,100	0	111,100
		70-350 Zeeland	764,000	0	764,000	764,000	0	764,000
		SUB-TOTAL	1,017,900	0	1,017,900	1,017,900	0	1,017,900
	IFT TOTAL	70-020 Holland	142,800	0	142,800	142,800	0	142,800
		70-070 West Ottawa	72,078,800	7,389,900	79,468,700	48,384,660	7,389,900	55,774,560
70-350 Zeeland		2,160,600	163,300	2,323,900	1,651,203	163,300	1,814,503	
TOTAL		74,382,200	7,553,200	81,935,400	50,178,663	7,553,200	57,731,863	
JAMESTOWN	IFT NEW	70-190 Hudsonville	27,388,900	897,500	28,286,400	24,184,197	897,500	25,081,697
OLIVE	IFT NEW	70-070 West Ottawa	1,076,000	37,700	1,113,700	984,618	37,700	1,022,318
		70-350 Zeeland	1,327,100	2,981,600	4,308,700	1,184,150	2,981,600	4,165,750
		SUB-TOTAL	2,403,100	3,019,300	5,422,400	2,168,768	3,019,300	5,188,068
	IFT REHAB	70-350 Zeeland	534,900	0	534,900	534,700	0	534,700
	IFT TOTAL	70-070 West Ottawa	1,076,000	37,700	1,113,700	984,618	37,700	1,022,318
		70-350 Zeeland	1,862,000	2,981,600	4,843,600	1,718,850	2,981,600	4,700,450
TOTAL		2,938,000	3,019,300	5,957,300	2,703,468	3,019,300	5,722,768	
PARK	NONE	NONE	0	0	0	0	0	0
POLKTON	NONE	NONE	0	0	0	0	0	0
PORT SHELDON	NONE	NONE	0	0	0	0	0	0
ROBINSON	NONE	NONE	0	0	0	0	0	0

INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)
 Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
 NOT INCLUDED IN MAJOR CLASS COMPARISON
SCHOOL DISTRICTS IN ASSESSMENT JURISDICTIONS

TOWNSHIP	TYPE OF IFT NEW/REHAB	SCHOOL DISTRICT	EQUIVALENT S E V			EQUIVALENT TAXABLE		
			REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL
SPRING LAKE	IFT NEW	61-080 Fruitport	942,300	0	942,300	852,375	0	852,375
		70-010 Grand Haven	0	11,700	11,700	0	11,700	11,700
		70-300 Spring Lake	3,837,200	1,674,800	5,512,000	3,778,833	1,674,800	5,453,633
		TOTAL	4,779,500	1,686,500	6,466,000	4,631,208	1,686,500	6,317,708
TALLMADGE	IFT NEW	41-130 Grandville	4,025,700	1,978,200	6,003,900	3,449,829	1,978,200	5,428,029
WRIGHT	IFT NEW	70-120 Coopersville	1,243,200	617,600	1,860,800	1,240,233	617,600	1,857,833
		41-145 Kenowa Hills	478,800	0	478,800	478,800	0	478,800
		41-240 Sparta	0	0	0	0	0	0
		TOTAL	1,722,000	617,600	2,339,600	1,719,033	617,600	2,336,633
ZEELAND	IFT NEW	70-190 Hudsonville	256,500	48,800	305,300	242,296	48,800	291,096
		70-350 Zeeland	45,507,900	622,000	46,129,900	43,076,070	622,000	43,698,070
		TOTAL	45,764,400	670,800	46,435,200	43,318,366	670,800	43,989,166
CITIES								
COOPERSVILLE	IFT NEW	70-120 Coopersville	52,550,100	11,351,900	63,902,000	41,727,380	11,351,900	53,079,280
FERRYSBURG	NONE	NONE	0	0	0	0	0	0
GRAND HAVEN	IFT NEW	70-010 Grand Haven	5,721,600	2,193,800	7,915,400	3,636,685	2,193,800	5,830,485
	IFT REHAB	70-010 Grand Haven	127,500	0	127,500	36,900	0	36,900
	IFT TOTAL	70-010 Grand Haven	5,849,100	2,193,800	8,042,900	3,673,585	2,193,800	5,867,385
HOLLAND	IFT NEW	70-020 Holland	2,333,200	2,515,700	4,848,900	2,247,914	2,515,700	4,763,614
	IFT REHAB	70-020 Holland	69,700	0	69,700	69,700	0	69,700
	IFT TOTAL	70-020 Holland	2,402,900	2,515,700	4,918,600	2,317,614	2,515,700	4,833,314
HUDSONVILLE	IFT NEW	70-190 Hudsonville	9,238,800	328,000	9,566,800	7,829,833	328,000	8,157,833
ZEELAND	IFT NEW	70-350 Zeeland	34,732,100	15,639,200	50,371,300	32,180,913	15,639,200	47,820,113
	IFT REHAB	70-350 Zeeland	0	0	0	0	0	0
	IFT TOTAL	70-350 Zeeland	34,732,100	15,639,200	50,371,300	32,180,913	15,639,200	47,820,113
GRAND TOTALS								
	IFT NEW		275,454,500	48,757,700	324,212,200	225,675,938	48,757,700	274,433,638
	IFT REHAB		1,750,000	0	1,750,000	1,659,200	0	1,659,200
GRAND TOTAL IFT NEW & REHAB			277,204,500	48,757,700	325,962,200	227,335,138	48,757,700	276,092,838

INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)
 Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020

NOT INCLUDED IN MAJOR CLASS COMPARISON

ASSESSMENT JURISDICTIONS IN SCHOOL DISTRICTS

SCHOOL DISTRICT	TYPE OF IFT NEW/REHAB	ASSESSMENT JURISDICTION	EQUIVALENT S E V			EQUIVALENT TAXABLE		
			REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL
OTTAWA AREA INTERMEDIATE SCHOOL DISTRICT								
ALLENDALE 70-040	IFT NEW	Allendale Township	4,061,400	96,700	4,158,100	2,836,495	96,700	2,933,195
COOPERSVILLE 70-120	IFT NEW	Wright Township	1,243,200	617,600	1,860,800	1,240,233	617,600	1,857,833
		Coopersville City	52,550,100	11,351,900	63,902,000	41,727,380	11,351,900	53,079,280
		TOTAL	53,793,300	11,969,500	65,762,800	42,967,613	11,969,500	54,937,113
GRAND HAVEN 70-010	IFT NEW	Grand Haven Township	2,402,000	0	2,402,000	2,079,215	0	2,079,215
		Spring Lake Township	0	11,700	11,700	0	11,700	11,700
		Ferrysburg City	0	0	0	0	0	0
		Grand Haven City	5,721,600	2,193,800	7,915,400	3,636,685	2,193,800	5,830,485
		SUB-TOTAL	8,123,600	2,205,500	10,329,100	5,715,900	2,205,500	7,921,400
	IFT REHAB	Grand Haven City	127,500	0	127,500	36,900	0	36,900
	TOTAL	8,251,100	2,205,500	10,456,600	5,752,800	2,205,500	7,958,300	
HOLLAND 70-020	IFT NEW	Holland Township	0	0	0	0	0	0
		Holland City	2,333,200	2,515,700	4,848,900	2,247,914	2,515,700	4,763,614
		SUB-TOTAL	2,333,200	2,515,700	4,848,900	2,247,914	2,515,700	4,763,614
	IFT REHAB	Holland Township	142,800	0	142,800	142,800	0	142,800
		Holland City	69,700	0	69,700	69,700	0	69,700
	SUB-TOTAL	212,500	0	212,500	212,500	0	212,500	
	IFT TOTAL	TOTAL	2,545,700	2,515,700	5,061,400	2,460,414	2,515,700	4,976,114
HUDSONVILLE 70-190	IFT NEW	Georgetown Township	2,216,000	0	2,216,000	2,193,351	0	2,193,351
		Jamestown Township	27,388,900	897,500	28,286,400	24,184,197	897,500	25,081,697
		Hudsonville City	9,238,800	328,000	9,566,800	7,829,833	328,000	8,157,833
		Zeeland Township	256,500	48,800	305,300	242,296	48,800	291,096
		TOTAL	39,100,200	1,274,300	40,374,500	34,449,677	1,274,300	35,723,977
JENISON 70-175	IFT NEW	Georgetown Township	2,384,600	0	2,384,600	2,038,065	0	2,038,065
SPRING LAKE 70-300	IFT NEW	Spring Lake Township	3,837,200	1,674,800	5,512,000	3,778,833	1,674,800	5,453,633
		Crockery Township	286,400	22,100	308,500	205,679	22,100	227,779
		TOTAL	4,123,600	1,696,900	5,820,500	3,984,512	1,696,900	5,681,412
WEST OTTAWA 70-070	IFT NEW	Holland Township	71,967,700	7,389,900	79,357,600	48,273,560	7,389,900	55,663,460
		Olive Township	1,076,000	37,700	1,113,700	984,618	37,700	1,022,318
		SUB-TOTAL	73,043,700	7,427,600	80,471,300	49,258,178	7,427,600	56,685,778
	IFT REHAB	Holland Township	111,100	0	111,100	111,100	0	111,100
	IFT TOTAL	TOTAL	73,154,800	7,427,600	80,582,400	49,369,278	7,427,600	56,796,878

INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)
 Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
 NOT INCLUDED IN MAJOR CLASS COMPARISON
ASSESSMENT JURISDICTIONS IN SCHOOL DISTRICTS

SCHOOL DISTRICT	TYPE OF IFT NEW/REHAB	ASSESSMENT JURISDICTION	EQUIVALENT S E V			EQUIVALENT TAXABLE		
			REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL
ZEELAND 70-350	IFT NEW	Holland Township	1,396,600	163,300	1,559,900	887,203	163,300	1,050,503
		Olive Township	1,327,100	2,981,600	4,308,700	1,184,150	2,981,600	4,165,750
		Zeeland Township	45,507,900	622,000	46,129,900	43,076,070	622,000	43,698,070
		Zeeland City	34,732,100	15,639,200	50,371,300	32,180,913	15,639,200	47,820,113
		SUB-TOTAL	<u>82,963,700</u>	<u>19,406,100</u>	<u>102,369,800</u>	<u>77,328,336</u>	<u>19,406,100</u>	<u>96,734,436</u>
	IFT REHAB	Zeeland City	0	0	0	0	0	0
		Holland Township	764,000	0	764,000	764,000	0	764,000
		Olive Township	534,900	0	534,900	534,700	0	534,700
		SUB-TOTAL	<u>1,298,900</u>	<u>0</u>	<u>1,298,900</u>	<u>1,298,700</u>	<u>0</u>	<u>1,298,700</u>
	IFT TOTAL	TOTAL	<u>84,262,600</u>	<u>19,406,100</u>	<u>103,668,700</u>	<u>78,627,036</u>	<u>19,406,100</u>	<u>98,033,136</u>
Total Ottawa Area Intermediate School District - Ottawa County Only								
	IFT NEW		269,927,300	46,592,300	316,519,600	220,826,690	46,592,300	267,418,990
	IFT REHAB		1,750,000	0	1,750,000	1,659,200	0	1,659,200
	TOTAL		<u>271,677,300</u>	<u>46,592,300</u>	<u>318,269,600</u>	<u>222,485,890</u>	<u>46,592,300</u>	<u>269,078,190</u>
KENT AREA INTERMEDIATE SCHOOL DISTRICT								
GRANDVILLE 41-130	IFT NEW	Tallmadge Township	4,025,700	1,978,200	6,003,900	3,449,829	1,978,200	5,428,029
KENOWA HILLS 41-145	IFT NEW	Wright Township	478,800	0	478,800	478,800	0	478,800
KENT CITY 41-150	NONE		0	0	0	0	0	0
SPARTA 41-240	IFT NEW	Chester Township	80,400	187,200	267,600	68,244	187,200	255,444
Total Kent Area Intermediate School District - Ottawa County Only								
	IFT NEW		<u>4,584,900</u>	<u>2,165,400</u>	<u>6,750,300</u>	<u>3,996,873</u>	<u>2,165,400</u>	<u>6,162,273</u>
	IFT REHAB		NONE	NONE	NONE	NONE	NONE	NONE
MUSKEGON AREA INTERMEDIATE SCHOOL DISTRICT								
FRUITPORT 61-080	IFT NEW	Spring Lake Township	942,300	0	942,300	852,375	0	852,375
RAVENNA 61-210	NONE		0	0	0	0	0	0
Total Muskegon Area Intermediate School Dist. - Ottawa County Only								
	IFT NEW		942,300	0	942,300	852,375	0	852,375
GRAND TOTAL (OTTAWA, KENT, MUSKEGON INTERMEDIATE SCHOOL DISTRICTS - OTTAWA COUNTY ONLY)								
	IFT NEW		275,454,500	48,757,700	324,212,200	225,675,938	48,757,700	274,433,638
	IFT REHAB		1,750,000	0	1,750,000	1,659,200	0	1,659,200
	TOTAL		<u>277,204,500</u>	<u>48,757,700</u>	<u>325,962,200</u>	<u>227,335,138</u>	<u>48,757,700</u>	<u>276,092,838</u>

INDUSTRIAL FACILITIES EXEMPTIONS (Act 198 of 1974)
 Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
 NOT INCLUDED IN MAJOR CLASS COMPARISON

ASSESSMENT JURISDICTIONS IN DISTRICT LIBRARIES AND MULTI JURISDICTIONAL AUTHORITIES

LIBRARY DISTRICT	TYPE OF IFT NEW/REHAB	ASSESSMENT JURISDICTION	EQUIVALENT S E V			EQUIVALENT TAXABLE		
			REAL	PERSONAL	TOTAL	REAL	PERSONAL	TOTAL
Loutit	IFT NEW	Grand Haven Township	2,402,000	0	2,402,000	2,079,215	0	2,079,215
		Grand Haven City	5,721,600	2,193,800	7,915,400	3,636,685	2,193,800	5,830,485
		TOTAL New	8,123,600	2,193,800	10,317,400	5,715,900	2,193,800	7,909,700
	IFT REHAB	Grand Haven City	127,500	0	127,500	36,900	0	36,900
	IFT TOTAL		8,251,100	2,193,800	10,444,900	5,752,800	2,193,800	7,946,600
Coopersville	IFT NEW	Chester Township	80,400	187,200	267,600	68,244	187,200	255,444
		Wright Township	1,722,000	617,600	2,339,600	1,719,033	617,600	2,336,633
		Coopersville City	52,550,100	11,351,900	63,902,000	41,727,380	11,351,900	53,079,280
	IFT TOTAL		54,352,500	12,156,700	66,509,200	43,514,657	12,156,700	55,671,357
Spring Lake	IFT NEW	Spring Lake Township	4,779,500	1,686,500	6,466,000	4,631,208	1,686,500	6,317,708
	IFT TOTAL		4,779,500	1,686,500	6,466,000	4,631,208	1,686,500	6,317,708
Herrick Ottawa County Portion Only	IFT NEW	Holland Township	73,364,300	7,553,200	80,917,500	49,160,763	7,553,200	56,713,963
		Holland City	2,333,200	2,515,700	4,848,900	2,247,914	2,515,700	4,763,614
		TOTAL New	75,697,500	10,068,900	85,766,400	51,408,677	10,068,900	61,477,577
	IFT REHAB	Holland Township	1,017,900	0	1,017,900	1,017,900	0	1,017,900
		Holland City	69,700	0	69,700	69,700	0	69,700
TOTAL Rehab		1,087,600	0	1,087,600	1,087,600	0	1,087,600	
IFT TOTAL		76,785,100	10,068,900	86,854,000	52,496,277	10,068,900	62,565,177	

Macatawa Area Express Transportation Authority (Ottawa County Portion Only) - See Holland Township and Holland City for detailed breakdown

Ottawa County Portion Only	IFT NEW		75,697,500	10,068,900	85,766,400	51,408,677	10,068,900	61,477,577
	IFT REHAB	Figures are for all units	1,087,600	0	1,087,600	1,087,600	0	1,087,600
	IFT TOTAL		76,785,100	10,068,900	86,854,000	52,496,277	10,068,900	62,565,177

West Michigan Airport Authority (Ottawa County Portion Only) - See Park Twp, Holland City & Zeeland City for detailed breakdown

Ottawa County Portion Only	IFT NEW		37,065,300	18,154,900	55,220,200	34,428,827	18,154,900	52,583,727
	IFT REHAB	Figures are for all units	69,700	0	69,700	69,700	0	69,700
	IFT TOTAL		37,135,000	18,154,900	55,289,900	34,498,527	18,154,900	52,653,427

Holland Area Swimming Pool Authority (Ottawa County Portion Only) - See Holland Public Schools for detailed breakdown

Ottawa County Portion Only	IFT NEW		2,333,200	2,515,700	4,848,900	2,247,914	2,515,700	4,763,614
	IFT REHAB	Figures are for all units	212,500	0	212,500	212,500	0	212,500
	IFT TOTAL		2,545,700	2,515,700	5,061,400	2,460,414	2,515,700	4,976,114

Additional Rolls

Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
NOT INCLUDED IN MAJOR CLASS COMPARISON

DNR-PILT Rolls

TOWNSHIP				
	SCHOOL DISTRICT	# of Parcels	S E V REAL	TAXABLE REAL
ALLENDALE				
	70-040 Allendale	6	3,514,000	2,484,108
Total			3,514,000	2,484,108
BLENDON				
	70-350 Zeeland	4	744,000	114,700
Total			744,000	114,700
CHESTER				
	61-210 Ravenna	1	25,000	11,119
	70-120 Coopersville	4	54,800	21,008
Total			79,800	32,127
CROCKERY				
	70-300 Spring Lake	5	599,400	112,662
Total			599,400	112,662
GRAND HAVEN TWP				
	70-010 Grand Haven	2	640,400	58,036
Total			640,400	58,036
OLIVE				
	70-070 West Ottawa	2	968,000	158,886
Total			968,000	158,886
PARK				
	70-070 West Ottawa	7	3,461,500	2,428,899
Total			3,461,500	2,428,899
ROBINSON				
	70-010 Grand Haven	6	3,116,900	470,013
Total			3,116,900	470,013
SPRING LAKE				
	70-010 Grand Haven	3	10,578,500	1,847,965
	70-300 Spring Lake	4	1,006,700	237,928
Total			11,585,200	2,085,893
WRIGHT				
	70-120 Coopersville	9	239,200	68,882
	41-145 Kenowa Hills	1	39,900	11,603
Total			279,100	80,485
GRAND HAVEN CITY				
	70-010 Grand Haven	3	1,908,200	221,545
Total			1,908,200	221,545
GRAND TOTALS			26,896,500	8,247,354

Neighborhood Enterprise Zone Roll

P.A. 147 of 1992, as amended

The Neighborhood Enterprise Zone Act, PA 147 of 1992, as amended, provides for the development and rehabilitation of residential housing located within eligible distressed communities. New and rehabilitated facilities applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of new and rehabilitated facility certificates. Exemptions for new and rehabilitated facilities are not effective until approved by the STC. NEZ Homestead applications are filed, reviewed and approved by the local unit of government.

Buildings only - Land on Ad Valorem Roll

LOCAL UNIT	SCHOOL DISTRICT	# of Parcels	S E V REAL	TAXABLE REAL
HOLLAND CITY				
Scrap Yard Lofts (Re-Hab) 70-91-29-176-701 Through 70-91-29-176-737				
	70-020 Holland	11	\$ 469,000	\$ 276,853
70-91-29-279-005				
	70-020 Holland	1	\$ 95,700	\$ 95,626
Washington School Condominiums (Re-hab) 70-91-29-309-701 Through 70-91-29-309-716				
	70-020 Holland	16	\$ 75,000	\$ 75,000
60 West 8th St 70-91-29-326-053				
	70-020 Holland	1	\$ 2,750,400	\$ 2,443,210
50 West Condominiums 70-91-29-333-702 Through 70-91-29-333-708				
	70-020 Holland	7	\$ 2,327,200	\$ 2,241,005
GRAND TOTAL HOLLAND CITY		34	5,717,300	5,131,694

Additional Rolls

Addendum to 2021 Ottawa County Equalization Report as of December 31, 2020
NOT INCLUDED IN MAJOR CLASS COMPARISON

Commercial Rehabilitation Act Roll (PA 210 of 2005)

The Commercial Rehabilitation Act, PA 210 of 2005, as amended, affords a tax incentive for the rehabilitation of commercial property for the primary purpose and use of a commercial business or multi-family residential facility. The property must be located within an established Commercial Rehabilitation District. Exemptions are approved for a term of 1-10 years, as determined by the local unit of government. The property taxes are based upon the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the certificate. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of certificates. Exemptions are not effective until approved by the STC.

Buildings only - Land on Ad Valorem Roll

LOCAL UNIT	SCHOOL DISTRICT	# of Parcels	S E V REAL	TAXABLE REAL
Zeeland City				
<i>70-73-79-114-011 Through 70-73-79-118-001 and 70-73-79-120-013</i>				
Frozen Building Value (Rehab) -	70-350	Zeeland	\$ 981,000	\$ 524,295
<i>70-73-79-214-011 Through 70-73-79-218-001 and 70-73-79-220-013</i>				
Current Rehabed Building Value	70-350	Zeeland	\$ 786,900	\$ 613,316

Commercial Redevelopment Act Roll (PA 255 of 1978)

The Commercial Redevelopment Act, (known as the Commercial Facilities Exemption), PA 255 of 1978, as amended, affords a tax incentive for the redevelopment of commercial property for the primary purpose and use of a commercial business enterprise. The property must be located within an established Commercial Redevelopment District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government and the taxable value is frozen for the duration of the certificate. For restored facilities, the property taxes are based upon the previous year's (prior to restoration) taxable value and 100% of the mills levied. For new or replacement facilities, the property taxes are based upon the current year's taxable value and 50% of the mills levied. Applications are filed, reviewed, approved, and certificates are issued, by the local unit of government. Certificates are also filed with the State Tax Commission.

Buildings only - Land on Ad Valorem Roll

LOCAL UNIT	SCHOOL DISTRICT	# of Parcels	S E V REAL	TAXABLE REAL
Zeeland City				
<i>70-75-79-115-011</i>				
	70-350	Zeeland	\$ 242,200	\$ 69,033
Spring Lake Township (In Spring Lake Village)				
<i>70-75-24-120-001</i>				
	70-300	Spring Lake	\$ 451,700	\$ 448,108

Obsolete Property Rehabilitation Act (OPRA) (P.A. 146 of 2000, as amended)

The Obsolete Property Rehabilitation Act (OPRA), PA 146 of 2000, as amended, provides property tax exemptions for commercial and commercial housing properties that are rehabilitated and meet the requirements of the Act. Properties must meet eligibility requirements including a statement of obsolescence by the local assessor. The property must be located in an established Obsolete Property Rehabilitation District. Exemptions are approved for a term of 1-12 years as determined by the local unit of government. The property taxes for the rehabilitated property are based on the previous year's (prior to rehabilitation) taxable value. The taxable value is frozen for the duration of the exemption. Additionally, the State Treasurer may approve reductions of half of the school operating and state education taxes for a period not to exceed 6 years for 25 applications annually. Applications are filed, reviewed and approved by the local unit of government, but are also subject to review at the State level by the Property Services Division. The State Tax Commission (STC) is responsible for final approval and issuance of OPRA certificates. Exemptions are not effective until approved by the STC.

Buildings only - Land on Ad Valorem Roll

LOCAL UNIT	SCHOOL DISTRICT	# of Parcels	S E V REAL	TAXABLE REAL
Grand Haven City				
<i>70-72-58-120-013</i>				
OPRA 2020-013 Frozen Parcel	70010	Grand Haven City	\$ 97,600	\$ 53,163
<i>70-72-58-220-013</i>				
OPRA 2020-013 Rehab Values	70010	Grand Haven City	\$ 97,600	\$ -