WAYNE COUNTY CONNECTING
THE 43 COMMUNITIES ANNUAL COMPREHENSIVE FINANCIAL REPORT Redford Charter Town WINTY Vonia RECOUNTY FOR THE YEAR ENDED Rock • W andotte • Gr **SEPTEMBER 30, 2020** o Riverview • Plymouth 3 community



# ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED SEPTEMBER 30, 2020

# Prepared By THE DEPARTMENT OF MANAGEMENT AND BUDGET

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

The Introductory Section Contains

LETTER OF TRANSMITTAL

LIST OF PRINCIPAL COUNTY OFFICIALS

WAYNE COUNTY COMMISSIONERS & OTHER ELECTED OFFICIALS

**ORGANIZATIONAL CHART** 

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING





# Warren C. Evans

# Wayne County Executive

March 25, 2021

To the Citizens of the Charter County of Wayne, Michigan:

State law requires that every general-purpose government publish a complete set of audited financial statements within six months of the close of each fiscal year. This report is published to fulfill that requirement for the fiscal year ended September 30, 2020.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal controls that it has established for this purpose. Because the cost of internal controls should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

Plante Moran has issues an unmodified ("clean") opinion on the Charter County of Wayne, Michigan's (the County) financial statements for the year ended September 30, 2020. The independent auditors' report is located at the front of the financial section of this report.

Management's Discussion and Analysis (MD&A) immediately follows the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this transmittal letter and it should be read in conjunction with it.

### Profile of the Government

The County is located in southeastern Michigan, encompassing approximately 620 square miles. It is made up of 34 cities, including the City of Detroit, 9 townships, and 33 public school districts. The County's approximately 1.8 million residents make it the most populous county in the State of Michigan and the 19<sup>th</sup> most populous county in the nation.

The County was incorporated under Michigan Public Act 293 of 1966, as amended. It is governed by a Chief Executive Officer (County Executive), who is elected on an at-large basis for a four-year term and a County Commission (the Commission) comprised of 15 members elected by district on a partisan basis for two-year terms. The County Executive has administrative and executive powers to supervise, coordinate, direct and control County functions, operations and facilities. The Commission serves as the legislative branch of the County. It is responsible for establishing policy and approving the County budget. The citizens also elect the following officials on an at-large basis for four-year terms: County Clerk, Register of Deeds, Prosecuting Attorney, Sheriff, and Treasurer. The County Clerk and Register of Deeds are responsible for the recording of official records. The Prosecuting Attorney and Sheriff are responsible for providing quality law enforcement and criminal justice services to all people of the County. The Treasurer has responsibility for the receipt, custody, and investment of all County funds and the collection of taxes.

The Courts are responsible for judicial proceedings within the County. There are three separate divisions of the Third Circuit Court: civil, criminal, and family court. The civil division is assigned general civil cases. The criminal division has sole jurisdiction over felonies and high misdemeanors. The family court division has responsibility for hearing domestic relations and juvenile cases. The Probate Court, separate from the Third Circuit Court, has jurisdiction in all matters related to settlement of estates, trusts and appointment of trustees.

The annual budget serves as the foundation for the County's financial planning and control. All agencies of the County are required to submit requests for appropriation to the Budget and Planning Division of Management and Budget on or before April 1st of each year. The Budget and Planning Division uses these requests as the starting point for developing a proposed budget. The County Executive submits the proposed operating budget to the Commission for review prior to June 3rd. After public hearings to obtain citizen input, the Commission legally enacts the budget

DEPARTMENT OF MANAGEMENT & BUDGET

through the passage of an appropriation ordinance. The appropriated budget for the General Fund is adopted by activity (e.g. general government, public safety, public works, etc.). Amendments to appropriations that change the County's appropriation ordinance require the approval of the Commission. Certain transfers within the line items that do not affect appropriations may be made without the Commission's approval.

### Local Economy

The State of Michigan's unemployment rate has been in a declining trend over the past few years until the COVID-19 Pandemic broke out in March of 2020. According to the Bureau of Labor Statistics, December 2018 and 2019, the unemployment rate has declined from 4.2% to 3.7% but has risen to 8.1% in December of 2020 due to the impact of COVID-19. Similarly, employment has continued to grow during 2018 and 2019 from 4.73 million to 4.76 million while dropping to 4.55 million in December of 2020 due to the impact of the COVID-19 Pandemic. The national unemployment rate has been declining for the last few years; 2018 and 2019 from 3.9% to 3.5% and increased to 6.7% in the month of December due to COVID-19 Pandemic.

The County's economic status has continued to improve but has remained behind the State's average. For December 2018 and 2019, the County's unemployment rate declined from 4.9% to 4.5%until the COVID-19 pandemic broke out in March 2020. The unemployment rate for the month of December 2020 has risen to 12.4%. The County's unemployment rate is slightly higher compared to other metro areas in Michigan which ranges from 3.6% to 10.3% in the month of December 2020. The County anticipates a slight decrease in property tax revenues over the next few years. At the same time, the County anticipates a decline in the Wayne County Treasurer's Delinquent Tax Revolving Fund (DTRF) surplus transfers which will continue to put pressure on maintaining a balanced budget. The County has made great strides to address its unfunded other postemployment benefits by reducing the liability by approximately \$1 billion and eliminating the structural deficit. The County continues to benefit from strategic sourcing initiatives and is working towards modernizing its accounting, payroll and human resource systems to become more efficient.

The County is home to 34 cities and 9 townships. The County recognizes that these diverse communities form parts of the greater Wayne County community. An emphasis on identifying the needs within the individual communities and prioritizing County resources will benefit the individual community and the County as a whole. This includes:

- Despite COVID-19, business expansion occurred throughout the county during the fiscal year. Kroger Company is constructing a 135,000 square foot, first of its kind in Michigan, robot logistics facility in Romulus to support direct-to-customer home delivery of groceries. It will be investing\$95 million and hiring 270 employees to staff this facility.
- The redevelopment of the former Pinnacle Racetrack site in Huron Township is off to a great start with the announcement by Amazon that it will be constructing two new major facilities in a new 650-acre industrial park. It will invest over \$47 million in a XLFC fulfillment center and a sort center together totaling over 1.2 million square feet. In addition, Amazon is opening an additional sort center in Plymouth Township as well as one of the largest fulfillment centers in Michigan at the former State Fair Grounds in Detroit.
- FCR located in Oregon, which operates contacts centers all over the world, sought out Wayne County to add to and diversify its workforce. It had hoped to begin by hiring 15-20 county residents to work out of their homes but expanded that to 200 people.
- Magna International, Canada's largest automotive parts supplier, invested \$35.4 million in its Highland Park facility, adding 480 new jobs to support an expansion to its full-seat assembly operation.
- The Veteran's Administration is constructing a new \$6.5 million outpatient clinic which will employ 83 people in Canton Township to support the needs of the county's veteran community.
- The County also played a major role in assisting residents to address the COVID-19 pandemic. The County provided federal pass-through funds to five communities for such activities as the purchase of personal protective equipment, sanitizer, building cleaner and food distribution to senior citizens and children. Funds in the amount of \$370,000 were also provided to nonprofit organizations for the distribution of food and almost \$2.5 million in rental assistance to prevent evictions of low-income families. These same organizations received \$300,000 for the rehabilitation of a day shelter for homeless individuals.

- The County provided approximately \$60 million in grants to almost 4,000 businesses to help those small businesses pay bills, pay their employees, and keep their doors open during the pandemic. Also, the County provided \$6 million in grants to 12,000 employees of small businesses such as restaurants and gyms that were affected by the pandemic.
- In addition to grants, the County developed materials and best practices to advise businesses and communities on how to keep businesses open during the pandemic. The County developed a listing of over 60 informational webinars to help businesses survive and thrive during the pandemic. That list is updated on a daily basis.

## Long-term Financial Planning

Although both short and long-term priorities and planning have been usurped by the coronavirus pandemic, like everyone else, the Board of Commissioners, other elected officials, management and staff of the County look forward to resuming our normal lives and activities. While there are a number of long-term financial planning points other than COVID relief and recovery, some of the more significant items include:

- Evaluate the County's real estate portfolio and develop plans to right size.
- Increase funding for road improvements and bridge replacements.

### Relevant Financial Policies

Significant financial policies and related measures include:

- Maintain the current level of fund balance in the General Fund.
- Develop multiyear balanced budget covering the next two to five years considering the future impact of the COVID-19 pandemic.
- Review and update/upgrade financial computer software applications including the Oracle ERP county-wide implementation that was tabled with the onset of the pandemic.
- Further improve technology infrastructure to support remote working.

### **Major Initiatives**

Significant major initiatives include:

- Continue with (and move toward completion of) the construction of the state-of-the-art Criminal Justice Center along with technological updates and other amenities.
- Provide education, resources and financial assistance to property taxpayers through various foreclosure prevention assistance programs.
- Provide COVID-19 vaccines for all county residents.
- Extend assistance to county businesses through grant-funded programs during and following the pandemic.
- Support business retention and attraction, small business growth, and workforce development throughout the county during and following the pandemic.

### **Awards and Acknowledgements**

The Government Finance Officers Association (GFOA) of the United States and Canada awarded a Certificate of Achievement for Excellence in Financial Reporting to the County for its annual comprehensive financial report (ACFR) for the year ended September 30, 2019. This was the 21st award in the last 24 years and the fourteen-consecutive award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized ACFR, containing the elements required by generally accepted accounting principles. The Certificate of Achievement is a prestigious national award recognizing conformation with the highest standards for preparation of state and local government financial reports.

A Certificate of Achievement is valid for a period of one year only. The County received the Certificate of Achievement for its fiscal year 2019 ACFR. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for another certificate.

In addition, for the twenty-fifth year in a row, the County received the GFOA's Award for Distinguished Budget Presentation for its annual appropriated budget for the fiscal year beginning October 1, 2019. In order to qualify for the Distinguished Budget Presentation Award, the County's budget document was judged to be proficient in several categories including policy documentation, financial planning, and organization. Every year, the County submits its budget document to the GFOA to determine its continued eligibility for the Distinguished Budget Presentation Award.

The preparation of the Annual Comprehensive Financial Report is only possible by the dedicated service of the entire staff of the Department of Management and Budget. Each member of the Department has our sincere appreciation for the contributions made in the preparation of this report. This report would also not be possible without the dedicated men and women of each of Wayne County's Departments and Offices of Elected Officials. We also wish to express our appreciation to the County Executive, and his staff, for their leadership and continued support of the policies of this Department.

Respectfully submitted,

Hughey P. Newsome Chief Financial Officer Yogesh Gusani, CPA
Deputy Chief Financial Officer

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# OFFICE OF THE COUNTY EXECUTIVE

Warren C. Evans County Executive Officer

Richard C. Kaufman
Deputy County Executive Officer

Genelle M. Allen Chief Operating Officer Assad Turfe Chief of Staff

Khalil Rahal Assistant County Executive

# **COUNTY EXECUTIVE DEPARTMENT HEADS**

Corporation Counsel

James Heath

Health, Human and Veterans Services Genelle M. Allen

Information Technology
Carlos Perez

Personnel and Human Resources

Steve Mahlin

Economic Development Khalil Rahal

Homeland Security and Emergency Management Tadarial Sturdivant

Management and Budget Hughey Newsome

**Public Services** 

Beverly J. Watts

Senior Services
Lisa Whitmore Davis

# WAYNE COUNTY COMMISSION

Alisha R. Bell Chair, 7th District

Joseph Palamara, Vice Chair, 15th District Sam Baydoun, Vice Chair Pro Tempore, 13th District

Timothy P. Killeen David M. Knezek, Jr.

1st District 8th District

Jonathon Kinloch Terry A. Marecki 2nd District 9th District

Martha G. Scott Melissa Daub
3rd District 10th District

Ilona Varga Abdul Haidous 4th District 11th District

Irma Clark-Coleman Glenn S. Anderson
5th District 12th District

Monique Baker McCormick Raymond Basham 6th District 14th District

# OTHER WAYNE COUNTY ELECTED OFFICIALS

Circuit Court Probate Court
Timothy M. Kenny Freddie G. Burton, Jr.
Chief Judge Chief Judge

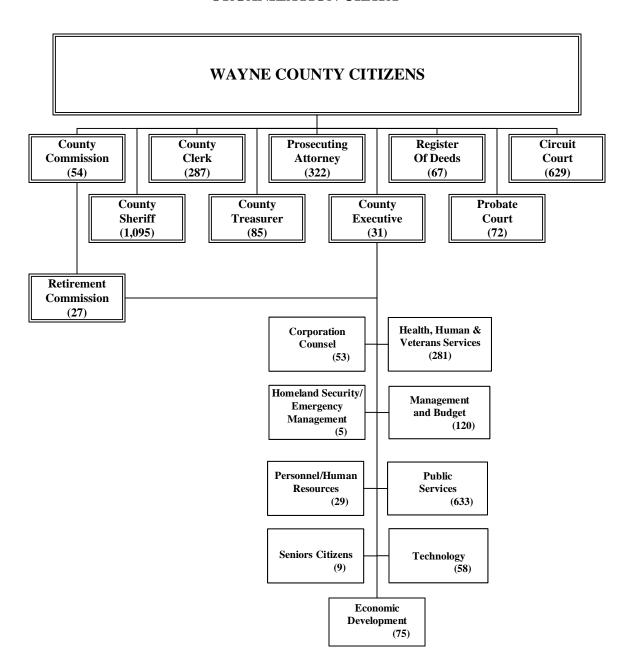
Patricia P. Fresard David Braxton
Chief Judge Pro Tempore Chief Judge Pro Tempore

County Clerk Register of Deeds
Cathy M. Garrett Bernard J. Youngblood

Prosecuting Attorney Sheriff
Kym L. Worthy Raphael Washington

Treasurer Eric R. Sabree

# WAYNE COUNTY, MICHIGAN ORGANIZATION CHART



**TOTAL NUMBER OF POSITIONS: 3,932** 



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

# Charter County of Wayne Michigan

For its Comprehensive Annual Financial Report For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# The Financial Section Contains

# INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

**BASIC FINANCIAL STATEMENTS** 

REQUIRED SUPPLEMENTARY INFORMATION (OTHER THAN MD&A)

OTHER SUPPLEMENTARY INFORMATION COMBINING AND INDIVIDUAL FUND
STATEMENTS/SCHEDULES

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### Plante & Moran, PLLC



1098 Woodward Avenue Detroit, MI 48226-1906 Tel: 313.496.7200 Fax: 313.496.7201

# **Independent Auditor's Report**

To the Wayne County Commission and the County Executive Charter County of Wayne, 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 Charter County of Wayne, 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, 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 did not audit the financial statements of HealthChoice of Michigan, which represents 11.36, 12.94, and 53.10 percent of the assets, net position, and revenue, respectively, of the aggregate discretely presented component units. We also did not audit the financial statements of the Wayne County Employees' Retirement Systems (Pension Trust Fund - Defined Benefit Employees' Retirement System and Defined Contribution Plan), which represent 71.25, 91.41, and 45.00 percent of the assets, net position, and revenue, respectively, of the aggregate remaining fund information. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for HealthChoice of Michigan and the Wayne County Employees' Retirement Systems, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the following entities were not audited under *Government Auditing Standards*:

- Wayne County Employees' Retirement System Defined Benefit Plan
- Wayne County Employees' Retirement System Defined Contribution Plan
- Wayne County Detroit CDE, Inc.

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.



To the Wayne County Commission and the County Executive Charter County of Wayne, Michigan

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

# **Opinions**

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Charter County of Wayne, Michigan as of September 30, 2020 and the respective changes in its 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.

# Emphasis of Matter

As discussed in Note 1 to the basic financial statements, the beginning net position of the Drains component unit has been restated to correct a misstatement. Our opinion is not modified with respect to this matter.

### Other Matters

# Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other required supplementary information, as listed in table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, which 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 Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Charter County of Wayne, Michigan's basic financial statements. The other supplementary information - combining and individual fund statements and schedules, the introductory section, statistical section schedules, and continuing disclosure undertaking, as identified in the table of contents, are presented for the purpose of additional analysis and are not a required part of the basic financial statements.

The other supplementary information - combining and individual fund statements and schedules, as identified in the table of contents, 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 other supplementary information - combining and individual fund statements and schedules, as identified in the table of contents, are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section, statistical section schedules, and continuing disclosure undertaking 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.

To the Wayne County Commission and the County Executive Charter County of Wayne, Michigan

# Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021 on our consideration of the Charter County of Wayne, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Charter County of Wayne, Michigan'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 Charter County of Wayne, Michigan's internal control over financial reporting and compliance.

Plante + Moran, PLLC

March 25, 2021

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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# Management's Discussion and Analysis (Unaudited)

As management of the Charter County of Wayne, Michigan (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended 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. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

### Overview of the Financial Statements

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

Government-wide Financial Statements. The government-wide financial statements provide a broad view of the County's operations in a manner similar to a private-sector business.

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

The statement of activities presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will not result in cash flows until future fiscal periods (such as uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include the general government, legislative, judicial, public safety, public works, highways, streets and bridges, health and welfare, recreation and cultural, community and economic development. The business-type activities of the County include the operations of the sewage disposal systems and jail commissary.

The government-wide financial statements include not only the County itself (known as the primary government), but also 11 legally separate organizations (including three blended component units) for which the County has financial accountability or other financial interest. These entities operate as governmental entities similar to the governmental activities described above. The County's discretely presented component units are presented in two categories, major and nonmajor. This separation is determined by the relative size of the entities' assets, liabilities, revenues and expenses in relation to the total of all component units.

The government-wide financial statements can be found in the financial section of this report. The following represent the highlights discussed in more detail later in the report.

### Government-wide Highlights:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at September 30, 2020, by \$1.08 billion (net position). Net position is either restricted for specific purposes, related to the County's investment in capital assets and is not available for spending, or unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.
- The County's total net position increased by \$308.7 million (40.1 percent) for the fiscal year ended September 30, 2020. Net position of governmental activities increased by \$306.1 million (44.5 percent), while net position of the business-type activities increased by \$2.5 million (3.1 percent). This change in the net position of the governmental activities was \$159.1 million more that the prior year positive change of \$147.0 million and was driven by: (1) increased operating grants (primarily COVID-19 related) exceeding declines in charges for services and activity-based taxes producing a net increase in revenues of \$54.3 million and (2) decreased expenses of \$104.8 million substantially because of a drop in the OPEB liability from \$182.0 million to \$96.0 million due to a change in benefit terms.

# Management's Discussion and Analysis (Unaudited)

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

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

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

The County maintains various individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the General, Roads, Health, Juvenile Justice and Abuse/Neglect, COVID-19, and Criminal Justice Center funds, all of which are considered to be major funds.

Data from the other governmental funds are combined into a single aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report. The basic governmental funds financial statements can be found in the financial section of this report.

Proprietary Funds. The County maintains two different types of proprietary funds: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, with the exception of the Delinquent Tax Revolving Fund, which is reported as a governmental activity in the government-wide financial statements. The County uses enterprise funds to account for the operations of the Delinquent Tax Revolving Fund, Rouge Valley Sewage Disposal System, Jail Commissary Fund and Combined Sewer Overflow (CSO) Basins, as well as the operations for several other self-sustaining activities. Internal service funds are an accounting device used to account and allocate costs internally among the County's various functions. The County uses internal service funds to account for its Department of Technology costs, Department of Environment administrative costs, risk management services self-insurance, health insurance, long-term disability, and building and grounds maintenance. Because all of these services predominantly benefit governmental rather than business-type functions, they have been included as governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the operations of the County's four enterprise funds, two of which are considered to be major funds of the County. Major funds include the operations of the Delinquent Tax Revolving Fund and Rouge Valley Sewage Disposal System funds. Data from the two nonmajor enterprise funds are combined into a single aggregated presentation.

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

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

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

The combining statements and schedules referred to earlier in connection with nonmajor governmental funds, nonmajor enterprise funds, and internal service funds are presented immediately following the required supplementary information.

# Management's Discussion and Analysis (Unaudited)

### **Government-wide Financial Analysis**

Net position may serve over time as a useful indicator of a government's financial position. In the case of the County, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$1.08 billion at September 30, 2020.

	Net Position (in thousands)									
	Government	tal Activities	Business-typ	pe Activities	Total					
	2020	2019	2020	2019	2020	2019				
Current and other assets	\$ 1,582,364	\$ 1,482,107	27,736	\$ 27,053	\$ 1,610,100	\$ 1,509,160				
Capital assets, net	1,162,002	1,005,412	79,878	82,812	1,241,880	1,088,224				
Total assets	2,744,366	2,487,519	107,614	109,865	2,851,980	2,597,384				
Deferred outflow of resources	46,524	15,458	-		46,524	15,458				
Long-term liabilities	863,828	889,073	11,512	12,320	875,340	901,393				
Pension and OPEB	638,999	715,059	-	-	638,999	715,059				
AP and other short-term										
liabilities	287,513	202,452	11,097	15,066	298,610	217,518				
Total liabilities	1,790,340	1,806,584	22,609	27,386	1,812,949	1,833,970				
Deferred inflow of resources	6,464	8,436	-	<u>-</u>	6,464	8,436				
Net position: Net investment in										
capital assets	787,701	705,198	70,665	72,914	858,366	778,112				
Restricted	425,798	411,447	2,798	5,036	428,596	416,483				
Unrestricted	(219,413)	(428,688)	11,542	4,529	(207,871)	(424, 159)				
Total net position	\$ 994,086	\$ 687,957	85,005	\$ 82,479	\$ 1,079,091	\$ 770,436				

By far the largest portion of the County's net position for governmental activities and business-type activities combined (\$858.4 million) reflects its investment in capital assets (e.g., land, infrastructure, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the County's net position, \$428.6 million, represents resources that are subject to external restrictions on how they may be used. Governmental activities restricted net position of \$425.8 million for a variety of purposes, which was an increase of \$14.4 million from the prior year. Business-type activities has \$2.8 million in restricted net position due to restrictions on assets imposed by bonded debt instruments.

The County's unrestricted net position has a deficit balance of \$207.9 million, attributable to the pension and OPEB liabilities, and is not available to meet ongoing obligations to citizens or creditors.

Governmental Activities. Governmental activities increased the County's net position by \$306.1 million as compared to an increase of \$147.0 million the prior year, a change from one year to the next of \$159.1 million. Factors contributing to the change from the prior year are:

- · Total revenues increased by \$54.3 million (or 5.6%) whereas total expenses decreased by \$104.8 million (or 12.8%).
- · Charges for services revenue decreased \$31.7 million of which \$22.8 million was attributable to general government and \$5.0 million was attributable to health and welfare. The decreases were primarily due to the pandemic shutdowns in the second half of the fiscal year.

# Management's Discussion and Analysis (Unaudited)

Change in Net Position (in thousands)

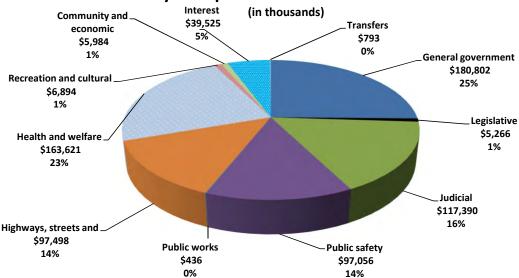
	Governmer	ntal Activities	Business-type	Activities	Total			
	2020 2019		2020	2019	2020	2019		
_								
Program revenues:	¢ 425.005	6 444 704	ć (3.00F ć	E0 0 10	¢ 400.000	¢ 224.040		
Charges for services	\$ 135,085		\$ 63,805 \$	,	\$ 198,890	\$ 224,840		
Operating grants	418,500	313,457	1,010	330	419,510	313,787		
Capital grants	26,215	16,725	-	-	26,215	16,725		
General revenues:								
Property taxes	312,125	312,377	-	-	312,125	312,377		
Sales taxes	44,082	55,629	-	-	44,082	55,629		
Excise taxes	7,042	11,249	-	-	7,042	11,249		
Airport parking taxes	11,257	23,775	-	-	11,257	23,775		
State sources	8,867	13,738	-	-	8,867	13,738		
Investment earnings	22,840	30,339	115	208	22,955	30,547		
Gain on sale of assets	13,259	-	-	-	13,259	-		
Other revenue	20,536	21,441	-	-	20,536	21,441		
Total revenues	1,019,808	965,521	64,930	58,587	1,084,738	1,024,108		
<b>5</b>								
Expenses:	400.000	4/4 /5/			400.000	4/4 /5/		
General government	180,802	161,656	-	-	180,802	161,656		
Legislative	5,266	6,798	-	-	5,266	6,798		
Judicial	117,390	135,971	-	-	117,390	135,971		
Public safety	97,056	129,867	-	-	97,056	129,867		
Public works	436	310	-	-	436	310		
Highways, streets and								
bridges	97,498	126,300	-	-	97,498	126,300		
Health and welfare	163,621	193,668	-	-	163,621	193,668		
Recreation and cultural	6,894	12,580	-	-	6,894	12,580		
Community and economic								
development	5,984	10,106	-	-	5,984	10,106		
Interest on long-term debt	39,525	42,053	-	-	39,525	42,053		
Sewage disposal systems	-	-	60,944	62,734	60,944	62,734		
Jail commissary		-	667	1,256	667	1,256		
Total expenses	714,472	819,309	61,611	63,990	776,083	883,299		
Change in net position before								
	205 224	146 212	3,319	(F 402)	200 455	140 900		
transfers and special item	305,336	146,212	,	(5,403)	308,655	140,809		
Transfers	793	803	(793)	(803)	- 200 /FF	140.000		
Change in net position	306,129	147,015	2,526	(6,206)	308,655	140,809		
Net position: Beginning of year	687,957	540,942	82,479	88,685	770,436	629,627		
End of year	\$ 994,086	\$ 687,957	\$ 85,005 \$		\$ 1,079,091	\$ 770,436		
Life Of year	774,000 ډ	757,100 ډ	<u> د د د د</u>	02,479	ולט,דוט,ו ק	7 // ن		

- Operating grants revenue increased by \$105.0 million (spread across multiple activities) from \$313.5 million to \$418.5 million by virtue of various federal and state COVID-19 funding initiatives. In turn, the use of these grant funds resulted in increased expenses, most significantly in general government (\$58.0 million) and public safety (\$55.9 million) either for new direct costs (i.e., through programs/benefits provided to citizens and businesses) or reimbursement of eligible costs. General government and public safety expenses would have declined more significantly without this increased spending through the COVID-19 funding.
- · Activity-based taxes (sales tax, excise tax and airport parking tax) decreased by \$28.3 million from the prior year level. The global pandemic and the reduced user activity that resulted from it directly caused this revenue decline.
- · Gain on sale of capital assets increased by \$13.3 million due to the sale of several county-owned properties including land and buildings in downtown Detroit at 511 Woodward and four parcels that are part of the transaction with Rock Financial for the construction of the new Criminal Justice Center.

# Management's Discussion and Analysis (Unaudited)

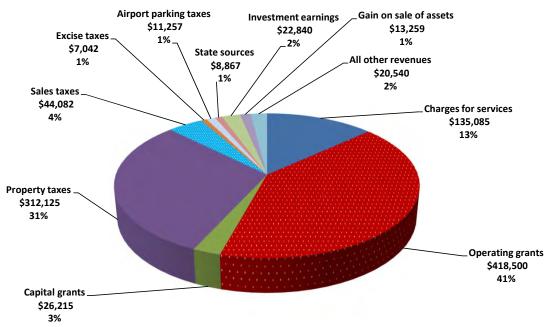
- OPEB benefit terms were renegotiated resulting in a \$86.0 million decrease in the County's net OPEB liability. This decrease was allocated among the activities including general government (\$22.4 million), judicial (\$14.0 million), public safety (\$25.1 million), highways (\$8.7 million) and health and welfare (\$8.8 million).
- . Highways, streets and bridges expenses decreased by \$28.8 million for road projects (paving and repairs) since the pandemic shutdown and ensuing business slowdowns occurred at the start of and continued through the normal warm weather seasons needed for this type of work.
- · Health and welfare expenses for payments to service providers (for services to juveniles and such) decreased by \$17.3 million that was offset by a \$6.2 million increase in out of home care costs.

# **Summary of Expenses - Governmental Activities**



# **Revenue by Source - Governmental Activities**

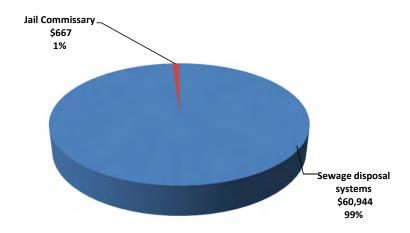
(in thousands)



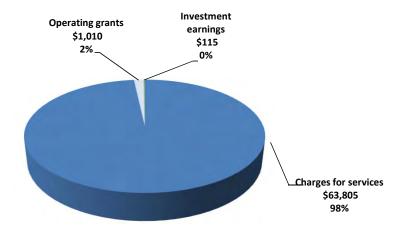
# Management's Discussion and Analysis (Unaudited)

Business-type Activities. The business-type activities increased the County's net position by \$2.5 million for the year as compared to a \$6.2 million decrease the prior year. This was a result of \$6.3 million increase in revenues (charges for services) and \$2.4 million decrease in expenses.

# Summary of Expenses - Business-type Activities (in thousands)



# Summary of Revenues - Business-type Activities (in thousands)



### Financial Analysis of the County's Funds

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

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

As of the end of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$798.3 million, a decrease of \$3.3 million over the prior year. Nonspendable fund balances totaled \$14.7 million, committed fund balance totaled \$14.0 million, assigned fund balances totaled \$147.8 million, and unassigned fund balance totaled \$156.1 million. The remainder of fund balance (totaling \$465.8 million) is restricted: (1) to pay debt service (\$27.3 million); (2) to pay for capital projects and improvements (\$215.7 million); (3) for inpatient hospitalization (\$24.3 million); (4) for roads (\$135.5 million); and (5) for other special revenue fund purposes (\$63.0 million).

# Management's Discussion and Analysis (Unaudited)

In general, amounts reported as assigned fund balance originate from an unrestricted revenue source and can be available for discretionary use in accordance with the County's fund balance policy.

The General Fund is the chief operating fund of the County. At the end of the fiscal year total fund balance was \$192.0 million, of which \$157.4 million was unassigned.

The fund balance of the General Fund increased by \$9.4 million over the prior year. Significant fluctuations from the prior year are discussed below.

- · Overall General Fund revenues decreased by \$48.4 million from the prior year after a 16.1 million decrease last year.
- · Property taxes revenues decreased by \$6.3 million over the prior year and continue to be hindered by State constitutional property tax caps (Headlee and Proposition A).
- · Charges for services revenue decreased by \$18.5 million due primarily to the pandemic shutdown and public activity restrictions.
- · Judicial expenditures decreased by \$12.5 million from the prior fiscal year due to the courts being closed for the pandemic shutdown and restrictions on congregating.
- · General government expenditures decreased by \$4.3 million due to the pandemic shutdown and activity restrictions.
- · Public safety expenditures decreased by \$52.5 million due to the pandemic shutdown and activity restrictions along with eligible costs being absorbed by the COVID-19 grant funds.
- Transfers out increased by \$19.8 million from prior year level of \$182.2 million. This increase includes the \$50.6 million the County transferred to the new COVID-19 fund.

The fund balance for the other major governmental funds of the County at September 30, 2020 amounted to the following:

- The Roads Fund reported a total fund balance of \$145.1 million of which \$9.6 million is nonspendable and \$135.5 million is restricted as to purpose. The Roads Fund total fund balance increased \$15.5 million as funding has accumulated for a variety of forthcoming projects.
- The Health Fund has an accumulated fund balance of \$10.8 million, an increase of \$7.4 million from the prior year. The Health Fund has \$1.6 million of nonspendable fund balance and \$9.2 million of restricted fund balance.
- The Juvenile Justice and Abuse / Neglect (JJAN) Fund has a total fund balance of \$10.0 million, an increase of \$12.6 million from the prior year. There is \$0.1 million which is nonspendable and \$9.9 million in restricted fund balance.
- The COVID-19 Fund (a new fund to account for the various federal and state grants to combat the local impact of the global pandemic) has a current year excess of revenues and fund balance of \$51.4 million of which \$0.9 million is restricted and \$50.6 million is assigned (representing unspent transfers in from the general fund).
- The Criminal Justice Center Fund has a total fund balance of \$283.1 of which \$235.3 is restricted for construction and \$47.8 million is assigned for other related capital improvements.

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

The Rouge Valley System has a net position of \$78.4 million. The system's net position is made up of \$70.7 million of net investment in capital assets and \$7.7 million of unrestricted net position.

The net position for the Delinquent Tax Revolving Fund amounted to \$139.4 million, an increase of \$11.6 million due primarily to the program increasing the amount retained for future years.

# Management's Discussion and Analysis (Unaudited)

### General Fund Budgetary Highlights

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. During the year, there were several significant changes from the original to the final amended budget. The changes are as follows:

- State shared sales tax revenue decreased by \$12.6 million attributable to the pandemic. Overall, total revenues decreased by \$1.0 million due to increases in other revenue captions offsetting the sales tax decrease.
- General government expenditures decreased by \$8.3 million; significant portions of this came from the county clerk (\$2.0 million), management and budget (\$1.4 million) and non-departmental (\$4.9 million).
- Public safety expenditures decreased by \$54.3 million attributable to the jail operations (\$38.9 million) and sheriff (\$15.1 million).
- · The transfers out budget increased by \$69.2 million of which \$50.6 million was for the new COVID-19 fund.

In addition, there were several significant differences between the final amended budget and actual results (all caused by the global pandemic), including:

- Total actual revenues were \$52.9 million under budget including federal grants (\$9.0 million under), state grants (\$4.1 million under) and charges for services (\$36.6 million under).
- · Judicial expenditures were under budget by \$20.8 million as the courts were closed during the second half of the fiscal; this included the circuit court and friend of the court being under budget by \$11.4 and \$7.2 million, respectively.
- General government expenditures were \$29.3 million under budget; significant departments include management and budget (\$8.0 million under) and prosecuting attorney (\$6.9 million under).
- · Public safety expenditures, and the jail in particular, were under budget by \$6.9 million.

### Capital Asset and Debt Administration

The County's governmental activities capital assets net of accumulated depreciation for governmental activities increased by \$156.6 million in fiscal year 2020. This was primarily due to construction in progress, notably the Criminal Justice Center, increasing by \$189.9 million along with other additions of \$11.2 million and offset by depreciation expense of \$43.1 million.

	Capital Assets (Net of Depreciation) (in thousands)												
	Governmental Activities				Business-type Activities					Total			
		2020	2019		2020		2019		2020			2019	
Land and improvements Buildings and improvements	\$	531,896 43,941	\$	533,610 49,795	\$	1,449 336	\$	1,449 590	\$	533,345 44,277	\$	535,059 50,385	
Machinery, equipment and vehicles		33,420		32,758		24		34		33,444		32,792	
Construction in progress		276,932 275,813		277,040 112,209		78,069 -		80,739		355,001 275,813		357,779 112,209	
Total capital assets, net	\$ 1	1,162,002	\$ 1	1,005,412	\$	79,878	\$	82,812	\$ 1	1,241,880	\$ ^	1,088,224	

The County's business type activities' capital assets net of accumulated depreciation decreased by \$2.9 million; this was entirely attributable to depreciation expense as there were no additions or disposals.

Additional information on the County's capital assets can be found in Note 8.

Long-term Debt. At the end of the current fiscal year, the County's total bonded debt and notes outstanding was \$813.2 million. Of the total bonded debt, \$575.8 million is comprised of debt primarily backed by the full faith and credit of the County (general obligation bonds). The balance of \$52.5 million of debt is primarily backed by specified revenue sources of the County (revenue bonds). The remaining \$184.9 million consists of the delinquent tax notes.

# Management's Discussion and Analysis (Unaudited)

During the current fiscal year, the County's total bonded debt and notes decreased \$12.4 million. Debt for governmental activities decreased by \$11.6 million. The decrease is primarily due to principal payments of long-term debt of \$20.7 million. The County's delinquent tax notes borrowing increased by \$10.6 million. Business-type activities debt decreased by \$0.8 million as the result of principal payments on long-term debt.

_	Outstanding Bonded Debt as of September 30 (in thousands)											
	Governmental Activities				Business-type Activities					Total		
	2020		2019		2020		2019		2020			2019
General obligation bonds												
(backed by the County)	\$	543,185	\$	559,206	\$	2,208	\$	2,353	\$	545,393	\$	561,559
Capital leases & notes payable		184,930		174,368		-		-		184,930		174,368
Bond discount		(136)		(147)		-		-		(136)		(147)
Bond premium		30,494		31,892		-		-		30,494		31,892
Total general obligation bonds, net of bond discount and premium		758,473		765,319		2,208		2,353		760,681		767,672
Revenue bonds (backed by specific		ŕ		ŕ		ŕ		ŕ		ŕ		·
fee revenues)		43,330		48,035		9,213		9,898		52,543		57,933
Total bonds and notes payable, net of bond												
discounts and premiums	\$	801,803	\$	813,354	\$	11,421	\$	12,251	\$	813,224	\$	825,605

The County has a "BBB+" with a stable outlook from Fitch Ratings, a "BBB+" with a positive outlook from Standard & Poor's, a "Baa1" with a stable outlook from Moody's Investor Services for uninsured debt issuances.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total state equalized valuation. The County's current debt obligation (debt carrying the County's limited tax general obligation) is approximately \$807.9 million including tax notes and certain component unit obligations, which is significantly less than the County's \$5.8 billion legal debt limit.

Additional information on the County's long-term debt can be found in Note 9.

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

- The County's 2020 Equalization Report indicates that the total State Equalized Value for Wayne County increased by \$3.6 billion, from \$54.4 billion to \$58.0 billion, an increase of 6.6%. The total taxable value of the County serves as the basis for current and future tax levies. The total taxable value increased \$1.7 billion, from \$42.5 billion to \$44.2 billion, an increase of 4.0%
- The County projects balanced operations for the General Fund and governmental activities for fiscal year 2020-2021. The budget totals \$1.66 billion which represents an increase from fiscal year 2019-2020 of \$0.02 billion. The General Fund's adopted budget decreased \$56.0 million compared to the prior year. This considered:
  - The County will prioritize assessing the trade-offs of increasing the compensation offered to employees versus ensuring continued financial solvency in light of past fiscal challenges and the risk of financial challenges due to COVID-19. This trade-off is critical as the County must remain competitive in the labor market while addressing long-term solvency risks.
  - Complete (or nearly complete) construction of the County's new Criminal Justice Center.
  - Departmental allocations (after changes to salaries, pension and internal service charges) were done as a status quo.
  - Continue to provide assistance to stimulus economic activities
- The consumer price index for all urban customers (CPI-U) not seasonally adjusted, according to the U. S. Department of Labor, for the Detroit/Warren/Dearborn areas increased by about 0.6% from 237.5 in December 2019 to 239.1 in December 2020.

# Management's Discussion and Analysis (Unaudited)

### **COVID-19 Pandemic Impact**

State Aid (State Revenue Sharing) - Due to the COVID-19 pandemic, the State of Michigan had to amend and rebalance the state budget to compensate for estimated loss of revenue. Because of the anticipated loss in revenue, the County did not receive its final and catch up payment of \$11 million at the end of August 2020. As a replacement of the State Aid reduction, the County received \$18.8 million in federal pass-through funding through the State in Coronavirus Aid, Relief and Economic Security Act (CARES) grant funds. Although a larger amount of money, this funding was restricted for Coronavirus response only, unlike the general fund - general purpose (GFGP) money that comes from normal revenue sharing monies.

Airport Parking Taxes - Due to the COVID-19 pandemic, there were significantly fewer travelers flying from the airport and that resulted in the reduction of airport parking revenue. The County received \$11 million of parking revenue, much less than the budgeted amount of \$22 million.

Tourist Excise Tax - This excise tax is collected from hotel reservations and car rental bookings. Due to a travel ban and fewer tourists and visitors during the COVID-19 pandemic, the County received \$3 million less in tourist excise tax collections than the budgeted amount.

Salaries and Other Expenses - In response to the COVID-19 pandemic, the County quickly took action to temporarily furlough certain parts of its workforce from May 1, 2020 through the start of the new fiscal year. The County recorded \$65 million in eligible expenses for COVID-19 response that were charged to the federal CARES Act grant. This included payroll costs for first responders such as: public health, public safety, health and welfare and similar employees eligible under the CARES Act guidelines whose services were substantially dedicated to combating and responding to the COVID-19 pandemic.

COVID-19 Response Assistance - The County received approximately \$209 million during fiscal year 2020 from federal and passthrough funding from the state under the CARES Act. Additionally, the County received assistance from the Michigan Department of Health and Human Services to combat the coronavirus. In March 2021, the Unites States Congress passed the American Rescue Plan Act of 2021 under which the County anticipates receiving \$339 million for continued COVID-19 pandemic response and fiscal recovery.

## Requests for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Charter County of Wayne, Michigan, Department of Management and Budget, Financial Reporting Division, 500 Griswold, 14th Floor, Detroit, Michigan 48226.

FOR THE YEAR ENDED SEPTEMBER 30, 2020

## **BASIC FINANCIAL STATEMENTS**

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### Statement of Net Position September 30, 2020

	P	ent		
	Governmental	Business-type		Component
Accelo	Activities	Activities	Total	Units
Assets Equity in pooled cash and investments	\$ 695,498,549	\$ 12,651,279	\$ 708,149,828	\$ 18,140,433
Other cash and investments	4,722,284	42,367	4,764,651	17,765,334
Internal balances	4,100,073	(4,100,073)	٠,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	17,703,334
Receivables:	1,100,075	(1,100,075)		
Due within one year	153,014,493	4,813,904	157,828,397	3,477,169
Due in more than one year	86,354,740	-	86,354,740	-
Due from other governments	4,234,307	12,120,026	16,354,333	724,597
Other assets	16,897,665	-	16,897,665	69,479
Assets held for resale	-	-	-	313,500
Restricted assets:				
Equity in pooled cash and investments	390,920,960	-	390,920,960	-
Other cash and investments	47,098,059	-	47,098,059	-
Accounts receivables	170,853,920	2,208,364	173,062,284	38,353,166
Due from other governments	8,668,589	-	8,668,589	-
Capital assets not being depreciated	805,368,460	1,448,847	806,817,307	41,146,911
Capital assets being depreciated, net	356,633,982	78,429,184	435,063,166	20,125,076
Total assets	2,744,366,081	107,613,898	2,851,979,979	140,115,665
Deferred outflows of resources				
Deferred charge on refunding	1,274,779	-	1,274,779	-
Deferred OPEB amounts	904,000		904,000	
Deferred pension amounts	44,345,706	-	44,345,706	22,636
Total deferred outflows of resources	46,524,485		46,524,485	22,636
Liabilities				
Accounts payable and accrued expenses	165,048,127	10,095,245	175,143,372	5,187,562
Accrued interest payable	13,580,528	-	13,580,528	-
Unearned revenue	85,954,745	541,446	86,496,191	2,472,196
Due to other governments	22,928,859	460,615	23,389,474	2,098,712
Real estate sale obligations	32,558,989	-	32,558,989	-
Bonds, notes and other liabilities:				
Due within one year	135,867,791	940,306	136,808,097	2,523,182
Due in more than one year	695,401,676	10,571,277	705,972,953	35,853,966
Other noncurrent liabilities due in more than one year:	04 (75 340		04 (75 340	42.770
Net OPEB liability	91,675,340	-	91,675,340	42,660
Net pension liability	547,323,476		547,323,476	284,576
Total liabilities	1,790,339,531	22,608,889	1,812,948,420	48,462,854
Deferred inflows of resources				
Deferred pension amounts	6,464,198		6,464,198	6,965
Net position				
Net investment in capital assets	787,700,777	70,665,118	858,365,895	61,271,987
Restricted for:				
Inpatient hospitalization	24,297,429	-	24,297,429	
Health and welfare	44,600,361	-	44,600,361	-
Delinquent tax administration	139,196,640	-	139,196,640	-
Debt service	35,774,867	-	35,774,867	-
Veterans programs	2,268,439	-	2,268,439	-
Recreation and cultural	5,180,111	-	5,180,111	-
Highways and streets	145,443,331	-	145,443,331	-
Public safety	19,298,263	-	19,298,263	- 1 E40
Economic development  Bond programs	3,179,457	2,797,683	3,179,457	4,568
Capital projects	4,688,023	2,777,003	2,797,683 4,688,023	-
COVID-19 response	1,871,794	-	1,871,794	-
Unrestricted (deficit)	(219,412,655)	11,542,208	(207,870,447)	30,391,927
Total net position	\$ 994,086,837	\$ 85,005,009	\$1,079,091,846	\$ 91,668,482

### Statement of Activities For the Year Ended September 30, 2020

Primary government				Program Revenues						
Governmental activities:         General government         \$ 180,801,938         \$ 69,304,435         \$ 68,797,199         \$ . \$ (42,700,304)           Legislative         5,266,428         1,438,691         645,035         . 645,035         . (49,195,951)           Judicial         1117,389,819         9,578,022         58,615,846         . (49,195,951)           Public safety         97,056,285         29,795,434         61,101,504         . (46,159,347)           Public works         436,138         (436,138)	Functions / Programs		Expenses	_	C	Grants and		Grants and		(Expense)
Governmental activities:         General government         \$ 180,801,938         \$ 69,304,435         \$ 68,797,199         \$ . \$ (42,700,304)           Legislative         5,266,428         1,438,691         645,035         . 645,035         . (49,195,951)           Judicial         1117,389,819         9,578,022         58,615,846         . (49,195,951)           Public safety         97,056,285         29,795,434         61,101,504         . (46,159,347)           Public works         436,138         (436,138)	Dei-mann, management									
General government         \$ 180,801,938         \$ 69,304,435         \$ 68,797,199         \$ . \$ (42,700,304)           Legislative         5,266,428         1,438,691         645,035         . (3,182,702)           Judicial         117,389,819         9,578,022         58,615,846         . (49,195,951)           Public safety         97,056,285         29,795,434         61,101,504         . (6,159,347)           Public works         436,138         (436,138)           Highways, streets and bridges         97,498,120         2,589,713         127,049,843         26,214,724         58,356,160           Health and welfare         163,620,826         13,821,439         99,234,572         (50,564,815)           Recreation and cultural         6,893,665         829,212         187,150         (5,877,303)           Community and economic development         5,983,810         7,728,497         2,869,129         (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         2,052,859         1,400,868         58,834         (593,157)           C50 basins         2,052,8	= =									
Legislative         5,266,428         1,438,691         645,035         . (3,182,702)           Judicial         117,389,819         9,578,022         58,615,846         . (49,195,951)           Public safety         97,056,285         29,795,434         61,101,504         . (6,159,347)           Public works         436,138		ċ	100 001 020	¢ 40 204 42E	ċ	69 707 100	ċ		ċ	(42, 700, 204)
Judicial   117,389,819   9,578,022   58,615,846   .	•	Ş			Ş		Ş	-	Ş	
Public safety         97,056,285         29,795,434         61,101,504         (6,159,347)           Public works         436,138         -         -         -         (436,138)           Highways, streets and bridges         97,498,120         2,589,713         127,049,843         26,214,724         58,356,160           Health and welfare         163,620,826         13,821,439         99,234,572         -         (50,564,815)           Recreation and cultural         6,893,665         829,212         187,150         -         (5,877,303)           Community and economic development Interest on long-term debt         39,524,626         -         -         -         -         4,613,816           Interest on long-term debt         39,524,626         -         -         -         -         (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         80,0933         60,666,494         950,814         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         3,20	•		, ,	, ,		,		-		
Public works         436,138         -         -         (436,138)           Highways, streets and bridges         97,498,120         2,589,713         127,049,843         26,214,724         58,356,160           Health and welfare         163,620,826         13,821,439         99,234,572         .         (50,564,815)           Recreation and cultural         6,893,665         829,212         187,150         .         (5,877,303)           Community and economic development         5,983,810         7,728,497         2,869,129         .         4,613,816           Interest on long-term debt         39,524,626         .         .         .         .         .         .         (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         58,890,933         60,666,494         950,814         .         .         2,726,375           CSO basins         2,052,859         1,400,868         58,834         .         (593,157)           Jail commissary         61,610,429         63,804,723<								-		
Highways, streets and bridges         97,498,120         2,589,713         127,049,843         26,214,724         58,356,160           Health and welfare         163,620,826         13,821,439         99,234,572         -         (50,564,815)           Recreation and cultural         6,893,665         829,212         187,150         -         (5,877,303)           Community and economic development Interest on long-term debt         5,983,810         7,728,497         2,869,129         -         4,613,816           Interest on long-term debt         39,524,626         -         -         -         (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         8,890,933         60,666,494         950,814         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:           Drainage Districts	•			29,795,434		61,101,304		-		
Health and welfare         163,620,826         13,821,439         99,234,572         -         (50,564,815)           Recreation and cultural         6,893,665         829,212         187,150         -         (5,877,303)           Community and economic development Interest on long-term debt         39,524,626         7,728,497         2,869,129         -         4,613,816           Interest on long-term debt         39,524,626         -         -         -         (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         8         -         -         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         -         3,203,942           Component units:           Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2				2 500 742		-		-		
Recreation and cultural Community and economic development Interest on long-term debt         6,893,665 5,983,810 7,728,497 7,728,497 7,728,497 2,869,129 7,728,496 7,728,497								26,214,724		
Community and economic development Interest on long-term debt         5,983,810 39,524,626         7,728,497 - 2,869,129 - 4,613,816         4,613,816 (39,524,626)           Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         Rouge Valley sewage disposal system         58,890,933         60,666,494         950,814         - 2,726,375           CSO basins         2,052,859         1,400,868         58,834         - (593,157)           Jail commissary         666,637         1,737,361         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         - 3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:         Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ - \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         2         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         - (4,536,182)           Wayne County Economic         970,144         (970,144)								-		
Interest on long-term debt   39,524,626								-		
Total governmental activities         714,471,655         135,085,443         418,500,278         26,214,724         (134,671,210)           Business-type activities:         Rouge Valley sewage disposal system         58,890,933         60,666,494         950,814         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         -         3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:           Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ -         \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         -         -         -         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         -         (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         -         -         -         -         (970,144)				7,728,497		2,869,129		-		
Business-type activities:  Rouge Valley sewage disposal system CSO basins Jail commissary  666,637  C50 basins Jail commissary  C666,637  C50 basins Jail commissary  C666,637  C50 basins Jail commissary  C666,637  C50 basins Jail commissary  C606,637  C606,637	Interest on long-term debt		39,524,626	-		<u> </u>				(39,524,626)
Rouge Valley sewage disposal system         58,890,933         60,666,494         950,814         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         -         3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:           Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ -         \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         -         -         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         -         (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         -         -         -         (970,144)           Greater Wayne County Economic Development Corporation         35,801         -         -         -         -         (35,801)	Total governmental activities		714,471,655	135,085,443		418,500,278	_	26,214,724		(134,671,210)
Rouge Valley sewage disposal system         58,890,933         60,666,494         950,814         -         2,726,375           CSO basins         2,052,859         1,400,868         58,834         -         (593,157)           Jail commissary         666,637         1,737,361         -         -         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         -         3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:           Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ -         \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         -         -         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         -         (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         -         -         -         (970,144)           Greater Wayne County Economic Development Corporation         35,801         -         -         -         -         (35,801)	Business-type activities:									
CSO basins         2,052,859         1,400,868         58,834         - (593,157)           Jail commissary         666,637         1,737,361         - 1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         - 3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:         Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ - \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         - (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         (970,144)           Greater Wayne County Economic Development Corporation         35,801         (35,801)	· ·		58,890,933	60,666,494		950,814		-		2,726,375
Jail commissary         666,637         1,737,361         -         -         1,070,724           Total business-type activities         61,610,429         63,804,723         1,009,648         -         3,203,942           Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:         Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ -         \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         -         -         -         2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         -         (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         -         -         -         (970,144)           Greater Wayne County Economic         Development Corporation         35,801         -         -         -         (35,801)								-		
Total primary government         \$ 776,082,084         \$ 198,890,166         \$ 419,509,926         \$ 26,214,724         \$ (131,467,268)           Component units:         Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ - \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         2.160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         - (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144         (970,144)           Greater Wayne County Economic         5,801         (35,801)	Jail commissary					-		-		
Component units:  Drainage Districts \$ 10,029,679 \$ 755,873 \$ 2,151,880 \$ - \$ (7,121,926)  HealthChoice of Michigan 19,463,086 21,623,194 2,160,108  Wayne County Land Bank Corporation 5,821,467 1,242,780 42,505 - (4,536,182)  Wayne County - Detroit CDE, Inc. 970,144 (970,144)  Greater Wayne County Economic  Development Corporation 35,801 (35,801)	Total business-type activities		61,610,429	63,804,723	. <u> </u>	1,009,648		<u>-</u>		3,203,942
Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ - \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         - 2,160,108         - 2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         - (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144          - (970,144)           Greater Wayne County Economic          - (35,801)           Development Corporation         35,801          - (35,801)	Total primary government	\$	776,082,084	\$ 198,890,166	\$	419,509,926	\$	26,214,724	\$	(131,467,268)
Drainage Districts         \$ 10,029,679         \$ 755,873         \$ 2,151,880         \$ - \$ (7,121,926)           HealthChoice of Michigan         19,463,086         21,623,194         - 2,160,108         - 2,160,108           Wayne County Land Bank Corporation         5,821,467         1,242,780         42,505         - (4,536,182)           Wayne County - Detroit CDE, Inc.         970,144          - (970,144)           Greater Wayne County Economic          - (35,801)           Development Corporation         35,801          - (35,801)	Component units:									
HealthChoice of Michigan       19,463,086       21,623,194       -       -       2,160,108         Wayne County Land Bank Corporation       5,821,467       1,242,780       42,505       -       (4,536,182)         Wayne County - Detroit CDE, Inc.       970,144       -       -       -       (970,144)         Greater Wayne County Economic       -       -       -       -       (35,801)	•	ς	10.029.679	\$ 755.873	ς	2.151.880	Ś	_	\$	(7.121.926)
Wayne County Land Bank Corporation       5,821,467       1,242,780       42,505       - (4,536,182)         Wayne County - Detroit CDE, Inc.       970,144       (970,144)         Greater Wayne County Economic         Development Corporation       35,801       (35,801)	<del>-</del>	~		1,	~	-	~	_	7	
Wayne County - Detroit CDE, Inc.       970,144       -       -       -       (970,144)         Greater Wayne County Economic       -       -       -       -       (35,801)         Development Corporation       35,801       -       -       -       (35,801)						42,505		_		
Greater Wayne County Economic  Development Corporation 35,801 (35,801)						.2,303		_		
Development Corporation 35,801 (35,801)			770,111							(770,111)
·			35 801	_		_		_		(35.801)
	· · · · · · · · · · · · · · · · · · ·		•			72,208				. , ,
Total component units \$ 36,443,804 \$ 23,621,847 \$ 2,266,593 \$ - \$ (10,555,364)	Total component units	\$	36,443,804	\$ 23,621,847	\$	2,266,593	\$	-	\$	(10,555,364)

continued...

Statement of Activities For the Year Ended September 30, 2020

	Pı	_			
	Governmental Activities	Business-type Activities	Total	Component Units	
Change in net position					
Net expense from previous page	\$ (134,671,210)	\$ 3,203,942	\$ (131,467,268)	\$ (10,555,364)	
General revenues:					
Taxes:					
Property	312,125,335	-	312,125,335	12,733,547	
State sales	44,081,860	-	44,081,860	-	
Excise	7,041,746	-	7,041,746	-	
Airport parking	11,257,426	-	11,257,426	-	
State sources	8,866,774	-	8,866,774	-	
Investment earnings	22,839,912	114,965	22,954,877	431,121	
Other revenue	20,536,096	-	20,536,096	1,585,641	
Gain on disposal of assets	13,258,864		13,258,864		
Total general revenues	440,008,013	114,965	440,122,978	14,750,309	
Transfers in (out)	792,715	(792,715)			
Change in net position	306,129,518	2,526,192	308,655,710	4,194,945	
Net position, beginning of year (as restated)	687,957,319	82,478,817	770,436,136	87,473,537	
Net position, end of year	\$ 994,086,837	\$ 85,005,009	\$1,079,091,846	\$ 91,668,482	

concluded.

#### Balance Sheet Governmental Funds September 30, 2020

	General	Roads	Health	Juvenile Justice and Abuse / Neglect
Assets				
Equity in pooled cash and investments	\$ 160,738,152	\$ 163,709,743	\$ 11,957,244	\$ 8,072,349
Other cash and investments	128,171	2,475	1,050	200
Due from other funds	16,873,016	-	-	-
Interfund receivable	9,209,007	_	-	-
Receivables:	, ,			
Current property taxes	74,907,521	_	-	-
Delinguent property taxes	834,510	_	-	-
Accounts	260,499	165,711	1,249,665	2,188,972
Due from other governments	39,488,100	12,170,368	1,204,722	20,312,637
Less allowance for uncollectible accounts	(8,790,459)	(631,052)	-	-
Supplies inventory	8,022	8,699,969	155,906	106,197
Prepayments and deposits	1,110,367	868,631	1,399,266	3,409
Long-term receivables	-	-	-	-
Less allowance for uncollectible accounts	-	_	-	-
Restricted assets:				
Due from other governments restricted	-	_	-	-
Equity in pooled cash and investments	-	_	-	_
-quity in posted cash and investments	-			
Total assets	\$ 294,766,906	\$ 184,985,845	\$ 15,967,853	\$ 30,683,764
Liabilities				
Accounts and contracts payable	\$ 13,307,782	\$ 7,799,438	\$ 3,106,131	\$ 6,255,725
Due to other funds	-	-	-	-
Interfund payable	-	-	-	-
Due to other governments	3,676,868	6,076,254	932,163	-
Accrued wages and benefits	5,897,337	846,706	103,932	357,214
Deposits		21,130,144	, ·	
Other liabilities	27,791,082	3,689,972	573,802	4,159,030
Unearned revenue	911,228		155,906	
Total liabilities	51,584,297	39,542,514	4,871,934	10,771,969
Deferred inflows of resources				
Unavailable property taxes	35,193,223	_	_	_
Unavailable receivable	33,173,223	_	_	_
Unavailable grants	16,011,837	329,483	330,364	9,945,778
Total deferred inflows of resources	51,205,060	329,483	330,364	9,945,778
Total deferred lilliows of resources	31,203,000	327,403	330,304	7,743,776
Fund balances				
Nonspendable	1,877,108	9,568,600	1,555,172	109,606
Restricted	6,794,950	135,545,248	9,210,383	9,856,411
Committed	13,976,471	-	-	-
Assigned	11,976,604	-	-	-
Unassigned (deficit)	157,352,416			
Total fund balances	191,977,549	145,113,848	10,765,555	9,966,017
Total liabilities, deferred inflows of resources				
and fund balances	\$ 294,766,906	\$ 184,985,845	\$ 15,967,853	\$ 30,683,764

See accompanying notes to the basic financial statements.

continued...

#### Balance Sheet Governmental Funds September 30, 2020

	COVID-19	Criminal Justice Center	Nonmajor Governmental Funds	Total
Assets				
Equity in pooled cash and investments	\$ 143,476,377	\$ 64,067,505	\$ 107,067,704	\$ 659,089,074
Other cash and investments	-	-	4,587,338	4,719,234
Due from other funds	-	-	2,096,027	18,969,043
Interfund receivable	-	-	-	9,209,007
Receivables:				
Current property taxes	-	-	-	74,907,521
Delinquent property taxes	-	-	-	834,510
Accounts	19,350	-	5,338,520	9,222,717
Due from other governments	1,687,758	-	7,094,312	81,957,897
Less allowance for uncollectible accounts	-	-	-	(9,421,511)
Supplies inventory	-	-	-	8,970,094
Prepayments and deposits	-	-	1,611,463	4,993,136
Long-term receivables	-	-	350,277	350,277
Less allowance for uncollectible accounts	-	-	(350,277)	(350,277)
Restricted assets:				
Due from other governments restricted	-	-	8,520,000	8,520,000
Equity in pooled cash and investments		260,134,646	20,821,998	280,956,644
Total assets	\$ 145,183,485	\$ 324,202,151	\$ 157,137,362	\$ 1,152,927,366
Liabilities				
	\$ 7,744,073	\$ 39,351,672	\$ 3,008,547	¢ 90 E72 249
Accounts and contracts payable  Due to other funds	\$ 7,744,073	1,745,214	\$ 3,008,547 17,223,829	\$ 80,573,368
	•	1,743,214		18,969,043
Interfund payable	EE4 100	-	2,311,305 4,025,078	2,311,305
Due to other governments Accrued wages and benefits	556,180	-	378,344	15,266,543 7,583,533
Deposits	•	-	370,344	21,130,144
Other liabilities	•	-	14,719,530	50,933,416
Unearned revenue	84,457,603	_	430,009	85,954,746
offeathed revenue	04,437,003		430,009	03,734,740
Total liabilities	92,757,856	41,096,886	42,096,642	282,722,098
Deferred inflows of resources				
Unavailable property taxes	-	-	-	35,193,223
Unavailable receivable	-	-	8,520,000	8,520,000
Unavailable grants	1,015,593		582,902	28,215,957
Total deferred inflows of resources	1,015,593		9,102,902	71,929,180
Fund balances				
Nonspendable	-	_	1,611,463	14,721,949
Restricted	856,201	235,343,578	68,163,060	465,769,831
Committed	-	-	-	13,976,471
Assigned	50,553,835	47,761,687	37,454,726	147,746,852
Unassigned (deficit)	-	-	(1,291,431)	156,060,985
Total fund balances	51,410,036	283,105,265	105,937,818	798,276,088
Total liabilities, deferred inflows of resources and fund balances	\$ 145,183,485	\$ 324,202,151	\$ 157,137,362	\$ 1,152,927,366

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#### Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position September 30, 2020

Total fund balances - total governmental funds	\$ 798,276,088
Amounts reported for <i>governmental activities</i> in the Statement of Net Position are different because:	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds.  Governmental capital assets	3,040,818,691
Less accumulated depreciation	1,880,712,054)
Internal service funds are used by management to charge the costs of certain activities, such as personnel, central services, information technology and insurance costs to individual funds. The assets and liabilities of the internal service funds are recorded as governmental activities in	(42,470,047)
the Statement of Net Position.	(12,179,967)
The assets and liabilities of the Delinquent Tax Revolving fund, an enterprise fund, are recorded as governmental activities in the Statement of Net Position.	139,381,719
Other long-term assets are not available to pay for current period expenditures and, therefore are deferred in the governmental funds.	
Deferred inflows - unavailable property taxes	35,193,223
Deferred inflows - unavailable grants	28,215,957
Deferred inflows - unavailable receivables	8,520,000
The receivable related to the jail transaction will not be relieved by cash but rather through	
contributions toward construction and does not represent current financial resources and therefore is not reported in the funds.	86,004,464
Certain employee fringe benefits, such as the net pension and OPEB liability and deferred amounts	
are not due and payable in the current period or do not represent current financial resources and therefore are not reported in the funds.	
Net pension liability	(516,302,508)
Other postemployment benefit obligation	(86,895,658)
Deferred inflows related to the net pension asset and liability	(6,104,336)
Deferred outflows related to the net pension asset and liability	41,843,333
Deferred outflows related to the net OPEB liability	857,000
Long-term liabilities, including bonds payable, are not due and payable in the current period and	
therefore are not reported in the governmental funds.	(EQC E4E 000)
Bonds, capital leases, notes and other debt	(586,515,000) (30,494,237)
Unamortized bond premium Unamortized bond discount	135,648
Unamortized deferred charge on refunding	1,274,779
Accrued interest payable	(13,580,528)
Compensated absences	(20,640,786)
Claims, litigation and assessments	(450,002)
Real estate sale obligations	 (32,558,989)
Net position of governmental activities	\$ 994,086,837

### Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2020

				Juvenile
	General	Roads	Health	Justice and
Revenues	General	Ruaus	пеанн	Abuse / Neglect
Taxes:				
Property	\$ 303,132,499	\$ -	\$ -	\$ 3,543,104
State sales	44,081,860	-	-	-
Excise	- 1,001,000	<u>-</u>	<u>-</u>	_
Licenses and permits	747,565	<u>-</u>	<u>-</u>	_
Federal grants	23,707,859	821,764	9,521,013	1,225,708
State grants and contracts	22,468,944	119,593,080	5,895,456	62,224,141
Local grants and contracts	230,463	979,833	6,899,396	4,284,450
State sources	8,061,267	-	-	127,541
Charges for services	86,393,416	2,589,713	2,570,998	425,253
Interest revenue (loss) and rents	5,157,699	3,261,017		(47,008)
Other	18,914,038	9,230	<u>-</u>	( , occ ) -
outer	10,711,030	7,230		
Total revenues	512,895,610	127,254,637	24,886,863	71,783,189
Expenditures				
Current operations:				
Legislative	7,541,749	-	-	-
Judicial	84,013,941	-	-	-
General government	130,240,562	-	-	-
Public safety	81,750,541	-	=	-
Public works	469,194	-	-	-
Highways, streets and bridges	-	106,489,078	-	-
Health and welfare	22,931,430	-	37,897,860	114,183,024
Recreational and cultural	=	-	=	-
Community and economic development	-	-	-	-
Capital outlay	774,996	5,078,671	-	45,187
Debt service:				
Principal	-	-	-	-
Interest	-		-	
Total expenditures	327,722,413	111,567,749	37,897,860	114,228,211
Revenues over (under) expenditures	185,173,197	15,686,888	(13,010,997)	(42,445,022)
Other financing courses (uses)				
Other financing sources (uses)	10.0/0.201		20 442 274	EE 027 704
Transfers in	19,069,301	(224, 240)	20,412,274	55,027,781
Transfers out	(201,986,307)	(226,210)	-	720
Proceeds from sale of capital assets	7,116,351	83,650	-	720
Total other financing sources (uses)	(175,800,655)	(142,560)	20,412,274	55,028,501
Net change in fund balances	9,372,542	15,544,328	7,401,277	12,583,479
Fund balances (deficits), beginning of year	182,605,007	129,569,520	3,364,278	(2,617,462)
Fund balances, end of year	\$ 191,977,549	\$ 145,113,848	\$ 10,765,555	\$ 9,966,017

continued...

#### Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2020

Revenues	COVID-19	Criminal Justice Center	Nonmajor Governmental Funds	Total
Taxes:				
Property	\$ -	\$ -	\$ 10,773,106	\$ 317,448,709
State sales	-	-	-	44,081,860
Excise	-	-	7,041,746	7,041,746
Licenses and permits	-	-	6,181	753,746
Federal grants	131,683,682	-	8,290,180	175,250,206
State grants and contracts	460,909	-	15,959,260	226,601,790
Local grants and contracts	200,000	-	5,257,692	17,851,834
State sources	-	-	677,966	8,866,774
Charges for services	-	-	17,134,453	109,113,833
Interest revenue (loss) and rents	16,137	2,741,530	10,014,244	21,143,619
Other	25,002		848,751	19,797,021
Total revenues	132,385,730	2,741,530	76,003,579	947,951,138
Expenditures				
Current operations:				
Legislative	639,453	-	-	8,181,202
Judicial	5,387,257	-	17,494,257	106,895,455
General government	57,964,756	400	1,390,441	189,596,159
Public safety	55,905,197	-	7,445,441	145,101,179
Public works	-	-	-	469,194
Highways, streets and bridges	6,799,366		-	113,288,444
Health and welfare	4,503,313		7,294,809	186,810,436
Recreational and cultural	-	-	10,003,239	10,003,239
Community and economic development	-	-	9,759,135	9,759,135
Capital outlay	330,187	138,154,008	3,713,580	148,096,629
Debt service:				
Principal	-	-	20,726,237	20,726,237
Interest	-		38,044,241	38,044,241
Total expenditures	131,529,529	138,154,408	115,871,380	976,971,550
Revenues over (under) expenditures	856,201	(135,412,878)	(39,867,801)	(29,020,412)
Other financing sources (uses)				
Transfers in	50,553,835	9,036,438	75,595,375	229,695,004
Transfers out	30,333,033	7,030,430	(9,027,979)	(211,240,496)
Proceeds from sale of capital assets	-	-	42,495	7,243,216
Proceeds from sale of Capital assets	<del></del>	<u> </u>	42,473	7,243,210
Total other financing sources (uses)	50,553,835	9,036,438	66,609,891	25,697,724
Net change in fund balances	51,410,036	(126,376,440)	26,742,090	(3,322,688)
Fund balances (deficits), beginning of year		409,481,705	79,195,728	801,598,776
Fund balances, end of year	\$ 51,410,036	\$ 283,105,265	\$ 105,937,818	\$ 798,276,088

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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 - total governmental funds	\$ (3,322,688)
Amounts reported for governmental activities in the Statement of Activities are different because:	
The change in net position of the internal service funds is reported with governmental activities in the Statement of Activities.	10,915,150
The change in net position of the Delinquent Tax Revolving Fund, an enterprise fund, is reported with governmental activities in the Statement of Activities.	11,568,850
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Expenditures for capital assets  Less current year depreciation  Loss on sale of capital assets	175,019,550 (42,768,117) (1,539,015)
Non-cash capital contributions in the Statement of Activities that do not provide current financial resources are not reported as revenues in the governmental funds.	25,392,960
Repayment of bond principal and other debt are expenditures in the governmental funds, but the repayment reduces long term liabilities in the Statement of Net Position.	20,726,239
Revenues in the Statement of Activities that do not provide current financial resources are deferred and not reported as revenues in the governmental funds.	(5,323,375)
Net change in the value of a long-term receivable and related obligation liability associated with estate transaction involving the exchange of properties and construction of facilities that will be contributed by the other party to the transaction. This transaction does not provide current financial resources and is therefore not reported in the governmental funds.	10,080,813
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 governmental funds.	
Change in accrued interest payable	328,982
Change in other postemployment benefits liability	81,020,000
Change in net pension liability and related deferred amounts	20,960,312
Change in accrued compensated absences	(903,556)
Change in accrued claims, litigation and assessments Amortization of bond premium, discount and deferred charge on refunding	2,800,276 1,173,136
Change in net position of governmental activities	\$ 306,129,518

## Statement of Net Position

Proprietary Funds September 30, 2020

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Assets					
Current assets:					
Equity in pooled cash and investments	\$ 5,518,966	\$ -	\$ 7,132,313	\$ 12,651,279	\$ 33,611,846
Other cash and investments	-	-	42,367	42,367	3,050
Receivables:					
Accounts	97,397	-	4,716,507	4,813,904	2,488
Due from other governments	12,120,026	-	-	12,120,026	95,455
Prepayments and deposits	-	-	-	-	2,934,435
Restricted assets:					
Equity in pooled cash and investments	-	22,867,007	-	22,867,007	-
Delinquent property taxes receivable	47.734.300	77,059,831	- 44 004 407	77,059,831	
Total current assets	17,736,389	99,926,838	11,891,187	129,554,414	36,647,274
Noncurrent assets:					
Restricted assets:					
Equity in pooled cash and investments	_	87,097,309	_	87,097,309	_
Other cash and investments	_	47,098,059	_	47,098,059	_
Delinquent property taxes receivable	_	91,635,656	_	91,635,656	_
Accounts receivable	-	2,158,433	-	2,158,433	-
Due from other governments	-	148,589	_	148,589	_
Bond principal due from municipalities	-	,	2,208,364	2,208,364	_
Capital assets not being depreciated	1,448,847	-	-	1,448,847	23,678
Capital assets being depreciated, net	78,429,184	185,079	-	78,614,263	1,687,048
Total noncurrent assets	79,878,031	228,323,125	2,208,364	310,409,520	1,710,726
Total assets	97,614,420	328,249,963	14,099,551	439,963,934	38,358,000
Deferred outflows of resources					
Deferred pension amounts	-	58,115	-	58,115	2,444,258
Deferred OPEB amounts		6,000		6,000	41,000
Total deferred outflows of resources	<u> </u>	64,115		64,115	2,485,258

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### Statement of Net Position

Proprietary Funds September 30, 2020

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Liabilities					
Current liabilities:		<b>.</b>	<b>.</b>	<b>.</b>	<b>. .</b>
Accounts and contracts payable	\$ 281,763	\$ 2,278,872	\$ 432,071	\$ 2,992,706	\$ 7,399,040
Accrued wages and benefits  Due to other governments	-	37,610	16,467 460,615	54,077 460,615	359,595
Interfund payable	_	_	4,100,073	4,100,073	_
Long-term obligations, current	705,000	97,294,500	145,000	98,144,500	<u>-</u>
Compensated absences, current	-	246,004	90,306	336,310	1,355,666
Claims payable, current	-	-	-	-	6,773,420
Other liabilities	9,182,142	69,852	182,802	9,434,796	2,345,013
Unearned revenue	541,446	<u>-</u>		541,446	
Total current liabilities	10,710,351	99,926,838	5,427,334	116,064,523	18,232,734
Noncurrent liabilities:					
Net OPEB liability	-	629,747	-	629,747	4,149,935
Net pension liability	-	732,265	-	732,265	30,288,703
Bonds and notes payable	8,507,913	87,635,500	2,063,364	98,206,777	
Total noncurrent liabilities	8,507,913	88,997,512	2,063,364	99,568,789	34,438,638
Total liabilities	19,218,264	188,924,350	7,490,698	215,633,312	52,671,372
Deferred inflows of resources					
Deferred pension amounts		8,009		8,009	351,853
Net position					
Net investment in capital assets Restricted for:	70,665,118	185,079	-	70,850,197	1,710,726
Delinquent taxes and property foreclosures	-	139,196,640	-	139,196,640	-
Bond programs	54	-	2,797,629	2,797,683	-
Unrestricted (deficit)	7,730,984	-	3,811,224	11,542,208	(13,890,693)
Total net position	\$ 78,396,156	\$ 139,381,719	\$ 6,608,853	\$ 224,386,728	\$ (12,179,967)
Reconciliation of statement of net position of o	enterprise funds	to business-type	activities:		
Total enterprise fund net position The Delinquent Tax Revolving Fund primarily s	erves a governme	ental nurnose and		\$ 224,386,728	
therefore is reported as governmental activi			on	(139,381,719)	
Net position of business-type activities				\$ 85,005,009	

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## Statements of Revenues, Expenses and Changes in Fund Net Position $\label{eq:changes} % \begin{center} \end{center} \begin{center} \end{cente$

Proprietary Funds
For the Year Ended September 30, 2020

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues Sewage disposal charges Other charges for services Fines and forfeitures Rentals and expense recoveries	\$ 60,334,927 331,656 -	\$ - 47,916,983	\$ 58,800 3,079,429 - -	\$ 60,393,727 3,411,085 47,916,983	\$ - 94,527,556 - 21,964
Other revenue		180,569		180,569	11,648
Total operating revenues	60,666,583	48,097,552	3,138,229	111,902,364	94,561,168
Operating expenses Personnel Fringe benefits Pension and retirement benefits (recovery) Materials and supplies Contractual services Insurance benefits Travel Miscellaneous operating Rentals Other charges Depreciation and amortization  Total operating expenses  Operating income (loss)	2,407 55,642,445 - 71,659 - 2,933,724 58,650,235 2,016,348	1,576,207 474,612 (1,749,250) 978,930 13,914,020 - 7,819 2,377,403 282,703 - 74,414 17,936,858 30,160,694	269,867 168,102 26,682 116,967 1,738,188 - 302,327 - 38,529 - 2,660,662 477,567	1,846,074 642,714 (1,722,568) 1,098,304 71,294,653 - 7,819 2,751,389 282,703 38,529 3,008,138 - 79,247,755	7,843,997 3,086,953 (2,478,816) 323,767 9,351,368 59,398,447 60,727 3,429,656 1,948,266 165,158 215,246  83,344,769  11,216,399
Nonoperating revenues (expenses) Investment earnings (loss) Collections from participating units Gain (loss) from disposal of capital assets Interest expense	35,690 950,814 - (240,698)	1,798,909 - - (2,982,503)	79,186 58,834 - (58,834)	1,913,785 1,009,648 - (3,282,035)	(102,615) - 54,909 -
Total nonoperating revenues (expenses)	745,806	(1,183,594)	79,186	(358,602)	(47,706)
Income (loss) before transfers	2,762,154	28,977,100	556,753	32,296,007	11,168,693
Transfers out		(17,408,250)	(792,715)	(18,200,965)	(253,543)
Change in net position	2,762,154	11,568,850	(235,962)	14,095,042	10,915,150
Net position (deficit), beginning of year	75,634,002	127,812,869	6,844,815	210,291,686	(23,095,117)
Net position (deficit), end of year	\$ 78,396,156	\$ 139,381,719	\$ 6,608,853	\$ 224,386,728	\$ (12,179,967)
Reconciliation of statement of revenues, expenses and changes in fund net position to the business-type activities in the statement of activities  Change in net position - enterprise funds  The Delinquent Tax Revolving Fund primarily serves a governmental purpose and therefore is reported as governmental activities in the statement of activities (Note 1)  Change in net position of business-type activities					

#### Statement of Cash Flows Proprietary Funds

For the Year Ended September 30, 2020

Receipts from customers   System   Park Revolving   Funds   Funds   Funds   Service Funds   System   Park Revolving   Funds   Funds   Service Funds   System   Park Receipts from customers   System		Enterprise Funds				
Receipts from customers   \$ 60,754,192   \$ 37,243,581   \$ 2,086,188   \$ 100,083,961   \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$		Disposal	•	Enterprise	Total	
Payments to employees   .   .   .   .   .   .   .   .   .	Receipts from customers	\$ 60,754,192	\$ 37,243,581	\$ 2,086,188	\$ 100,083,961	
Cash flows from non-capital financing activities         . (17,408,250)         (792,715)         (18,200,965)         (253,543)           Repayments of loans from other funds         . (17,408,250)         . (197,7385)         1,677,385	Payments to employees	(60,255,135)		, , ,		(97,666,108)
Transfers out Repayments of loans from other funds         (17,408,250)         (792,715)         (18,200,965)         (253,543)           Repayments of loans from other funds         - (17,408,250)         884,670         (16,523,580)         - (253,543)           Net cash provided by (used in) non-capital financing activities         - (17,408,250)         884,670         (16,523,580)         (253,543)           Cash flows from capital and related financing activities         686,616         169,455,000         159,895,577)         - (7,708,750)         - (17,408,250)         169,455,000         169,455,000         - (16,455,000)	Net cash provided by (used in) operating activities	499,057	1,472,207	(524,900)	1,446,364	(18,740,598)
Cash flows from capital and related financing activities   Cash flows from issuance of long term debt   Cash flows from participating local units   Cash flows from participating local units   Cash flows from participating local units   Cash flows from investing activities   Cash and cash equivalents flows	Transfers out	<u>.</u>	(17,408,250)	, , ,		(253,543)
activities         Repayment of long-term debt         (685,000)         (159,065,577)         (145,000)         (159,895,577)         -           Proceeds from issuance of long term debt         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 169,455,000         - 189,455,000         -			(17,408,250)	884,670	(16,523,580)	(253,543)
Cash flows from investing activities Investment earnings (loss)         35,690         1,798,909         79,186         1,913,785         (102,615)           Change in cash and cash equivalents         559,863         (6,557,638)         438,956         (5,558,819)         (20,008,219)           Cash and cash equivalents, beginning of year         4,959,103         163,620,013         6,735,724         175,314,840         53,623,115           Cash and cash equivalents, end of year         \$ 5,518,966         \$ 157,062,375         \$ 7,174,680         \$ 169,756,021         \$ 33,614,896           Cash and cash equivalents at September 30, 2020 consist of the following:         Equity in pooled cash and investments         \$ 5,518,966         \$ -         \$ 7,132,313         \$ 12,651,279         \$ 33,611,846           Other cash and investments         -         -         -         42,367         42,367         3,050           Restricted assets:         Equity in pooled cash and investments         -         109,964,316         -         109,964,316         -         -           Other cash and investments         -         47,098,059         -         47,098,059         -         47,098,059         -         -	activities Repayment of long-term debt Proceeds from issuance of long term debt Bond principal received from municipalities Interest received from participating local units Interest paid Acquisition of capital assets Net cash provided by (used in) capital and	698,616 252,198 (240,698)	169,455,000	145,000 58,834	169,455,000 843,616 311,032 (3,109,459)	
Cash and cash equivalents, beginning of year 4,959,103 163,620,013 6,735,724 175,314,840 53,623,115  Cash and cash equivalents, end of year \$ 5,518,966 \$ 157,062,375 \$ 7,174,680 \$ 169,756,021 \$ 33,614,896  Cash and cash equivalents at September 30, 2020 consist of the following:  Equity in pooled cash and investments \$ 5,518,966 \$ - \$ 7,132,313 \$ 12,651,279 \$ 33,611,846  Other cash and investments - 42,367 42,367 3,050  Restricted assets:  Equity in pooled cash and investments - 109,964,316 - 109,964,316 - 000 - 47,098,059 - 47,098,059 47,098,059	•	35,690	1,798,909	79,186	1,913,785	(102,615)
Cash and cash equivalents, end of year         \$ 5,518,966         \$ 157,062,375         \$ 7,174,680         \$ 169,756,021         \$ 33,614,896           Cash and cash equivalents at September 30, 2020 consist of the following:         \$ 5,518,966         \$ -         \$ 7,132,313         \$ 12,651,279         \$ 33,611,846           Other cash and investments         \$ 5,518,966         \$ -         \$ 7,132,313         \$ 12,651,279         \$ 33,611,846           Other cash and investments         -         -         -         42,367         42,367         3,050           Restricted assets:         Equity in pooled cash and investments         -         109,964,316         -         109,964,316         -         -         -         47,098,059         -         47,098,059         -         -         47,098,059         -         -         -         47,098,059         -<	Change in cash and cash equivalents	559,863	(6,557,638)	438,956	(5,558,819)	(20,008,219)
Cash and cash equivalents at September 30, 2020 consist of the following:  Equity in pooled cash and investments \$ 5,518,966 \$ - \$ 7,132,313 \$ 12,651,279 \$ 33,611,846  Other cash and investments - 42,367 42,367 3,050  Restricted assets:  Equity in pooled cash and investments - 109,964,316 - 109,964,316 - 000 - 47,098,059 - 47,098,059	Cash and cash equivalents, beginning of year	4,959,103	163,620,013	6,735,724	175,314,840	53,623,115
consist of the following:       Equity in pooled cash and investments       \$ 5,518,966       \$ - \$ 7,132,313       \$ 12,651,279       \$ 33,611,846         Other cash and investments       42,367       42,367       3,050         Restricted assets:       - 109,964,316       - 109,964,316       - 109,964,316       - 47,098,059       - 47,098,059       47,098,	Cash and cash equivalents, end of year	\$ 5,518,966	\$ 157,062,375	\$ 7,174,680	\$ 169,756,021	\$ 33,614,896
Total cash and investments \$ 5,518,966 \$ 157,062,375 \$ 7,174,680 \$ 169,756,021 \$ 33,614,896	consist of the following:  Equity in pooled cash and investments Other cash and investments Restricted assets:  Equity in pooled cash and investments	\$ 5,518,966 - -	109,964,316		42,367 109,964,316	
	Total cash and investments	\$ 5,518,966	\$ 157,062,375	\$ 7,174,680	\$ 169,756,021	\$ 33,614,896

continued...

#### Statement of Cash Flows Proprietary Funds

For the Year Ended September 30, 2020

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Reconciliation of operating income (loss) to net					
cash provided by (used in) operating activities					
Operating income (loss)	\$ 2,016,348	\$ 30,160,694	\$ 477,567	\$ 32,654,609	\$ 11,216,399
Adjustments to reconcile operating income (loss)					
to net cash provided (used) by operating activities:					
Depreciation	2,933,724	74,414	-	3,008,138	215,246
Changes in current assets, current					
liabilities and deferrals:					
Delinquent property taxes receivable	-	(10,074,586)	-	(10,074,586)	-
Accounts receivable	-	(779,384)	237,433	(541,951)	18,325
Due from other governments	87,609	-	(1,768,104)	(1,680,495)	-
Prepayments and deposits	-	-	-	-	(1,153,725)
Deferred pension amounts (outflows)	-	(15,600)	-	(15,600)	(1,739,533)
Accounts and contracts payable	(4,538,624)	(68,765)	506,632	(4,100,757)	4,249,974
Accrued wages and benefits	-	(24,749)	2,157	(22,592)	(17,817)
Compensated absences	-	35,257	21,163	56,420	382,400
Other liabilities	-	(15,877,263)	(1,748)	(15,879,011)	(28,293,994)
Net other postemployment					
benefit obligations	-	(906,000)	-	(906,000)	(3,808,000)
Net pension liability	-	(1,032,673)	-	(1,032,673)	303,809
Deferred pension amounts (inflows)		(19,138)		(19,138)	(113,682)
Net cash provided by (used in) operating activities	\$ 499,057	\$ 1,472,207	\$ (524,900)	\$ 1,446,364	\$ (18,740,598)

concluded.

## Statement of Fiduciary Net Position Fiduciary Funds September 30, 2020

	Pension and Other Employee Benefits Trust Funds	Agency Funds
Assets		
Investments:		
Equity securities	\$ 844,779,936	\$ -
Debt securities	273,110,259	-
Money market funds	31,406,822	-
Real estate investment trusts	155,229,091	
Private equity investments	50,348,526	
Hedge and structured debt funds	30,145,245	
Interest in pooled investments	31,298,950	
Total investments	1,416,318,829	-
Equity in pooled cash and investments Other cash and investments	1,714,852	321,988,969 2,869,679
Accounts receivable	504,647	-
Participant loans	14,618,903	-
Accrued interest receivable	338,626	-
Prepayments and deposits	18,955	-
Total assets	1,433,514,812	\$ 324,858,648
Liabilities		
Accounts and contracts payable	719,751	\$ -
Due to other governments		143,295
Accrued wages and benefits	199,567	-
Due to broker for securities purchased	426,282	-
Undistributed receipts	-	60,667,204
Undistributed taxes	-	233,041,086
Other liabilities	62,805	31,007,063
Total liabilities	1,408,405	\$ 324,858,648
Net position		
Restricted for pensions	1,400,807,457	
Restricted for other postemployement benefits	31,298,950	
Restricted for other posteriployement benefits	31,270,730	
Restricted for pension and other employee benefits	\$ 1,432,106,407	

## Statement of Changes in Fiduciary Net Position Pension and Other Employee Benefits Trust Funds For the Year Ended September 30, 2020

Additions Investment income:		
Net appreciation in fair market value	\$	36,782,336
Interest and dividends	·	28,517,911
Other investment income		255,445
Investment expenses		(2,939,453)
Net investment income		62,616,239
Contributions:		
Employer		93,617,254
Employee		17,449,810
Total contributions		111,067,064
Total additions		173,683,303
Deductions		
Participant benefits		211,426,770
Administrative expenses		3,429,490
Total deductions		214,856,260
Change in net position		(41,172,957)
Net position - restricted for pension and other employee benefits, beginning of year	1	,473,279,364
Net position - restricted for pension and other employee benefits, end of year	\$ 1	,432,106,407
See accompanying notes to the basic financial statements.		

#### Statement of Net Position Component Units September 30, 2020

	Drains	Health Choice	Land Bank	Brownfield Redevelopment Authority	Nonmajor Component Units	Total
Assets						
Equity in pooled cash and						
investments	\$ 12,764,959	\$ -	\$ 4,304,333	\$ 1,071,141	\$ -	\$ 18,140,433
Other cash and investments	100	15,783,867	500	-	1,980,867	17,765,334
Receivables:						
Due in one year	757,523	-	54,768	-	2,664,878	3,477,169
Due from other governments	631,271	-	-	93,326	-	724,597
Restricted asset-bond principal						
due from municipalities	38,353,166	-	-	-	-	38,353,166
Other assets	-	51,640	16,814	-	1,025	69,479
Assets held for resale	-	-	313,500	-	-	313,500
Capital assets not being						
depreciated	41,146,911	-	-	-	-	41,146,911
Capital assets being depreciated,						
net	20,038,011	81,729	5,336	<u> </u>	-	20,125,076
Total assets	113,691,941	15,917,236	4,695,251	1,164,467	4,646,770	140,115,665
Deferred outflow of resources						
Deferred pension amounts	22,636	-	-	-	-	22,636
·						
Liabilities						
Accounts payable and accrued						
expenses	2,556,088	2,391,871	15,300	102,246	122,057	5,187,562
Due to other governments	-	-	-	87,412	2,011,300	2,098,712
Unearned revenue	-	1,665,479	38,598	768,119	-	2,472,196
Bonds, notes and other liabilities:	:					
Due in one year	2,523,182	-	-	-	-	2,523,182
Due in more than one year	35,853,966	-	-	-	-	35,853,966
Other noncurrent liabilities due						
in more than one year:						
Net OPEB liability	42,660	-	-	-	-	42,660
Net pension liability	284,576			<u>-</u>		284,576
Total liabilities	41,260,472	4,057,350	53,898	957,777	2,133,357	48,462,854
Deferred inflows of resources						
Deferred pension amounts	6,965			· <del>-</del>	-	6,965
Net position						
Net investment in capital assets	61,184,922	81,729	5,336	-	-	61,271,987
Restricted for debt	-	- ,	-,			-
Restricted for economic						
development	-	-	-	-	4,568	4,568
Unrestricted	11,262,218	11,778,157	4,636,017	206,690	2,508,845	30,391,927
Total net position	\$ 72,447,140	\$ 11,859,886	\$ 4,641,353	\$ 206,690	\$ 2,513,413	\$ 91,668,482

### **Statement of Activities**

Component Units
For the Year Ended September 30, 2020

		Hoolth	Land	Brownfield	Nonmajor	
	Drains	Health Choice	Land Bank	Redevelopment Authority	Component Units	Total
	Dianis	Choice	Dalik	Authority	Offics	Total
Expenses	\$ 10,029,679	\$ 19,463,086	\$ 5,821,467	\$ 123,627	\$ 1,005,945	\$ 36,443,804
Program revenues						
Charges for services	755,873	21,623,194	1,242,780	-	-	23,621,847
Operating grants / contributions	2,151,880		42,505	72,208		2,266,593
Tabalamanan	2 007 752	24 (22 404	4 205 205	72.200		25 000 440
Total program revenues	2,907,753	21,623,194	1,285,285	72,208		25,888,440
Net (expense) revenue	(7,121,926)	2,160,108	(4,536,182)	(51,419)	(1,005,945)	(10,555,364)
General revenues						
Property taxes	12,733,547	-	-	-	-	12,733,547
Investment earnings	291,823	30,613	87,751	20,315	619	431,121
Other revenue	914,334	498		-	670,809	1,585,641
Total general revenues	13,939,704	31,111	87,751	20,315	671,428	14,750,309
<b>3</b>						
Change in net position	6,817,778	2,191,219	(4,448,431)	(31,104)	(334,517)	4,194,945
Net position, beginning of year						
(as restated)	65,629,362	9,668,667	9,089,784	237,794	2,847,930	87,473,537
Net position, end of year	\$ 72,447,140	\$ 11,859,886	\$ 4,641,353	\$ 206,690	\$ 2,513,413	\$ 91,668,482

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

## NOTES TO THE BASIC FINANCIAL STATEMENTS

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#### Notes to the Financial Statements

#### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

#### Reporting Entity

The Charter County of Wayne, Michigan (the County) was incorporated in 1796 and covers an area of approximately 620 square miles. The County provides law enforcement, administration of justice, community enrichment and development, and health and human services to approximately 1.8 million residents. The County operates under a Home Rule Charter that provides for government by a legislative branch, which is comprised of fifteen elected commissioners, and an executive branch, which is headed by an elected chief executive officer (County Executive). The County Executive is the County's chief administrator and manages the County's eight executive departments, including Corporation Counsel, Health, Veterans and Community Wellness, Homeland Security and Emergency Management, Management and Budget, Personnel/Human Resources, Public Services, Senior Services and Technology. In addition, the primary government includes other elected officials including the County Clerk, Prosecuting Attorney, Register of Deeds, Sheriff, Treasurer, 3rd Circuit Court and Probate Court. The component units and other entities discussed below have been included as part of the reporting entity because of the significance of their operational or financial relationship to the County.

The Wayne County Employees' Retirement System (Retirement System), which is governed by the Wayne County Retirement Ordinance, is included as part of the County's fiduciary operations. The Retirement Commission oversees the ongoing operations of the Retirement System in accordance with the Retirement Ordinance.

#### Component Units

As defined by generally accepted accounting principles established by the Governmental Accounting Standard Board, the financial reporting entity consists of the primary government as well as its component units, which are legally separate organizations for which elected officials of the primary government are financially accountable. The component units discussed below are included in the county's reporting entity because of the significance of their operational or financial relationship with the county. In conformity with generally accepted accounting principles, the financial statements of component units have been included in the financial reporting entity either as blended component units or as discretely presented component units.

Blended Component Units - Blended component units are legally separate entities from the County, but provide exclusive benefit to the primary government, so data from these units are combined with data of the primary government.

The Wayne County Building Authority (WCBA) was established in 1961 under provisions of Act No. 31, Public Acts of Michigan, Extra Session of 1948, as amended, to acquire, furnish, equip, own, improve, enlarge, operate and/or maintain buildings and building sites for lease to, and eventual ownership by, the County. It is managed by a five-member board appointed by the County Executive, subject to approval by the Wayne County Commissioners. The County has pledged certain revenues, including a specific portion of its general property tax revenues, to secure the payment of certain outstanding obligations of the County and the WCBA. In addition, the County has pledged its limited tax full faith and credit for repayment of these obligations. The WCBA has no taxing authority. The operations of the WCBA are reported in three nonmajor governmental funds.

The Detroit-Wayne County Stadium Authority (DWCSA) is a Michigan body corporate, incorporated on August 22, 1996 under the provisions of Act 31, Public Acts of Michigan of 1948. Its purpose is to construct, maintain, operate, and own stadiums and their related structures, including Comerica Park and Ford Field, home of the Detroit Tigers Professional Baseball Team and the Detroit Lions Professional Football Team, respectively. The DWCSA is authorized to enter into contracts and indebtedness for this purpose. The DWCSA's Articles of Incorporation provide for a six-member board ("the Commission"). Each member of the Commission is appointed by the County Executive, with three members recommended by the Mayor of the City of Detroit. On April 1, 1997, the DWCSA issued revenue bonds totaling \$85,815,000. In 2013, DWCSA became a blended component unit as there is a financial benefit/burden relationship with Wayne County. Under a contract dated March 1, 1997, the County pledged its limited tax full faith and credit for repayment of these bonds. The County has also pledged certain motor vehicle rentals and hotel tax revenues levied by the County pursuant to Act No. 180, Public Acts of Michigan 1991 for the payment of the annual debt service. The DWCSA has no taxing authority. The operations of the DWCSA are reported in two nonmajor governmental funds.

#### Notes to the Financial Statements

The Economic Development Corporation of Wayne County (EDC) is a separate legal entity that was established pursuant to Michigan Public Act 338 of 1974. Its 11-member board is appointed by the County Executive. The EDC acts on behalf of and at the direction of the County. Services include financial packaging, site location services, and low-cost financing to businesses locating or expanding in the County. In addition, the EDC is responsible for managing operations of the Guardian Building, the County's administrative headquarters. Starting in 2013, the EDC is reported as a blended component unit, as the EDC is fiscally dependent on the County, has no taxing authority and provides services almost exclusively to Wayne County.

Discretely Presented Component Units - Discretely presented component units are entities that are legally separate from the County but for which the County is financially accountable, or their relationships with the County are such that exclusion would cause the County's financial statements to be misleading or incomplete. These component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the County.

Chapters 8, 20 and 21 Drainage Districts are established under the State of Michigan Drain Code (Public Act 40 of 1956, as amended; the "Drain Code") to provide for the construction, maintenance and funding of drains, sewers, and equipment used in water management and flood control. Each of the individual drainage districts is a separate legal entity, with the power to sue and be sued, and to hold, manage, and dispose of real and personal property. The full faith and credit of the County is generally given for the long-term debt of the drainage districts. There are approximately 132 drainage districts that are assessed by the County. The drainage districts are grouped and reported as follows:

Chapter 8 Drainage Districts are inter- and intra-county drainage districts that are operated, maintained, and extended pursuant to the provisions in the Drain Code, which allow for assessment of the related costs to the specific owners of the benefited parcels of property or to the benefited public corporations. The Wayne County Drain Commissioner (the County's Deputy Director of Public Services, Environmental Services Group) is responsible for determining the yearly assessments. Under the Drain Code, the County is responsible for Chapter 8 drainage district administrative costs for maintenance.

Chapter 20 Drainage Districts are intra-county drainage districts that are operated, maintained, and extended pursuant to the provisions in the Drain Code, which allow for at-large assessment of costs against either the benefited public entities or the specific owners of the benefited parcels of property. The Chapter 20 Districts have drainage boards that are responsible for determining the yearly assessments. Each district's board statutorily consists of three members: the Wayne County Drain Commissioner, the district's county commissioner, and an appointee of the County Executive. The full faith and credit of the County has been pledged for the long-term debt of the drainage districts.

Chapter 21 (Milk River) Drainage District is an inter-county drainage district that is operated, maintained, and extended pursuant to the provisions in the Drain Code, which allow for assessment of the related costs to either the benefited public entities or the specific owners of the benefited parcels of property. The District has a drainage board that is responsible for determining the yearly assessments and statutorily consists of three members: the Director of Agriculture of the State of Michigan (chairperson), the Wayne County Drain Commissioner, and the Drain Commissioners for each of the counties of the specific drainage district. The County has pledged its full faith and credit for the long-term debt of each district.

The Wayne County-Detroit Community Development Entity, Inc. (CDE, Inc.) is an IRS Section 501(c)(3) corporation. It is a qualified community development entity that has been granted new market tax credits (NMTC) allocation authority from the U.S. Treasury's Community Development Financial Institutions Fund (CDFI Fund). CDE, Inc. must comply with various rules and regulations of the CDFI Fund and Section 45D of the IRS Code, and must ensure that the NMTC's are used for investment in low-income communities in Wayne County. The County Executive appoints seven of the eleven Board members. The CDE's limited liability corporations administer the NMTC projects.

The Greater Wayne County Economic Development Corporation (GWCEDC) was created as a separate legal entity in November 2004 through an inter-local agreement between the EDC of Wayne County, the EDC of the City of Taylor and the EDC of the City of Detroit. The purpose of the GWCEDC is to administer economic development programs and functions in Michigan. The GWCEDC is governed by an executive committee and a board of directors. The County Executive appoints six of the ten board members of the executive committee. The entity is primarily funded by contributions from the County.

The Brownfield Redevelopment Authority (BRA) was established by State enabling legislation. The BRA assists the Wayne County Department of Public Services and the various County communities involved with the Urban Recovery Partnership to facilitate the redevelopment of unproductive, contaminated and/or blighted property by providing tax incentives. The BRA's 11-member board is appointed by the County Executive. The BRA acts on behalf of and at the direction of the County.

#### Notes to the Financial Statements

HealthChoice of Michigan (HealthChoice) was formed by the County under the Municipal Health Corporations Act of 1987. HealthChoice was incorporated January 30, 1992 to manage a health care program benefiting employees of County businesses that are unable to provide health benefits to these employees. The program is funded equally by monthly contributions by employers, employees, and Metro HealthCare Services, Inc. (MHCS), a philanthropic Michigan non-profit corporation. HealthChoice board members are county-elected or county-appointed officials.

HealthChoice administers the program in conjunction with MHCS, which administers the transfer of monthly subsidies to HealthChoice; Patient Care Management System, a unit of the County, which provides the personnel to manage the program; and a third-party administrator, which collects subsidies from MHCS and premiums from employers, distributes health care provider payments, and remits any excess premiums to HealthChoice.

HealthChoice has faced uncertainty over the last couple of years due to the loss of subsidy dollars and the changes in health care brought about by the roll out of the Affordable Care Act, the latter surfacing in fiscal year 2015. On March 2, 2015, HealthChoice received a letter from the Centers of Medicare and Medicaid Services recognizing HealthChoice as minimum essential coverage (MEC) for employees of participating employers and their dependents. Individuals participating in HealthChoice's program will avoid the shared responsibility payment (individual mandate) imposed on individuals that do not have MEC. This recognition will allow Health choice to increase enrollment as HealthChoice positions itself as an affordable health care coverage option for small businesses in Wayne County and the Metro Detroit area. It also allows HealthChoice to return to marketing and advertising of the program.

The Wayne County Land Bank Corporation (Land Bank) was incorporated by the County on October 19, 2006 through an intergovernmental agreement between the Michigan Land Bank Fast Track Authority ("Authority", which is a public body corporate and politic within the Michigan Department of Labor and Economic Growth) and the Wayne County Treasurer (WCT). This agreement was formed under Sec. 5 of Article 3, and Sec. 28 of Article 7, of the Michigan Constitution of 1963 and the Land Bank Fast Track Act, 2003 PA 258 MCL 124.751 to 124.774. The agreement established the Wayne County Land Bank Corporation (Land Bank), a separate legal entity and public body corporate, to administer and execute the objectives of the Land Bank, which is to acquire, assemble, manage and/or dispose of real property, or rights and interests in real (such as tax reverted) property to develop/rehabilitate that property and promote economic growth; to quiet title to property; to issue bonds; and provide for financing, acquisition, assembly, and disposition of property.

The Land Bank is managed by a five-member board consisting of the WCT or Chief Deputy Treasurer (Board Chairperson), three members appointed by the Wayne County Executive, and one member appointed by the Wayne County Commission. The Land Bank is primarily funded through contributions and grants from the County; the Executive Director of the Land Bank is an employee of the County.

The following component units issue audited financial statements that may be obtained at the entity's administrative offices:

Wayne County Building Authority 500 Griswold, 14th Floor Detroit, Michigan 48226

Wayne County Land Bank Corporation 500 Griswold, 28th Floor Detroit, Michigan 48226

Wayne County-Detroit Community Development Entity, Inc. 500 Griswold, 28th Floor Detroit, Michigan 48226 HealthChoice of Michigan 500 Griswold, 15th Floor Detroit, Michigan 48226

Greater Wayne County Economic Development Corporation 500 Griswold, 28th Floor Detroit, Michigan 48226

#### Notes to the Financial Statements

The administrative offices of the other component units are listed below. Detailed financial information may be obtained from the Wayne County Department of Management and Budget, 500 Griswold, 14th Floor.

Chapters 8, 20 and 21 Drainage Districts Wayne County Department of Public Services 400 Monroe, 4th Floor Detroit, Michigan 48226

Detroit-Wayne County Stadium Authority 500 Griswold, 14th Floor Detroit, Michigan 48226 Economic Development Corporation of Wayne County 500 Griswold, 28th Floor Detroit, Michigan 48226

Brownfield Redevelopment Authority 500 Griswold, 28th Floor Detroit, Michigan 48226

#### Related Organizations

County officials are also responsible for appointing members of boards of other organizations, but the County's accountability for these organizations does not extend beyond making the appointments. County officials appoint the board members of the Detroit-Wayne County Joint Building Authority; Wayne County Zoological Authority; and the Wayne County Airport Authority.

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The County follows accounting principles generally accepted in the United States of America (GAAP) applicable to government units. Accounting and financial reporting pronouncements are promulgated by the Governmental Accounting Standards Board.

The basic financial statements include both government-wide and fund financial statements.

#### Government-wide 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 non-fiduciary activities of the County and its component units. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. 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 user fees and charges for services. Likewise, the primary government is reported separately from its discretely presented component units for which the primary government is financially accountable. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are specifically associated with a service, program or department and are clearly identifiable to a specific function. In addition, indirect expenses for centralized services and administrative overhead are included as part of the direct expenses reported for the various activities. *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 and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. General government revenues also support the functions. Taxes, investment earnings, and other revenues that support the functions, but are not considered program revenues, are considered *general revenues*.

Revenues are recorded when earned and expenses are recorded when liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include taxes, grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this rule are activities between funds reported as governmental activities and funds reported as business-type activities. Elimination of these activities would distort the direct costs and program revenues for the functions concerned.

#### Notes to the Financial Statements

#### Fund Financial Statements

Separate fund financial statements are presented for governmental, proprietary, and fiduciary funds. Major individual governmental funds and major individual enterprise funds are reported in separate columns in the fund financial statements. Nonmajor governmental, nonmajor enterprise, internal service, pension and other employee benefits trust, and trust and agency funds are presented in the aggregate, and in individual columns, in the fund financial statements.

Governmental fund financial statements include those funds used to account for the County's general government activities. All governmental fund types use the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recorded when susceptible to accrual (i.e., when they are "measurable and available"). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers property tax revenues to be available if collection occurs within sixty days. The County considers all other revenues to be available if they are collected within sixty days of the end of the fiscal year, except grant and trade receivables. They shall be considered available if they are collected within ninety days of the end of the fiscal year.

Expenditures are recognized as payable on the modified accrual basis when the liability is incurred, except for principal and interest on general long-term obligations, compensated absences, and claims, litigation, and assessments, which are recognized when due.

The County reports the following major governmental funds:

- General Fund The General Fund accounts for all financial resources and expenditures except those accounted for and reported in other funds. The General Fund is the County's primary operating fund.
- Roads Special Revenue Fund This fund is used to account for the operations associated with the maintenance and construction of certain roads, streets, and bridges located within the County. These operations are funded principally by the federal government, the State of Michigan, and local governmental units within the County.
- Health Special Revenue Fund This fund is used to account for revenue restricted for the purpose of providing health protection, maintenance, and improvement for the residents of the County. These operations are principally funded by federal grants and the State of Michigan through Medicaid and State grants and contracts.
- Juvenile Justice and Abuse/Neglect Special Revenue Fund This fund accounts for the cost of providing required foster care and/or residential care to abused, neglected, and delinquent children, including County residents who become wards of the State of Michigan. These operations are principally funded by grants and contracts from the State of Michigan.
- COVID-19 Special Revenue Fund This fund accounts for federal, state and local grants to provide personal protective equipment and stimulus activities/funding to combat and recover from the coronavirus pandemic.
- Criminal Justice Center Construction Capital Projects Fund This fund accounts for the cost of the construction of the County's new Criminal Justice Center housing criminal courts, adult detention and juvenile detention. The project is principally funded by bond proceeds, approximately \$75 million from 2010 jail bonds, approximately \$318 million from 2018 criminal justice center bonds and approximately \$90 million from County sources.

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

The County reports the following major enterprise funds:

• Rouge Valley Sewage Disposal System Enterprise Fund - This major enterprise fund is used to record the fiscal activities associated with operation and maintenance of the Rouge Valley sewage treatment facilities. Costs are recovered through development of usage rates, which are billed to the local communities served.

#### Notes to the Financial Statements

• Delinquent Tax Revolving Enterprise Fund - This major enterprise fund is used to account for money advanced by the County to various taxing authorities for unpaid property taxes. It was established by law to buy any or all delinquent real property taxes and special assessments owed to the County and other taxing authorities in the County.

The primary function of the Delinquent Tax Revolving Fund is to support the collection of property tax revenue, a general government function. The activities of the Delinquent Tax Revolving Fund have been classified as governmental activities in the government-wide financial statements and the reconciliation from the proprietary fund financial statements to the business-type activities column in the government-wide financial statements has been prepared.

#### Additionally, the County reports the following fund types:

- Special revenue funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.
- Debt service funds are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.
- Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.
- Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or where periodic determination of net income is appropriate for accountability purposes.
- Internal service funds are used to account for the costs of certain goods, services, and activities (such as information technology, employee health benefits, property insurance, buildings and grounds maintenance, etc.) provided by one department to another department or to component units of the County.
- Pension and other employee benefits trust funds are used to account for the assets of the County's employees' pension plan and other
  post employment benefit plans. These funds are accounted for in essentially the same manner as the proprietary funds, using the same
  measurement focus and basis of accounting.
- Agency funds are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to
  account for assets that the County holds for others in an agency capacity. Agency funds, which only report a Statement of Fiduciary Net
  Position, use the accrual basis of accounting. The specific nature of transactions recorded in these funds are: current tax collections and
  their subsequent disbursement to other governmental units; court fines received by the district courts and disbursed to public libraries;
  receipts from bonds and other fees that are disbursed for attorney fees, restitution payments, garnishments, and jury fees; contractor
  retainages that are disbursed to the contractors upon successful completion of various projects.

#### The County reports the following major component units:

- Drainage Districts (Chapter 8, 20 and 21) Each of the drainage districts is a separate legal entity, with the power to contract, to sue and to be sued, and to hold, manage, and dispose of real and personal property. Drainage districts are established to provide for the construction, maintenance and funding of drains, sewers and equipment used in water management and flood control. Drainage districts are governed by Act No. 40 of the Public Acts of 1956. The full faith and credit of the County is generally given for the long-term debt of the drainage districts.
- Health Choice HealthChoice was established under the Municipal Health Corporations Act of 1987 to manage a health care program benefiting employees of County businesses that are unable to provide health benefits to their employees. HealthChoice administers the program in conjunction with a non-profit corporation; a third-party administrator; and Patient Care Management System, a unit of the County. HealthChoice Board members are County elected or County appointed officials.

#### Notes to the Financial Statements

- Land Bank The Land Bank was established by State enabling legislation and was incorporated through an intergovernmental agreement between the Michigan Land Bank Fast Track Authority and the Wayne County Treasurer. Its purpose is to acquire, assemble, manage and/or dispose of real property, or rights and interests in real (such as tax reverted) property to develop/rehabilitate that property and promote economic growth; to quiet title to property; to issue bonds; and provide for financing acquisition, assembly, disposition and quieting of title to property.
- Brownfield Redevelopment Authority Brownfield was established by State enabling legislation to assist the Wayne County Department of
  Public Services and the various County communities involved with the Urban Recovery Partnership to facilitate the redevelopment of
  unproductive, contaminated and/or blighted property by providing tax incentives.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position/Fund Balance

#### Deposits and Investments

Cash resources of the individual funds, except as specifically stated by the Comprehensive Investment Policy Ordinance, are pooled and invested. Interest on pooled investments is allocated among the respective funds based on average investment balances. Securities traded on national or international exchanges are valued at last reported sales price at current exchange rates, which represents fair value. Mortgages are valued on the basis of future principal and interest payments and are discounted at the prevailing interest rates for similar instruments. Investments that do not have an established market are reported at estimated fair value. Gains or losses on investments sold or exchanged are recognized when the transactions are completed (settlement dates).

#### Inventories, Prepaid Items and Deposits

Inventories of supplies are valued at cost primarily using the weighted average cost flow assumption whereas assets held for resale are valued at the lower of cost or market based on specific identification. Expenditures are recognized as supply inventories are used.

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

#### Interfund Balances

Outstanding balances between funds are reported as "due to/from other funds". The amounts shown as "interfund receivables/payables" represent short-term borrowings between funds due to certain funds having a negative equity in the County's pooled cash and investments. Interfund payables with governmental funds that cannot be repaid within a year are reported as nonspendable, as that portion of fund balance is not in spendable form. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

#### Capital Assets

Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Infrastructure assets are defined as long-lived capital assets that are stationary in nature and can be preserved longer than most other capital assets. Infrastructure assets have an initial, individual cost of more than \$5,000.

Equipment, buildings and infrastructure assets (e.g., roads, bridges, sidewalks and similar items) are reported in either the governmental or business-type activities column in the government-wide financial statements. All capital assets are recorded at historical cost or estimated historical cost, if actual cost information is not available. Donated capital assets are recorded at their estimated acquisition cost as of the date of donation.

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

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is expensed.

#### Notes to the Financial Statements

Capital assets of the primary government, as well as the component units, are depreciated using the straight-line method over the following estimated useful lives (years):

Land improvements	20
Buildings and improvements	5-50
Infrastructure:	
Roadways and signage	7-15
Bridges and dams	25-50
Roadways and paving	5-25
Sewer systems	25-80
Machinery, equipment and vehicles	5-25
Office equipment	5

#### Deferred Outflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to one or more future periods and so will not be recognized as an outflow of resources (expense/expenditure) until then. The government reports deferred outflows of resources for the change in expected and actual investment returns, assumptions, and benefits provided in its pension and other postemployment benefit plans as well as for the deferred charge on refunding. A deferred refunding charge results from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

#### Real Estate Obligations

The County reports a liability for the estimated net present value of operating and maintenance costs to be incurred at the four jail properties contributed to the new Criminal Justice Center developer but still operated by the County until the new facility is constructed. The Criminal Justice Center transaction is described in more detail in Note 22.

#### Long-term Obligations

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

#### Other Long-term Obligations

Other long-term obligations include compensated absences, net pension liabilities, other postemployment benefits, and reserves for commitments and contingencies.

#### Compensated Absences

County employees earn vacation and sick leave benefits based, in part, on length of service. Vacation pay is fully vested when earned and sick pay vests upon completion of two years of service. Upon separation from service, employees are paid accumulated vacation and sick pay based upon the nature of separation (death, retirement, or termination). Certain limitations have been placed on the hours of vacation and sick leave that employees may accumulate and carry over for payment. Unused hours exceeding these limitations are forfeited.

In the government-wide and proprietary fund financial statements, all vacation and sick pay is accrued when earned by the employee. In the governmental fund financial statements, the governmental funds report a liability for vacation and sick pay for employees who have separated from the County, however, their accrued vacation and sick pay remain due and payable at year-end.

### Notes to the Financial Statements

#### Other Postemployment Benefit Costs (OPEB)

The County offers retiree health care benefits to retirees. The County records a net OPEB liability for the difference between the total OPEB liability calculated by the actuary and the OPEB plan's fiduciary net position. For the purpose of measuring the net OPEB liability, deferred outflows of resources and deferred inflow of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Wayne County Other Postemployment Benefit plan (OPEB plan) and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis as they are reported by the OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Pensions

The County offers pension benefits to retirees. The County records a net pension liability for the difference between the total pension liability calculated by the actuary and the pension plan's fiduciary net position. 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 Plan and additions to/deductions from the plan fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### Deferred Inflows of Resources

In addition to liabilities, the statement of financial position may sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to one or more future periods and so will not be recognized as an inflow of resources (revenue) until that time. The County's deferred inflows of resources include amounts related to the net pension liability and OPEB liability. The governmental funds also report unavailable revenues, which arise only under a modified accrual basis of accounting, that are reported as deferred inflows of resources. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

### Fund Balances

In the fund financial statements, governmental funds report the following components of fund balance:

- Nonspendable Amounts that are not in spendable form or are legally or contractually required to be maintained intact.
- Restricted Amounts that have externally imposed constraints and are legally restricted by outside parties, constitutional provisions or enabling legislation for use of a specific purpose.
- Committed Amounts that have been committed for specific purposes by formal action of the government's highest level of decision-making authority (i.e. County Commission). Commitments are made and can be rescinded only via resolution of the County Commission.
- Assigned Amounts that are intended by the government to be used for specific purposes, but are not restricted or committed. By resolution of the Wayne County Commission, authority to assign fund balance has been designated to the Chief Financial Officer or his/her designee subject to the approval of the Wayne County Commission.
- Unassigned Residual amounts remaining in the General Fund and negative amounts in other governmental funds.

In addition, special revenue funds are only allowed to be reported if they are used to account for activities that are substantially funded by a specific external revenue source that is restricted or committed for a specific purpose.

The County Commission has adopted, by ordinance, a Budget Stabilization Fund under Michigan's Public Act 30 of 1978. The County Commission may, with a 2/3 vote, set aside 50% of the General Fund surplus, up to a maximum of 15% of the most recent General Fund budget (or average of the five most recent budgets, if less). An appropriation from the Budget Stabilization Fund, which also requires a 2/3 vote of the County Commission, may only occur to correct a budget shortfall, or in the case of a natural disaster. The balance at September 30, 2020 of the Budget Stabilization Fund, which is reported in the General Fund within unassigned fund balance, is \$23 million.

### Notes to the Financial Statements

If there is an expenditure incurred for purposes for which both restricted and unrestricted fund balance is available, the County shall consider restricted fund balance to have been spent before unrestricted fund balance. Further, if there is an expenditure incurred for purposes for which committed, assigned, or unassigned fund balance classifications could be used, then the County will consider committed fund balance to be spent before assigned fund balance, and consider assigned fund balance to be spent before unassigned fund balance.

#### Net Position

In the government-wise and proprietary fund financial statements, net position is classified in three components:

- Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of those assets.
- Restricted net position results when constraints are placed on the use of net position by either creditors, grantors, contributors and the like, or imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position consists of net position which does not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources, which are imposed by management, but can be removed or modified.

The County will sometimes fund outlays for a particular purpose from both restricted and unrestricted resources. In order to calculate the amounts to report as restricted net position and unrestricted net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted net position to have been depleted before unrestricted net position is applied.

#### Use of Estimates

The preparation of financial statements in conformity with United States generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

#### Cash Flows

For purposes of the Statements of Cash Flows, the County considers cash equivalents as all highly liquid investments, including restricted assets, with a maturity of three months or less from the date of acquisition.

#### Restatement of Net Position

The beginning net position of the Drainage Districts, a discretely presented component unit of the County, has been restated to properly recognize prior years' capital assets constructed and owned by the Chapter 21 inter-county drainage district and to eliminate prior year expenditures that were incorrectly recognized. The effect of the restatement was to increase capital assets not being depreciated and increase net position by \$32,695,698.

### Notes to the Financial Statements

### 2. BUDGET MATTERS

The following is a listing of total expenditures in excess of the final amended budget. Expenditures are presented at the legal level of budgetary control. The budgetary comparison schedules for the major governmental funds are presented as required supplementary information. The budgetary comparison schedules for the nonmajor funds are presented in the supplementary information.

	Final Amended Budget		Actual Expenditures		Amount Over Amended Budge	
General Fund				•		
General government:						
Register of deeds remonumentation	\$	678,761	\$	718,406	\$	39,645
Non-departmental:						
Mental health and substance abuse appropriation		12,933,224		13,252,241		319,017
Other non-departmental		5,925,407		6,295,494		370,087
Public safety -						
Sheriff		16,775,587		18,530,780		1,755,193
COVID-19 Fund						
Judicial		3,860,700		5,387,257		1,526,557
Capital Project Fund (CJC)						
Capital outlay		102,361,800		138,154,008		35,792,208
Nonmajor special revenue funds						
Economic Development Corporation -						
Capital outlay		900,000		1,108,743		208,743
Nonmajor debt service funds						
Criminal Justice Center Debt Service Fund -						
Debt service interest		13,500,000		13,589,900		89,900
Downriver Communities Debt Service Fund -						
Debt service interest		486,515		572,090		85,575
Judicial  Capital Project Fund (CJC) Capital outlay  Nonmajor special revenue funds Economic Development Corporation - Capital outlay  Nonmajor debt service funds Criminal Justice Center Debt Service Fund - Debt service interest Downriver Communities Debt Service Fund -		900,000 13,500,000		138,154,008 1,108,743 13,589,900		35,792,208 208,743 89,900

Register of deeds remonumentation - The grant funding is periodically increased by the State throughout the year and the County does not know the full funding until late in the fiscal year. These expenditures are one hundred percent reimbursable by the State. The variance is due to the timing difference between the actual expenditures and the increase to the budget.

Mental health and substance abuse appropriation - State law requires the payment to the Detroit Wayne Integrated Health Network (DWIHN) as a percentage of liquor tax collected. The fiscal liquor tax collections exceeded the anticipated collection which caused an accrual of an amount owed to the authority.

Other non-departmental - The primary reason for the unbudgeted expenditure is a one-time contribution of \$2 million to CDE for a small business loan program due to COVID-19 Pandemic.

Public safety/ Sheriff - The expenditures exceeded the budgeted amount due to an extended period of overtime during the COVID-19 Pandemic period.

COVID-19 Fund / Judicial - The expenditures exceeded the budgeted amount to the a budget adjustment that was not processed timely to increase the funding due to COVID-19 Pandemic.

Capital Project Fund (CJC) / Capital outlay - The expenditures exceeded the budgeted amount due to a budget adjustment that was processed incorrectly to decrease the funding for the project.

Economic Development Corporation/ Capital outlay - The capital outlay exceeded budgeted amount because of environmental related remediation and restoration work as well as moving and reorganizing County departments.

### Notes to the Financial Statements

Criminal Justice Center Debt Service / Debt service interest - The received amount of DSA intercept for the debt portion for the month of June was delayed due to COVID-19 Pandemic.

Downriver Communities Debt Service / Debt service interest - The activities of the fund were incorrectly budgeted to the Downriver Sewer fund instead of the new judgement levy fund.

Compliance with Finance-related Legal and Contractual Provisions

The County was not in compliance with the State of Michigan Public Act 2 of 1968, Uniform Budgeting and Accounting Act, Section 141.435 (2), which requires total budgeted expenditures not to exceed estimated revenue plus accumulated fund balance (deficit). The County's original budget for Law Enforcement activities would have resulted in a fund deficit. The County's original and final budgets for Victim Witness special revenue fund would have resulted in a fund deficit. The County's original budget for Community Corrections special revenue fund would have resulted in a fund deficit.

The County did not approve and adopt a budget for the Wayne County Building Authority Special Revenue Fund.

#### **Encumbrances**

Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is employed as an extension of formal budgetary integration in the governmental funds. Encumbrances are recorded in the amount of the outstanding purchase orders and contracts at the time the purchase orders and contracts are issued. The encumbrances are liquidated when the goods or services are received. Unliquidated encumbrances at the end of the year are not carried forward to the next year, therefore, there are no encumbrances to disclose as of year end.

#### 3. FUND DEFICITS

The County is required by its Home Rule Charter and State statutes, specifically Public Act 2 of 1968 and Public Act 275 of 1980, as amended, to operate under a plan to eliminate any fund deficits. As of September 30, 2020, the County had four funds with accumulated fund deficits totaling \$22.2 million.

The fund deficits at September 30, 2020 were as follows:

,		Source of Funding							
	Deficit		neral Fund ropriations		Interfund Charges	•	nditure action		Revenue urces
Governmental funds									
Community Corrections	 333,776		333,776						
Total governmental funds	\$ 333,776	\$	333,776	\$	<u>-</u>	\$	-	\$	<u>-</u>
Internal service funds									
Buildings and Grounds Maintenance	\$ 13,613,112	\$	-	\$	13,613,112	\$	-	\$	-
Central Services	5,301,396		-		5,301,396		-		-
Environment	 2,995,224				2,995,224		-		-
Total internal service funds	\$ 21,909,732	\$		\$	21,909,732	\$	-	\$	

The four funds with accumulated fund deficits will be eliminated as resources are available either from General Fund appropriations, from interfund charges, or from collections on receivables, as described below:

#### Governmental funds

· Community Corrections Fund is currently part of the 2020 corrective action plan to eliminate fund deficit.

### Notes to the Financial Statements

#### Internal service funds

The internal service funds with the accumulated net position deficits were directly caused by recording net pension liability (NPL) and net OPEB liability (NOL) to the internal service funds:

- Buildings and Ground Maintenance Fund deficit is \$13.6 million with a \$17.4 million of NPL and NOL.
- Central Services Fund deficit is \$5.3 million with a \$12.8 million of NPL and NOL.
- Environment Fund deficit is \$3.0 million with a \$4.2 million of NPL and NOL.

#### 4. DEPOSITS AND INVESTMENTS

Following is a summary of deposit and investment balances as of September 30, 2020:

	Primary Government		Component Units		Total
Statement of Net Position					
Equity in pooled cash and investments	\$	708,149,828	\$	18,140,433	\$ 726,290,261
Other cash and investments		4,764,651		17,765,334	22,529,985
Restricted assets:					
Equity in pooled cash and investments		390,920,960		-	390,920,960
Other cash and investments		47,098,059		-	47,098,059
Statement of Fiduciary Net Position					
Equity in pooled cash and investments		323,703,821		-	323,703,821
Other cash and investments		2,869,679		-	2,869,679
Investments - pension and other					
employee benefits trust funds		1,416,318,829		-	 1,416,318,829
Total	\$	2,893,825,827	\$	35,905,767	\$ 2,929,731,594
Reconciliation of Deposits and Investments					
Bank deposits (demand and time deposits):					
Treasurer's pool					\$ 320,864,537
Other deposits (in Treasurer's pool)					140,411,951
Other deposits (not in Treasurer's pool)					23,768,623
Investments in securities, mutual funds and similar instruments	s:				
Treasurer's pool					684,393,018
Pension and other employee benefits trust funds					1,385,019,879
Other investments (not in Treasurer's pool-MERS)					31,298,950
Other investments (not in Treasurer's pool-US Bank)					343,840,577
Cash on hand					 134,059
Total					\$ 2,929,731,594

### Composition of Cash and Investment Balances

Pooled cash and investments consist of demand deposits, certificates of deposit, money market funds, commercial paper, and obligations of the U.S. Treasury and agencies and obligations of political subdivisions within the State of Michigan. The Wayne County Treasurer administers these pools, which include the assets of certain component units. Equity in pooled cash represents the fund/reporting unit's position in the portfolio. In other words, the equity in pooled cash is the value of their ownership in the pools of cash and investments. Pooling of cash and investments accomplishes various goals, such as the ability to earn higher interest rates and better manage cash flow needs.

Other cash and investments include cash on hand and individual depository accounts held by the County. Various elected officials and others are the custodians of these individual depository accounts.

Cash and investments categorized as "restricted" relate to amounts for debt service, construction and other specific uses required to be set aside in separate accounts to be used only for that restricted purpose.

### Notes to the Financial Statements

Fiduciary investments, which are predominantly made up of Retirement assets under the control of the Wayne County Retirement Board, are managed by external investment advisors. Agency fund investments are generally part of the County portfolio.

State statutes (Public Act 20 of 1943, as amended) place limitations on the nature of deposits and investments available to the County. Deposits include demand deposits, money markets, and certificates of deposits in federally insured banks, credit unions and savings and loan associations that have offices in the State of Michigan. Statutes authorize the County to invest in obligations of the U.S. Treasury or any agency or instrumentality of the United States, certain commercial paper, repurchase agreements, bankers' acceptances of United States banks, external investment pools (organized under Public Act 367 or 121), mutual funds composed of otherwise legal investments (except those with fluctuating per share value), and certain obligations of the State of Michigan or its political subdivisions.

The investment policy adopted by the County, in accordance with Public Act 20 of 1943, as amended, authorizes investments in U.S. Treasuries, agencies, and instrumentalities, certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank, savings bank, or savings and loan association that is a member of the Federal Deposit Insurance Corporation (FDIC). The Treasurer may invest in commercial paper (rated A2/P2 or above), repurchase agreements, and bankers' acceptances. Investment pools organized under the Urban Cooperation Act of 1967, PA 7, MCL 124.501 to 124.512, under the local government investment pool Act of 1985, PA 121, MCL 129.141 to 129.150, and investment pools organized under the Surplus Funds Investment Act, 1982 PA 367, MCL 129.111 to 129.118, are also permitted. Investments may also be made in mutual funds registered under the Investment Company Act of 1940 Title I of Chapter 686, 54 stat. 789, 15 U.S.C. 80A-1 to 80A-3 and 80A-4 to 80A-64, with authority to purchase only investment vehicles that are legal for direct investment by a public corporation, which maintain a rating of AAA or better by a nationally recognized statistical rating agency or that maintain a net \$1.00 share value. The foremost objective of the investment policy is the safety of investment principal.

The Pension and Other Postemployment Benefits Fund is authorized by Michigan Public Act 314 of 1965, as amended, to invest in certain reverse repurchase agreements, stocks, diversified investment companies, annuity investment contracts, real estate leased to public entities, mortgages, real estate (if the trust fund's assets exceed \$250 million), debt or equity of certain small businesses, certain state and local government obligations, and certain other specific investment vehicles.

### Treasurer's Cash and Investment Portfolio

The County Treasurer's cash and investments are subject to several types of risk as discussed below.

Custodial Credit Risk of Bank Deposits - Custodial credit risk is the risk that, in the event of the failure of a depository financial institution, the government's deposits may not be recovered. The County's investment policy requires that deposits over the \$250,000 insured limit in a commercial bank shall not equal more than 25 percent of the combined capital and surplus of that bank, savings bank, or savings and loan association and that institution must meet minimum standards of at least one standard rating service. If deposits in a credit union exceed the insured limit, that institution must meet the minimum standards of at least one standard rating service.

At year-end, the County portfolio had \$461.3 million of bank deposits (primarily demand deposits and certificates of deposit) with a carrying value of \$461.3 million, that were largely uninsured and uncollateralized. Other primary government depository accounts (outside of the portfolio administered by the Treasurer) had a total bank balance and carrying value of \$6.0 million. The County believes that due to the dollar amount of cash deposits and the limits of FDIC insurance, it is impractical to insure all deposits. As a result, the County evaluates each financial institution with which it deposits funds and assesses the level of risk of each institution. Only those institutions with acceptable levels of estimated risk are used as depositories.

Following is a summary of the County's investments as of September 30, 2020. The OPEB Fund also holds investments in a MERS retiree health funding vehicle of \$31,298,950 that are excluded from the table below:

U.S. agency bonds	\$ 41,005,422
Municipal bonds	30,978,189
Money market funds	723,546,650
Commercial paper	227,716,087
	\$ 1,023,246,348

Custodial Credit Risk of Investments - For investments, 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. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government and are held by either the counterparty, or the counterparty's trust department or agent, but not in the County's name.

### Notes to the Financial Statements

The County's investment policy requires that bonds, securities, and obligations of the United States or an agency or instrumentality of the United States must be held in the name of the County Treasurer, be purchased using the delivery versus payment procedure, and be held in third party safekeeping. Commercial paper should either be purchased directly from the issuing corporation, or be held in safekeeping by a third party institution. At year-end, none of the County's portfolio investments were subject to custodial credit risk due to one of the following: (a) investments were held by a third-party safe-keeper in the County's name; (b) investments were held by a trustee in the County's name; or (c) investments were part of a mutual fund.

Credit Risk - Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. In compliance with State law, the County's investment policy limits investments of commercial paper to the two highest classifications established by not less than two standard rating services, and which mature not more than 270 days after the date of purchase. As of year-end, the credit quality ratings of pooled County investments (other than the U.S. government) are as follows. The Other Postemployment Benefits Fund also holds investments in MERS retiree health funding vehicle of \$31,298,950 that are excluded from the table below.

Investment Type	Fair Value		Rating	Agency
U.S. agency bonds FNMA Mortgage	\$	33,938,694 7,066,728 41,005,422	AA+ AA+	S&P S&P
Municipal bonds Municipal bonds Municipal bonds Municipal bonds		2,158,568 3,292,226 13,948,597 11,578,798 30,978,189	AA+ AA NR	S&P S&P S&P N/A
Money market accounts Money market accounts Local government investment pool		389,781,207 2,817,173 330,945,270 723,543,650	AAAm NR AAAm	S&P N/A S&P
Commercial paper		227,716,087	A1	S&P
Total	\$ 1	,023,243,348		

Concentration of Credit Risk - Concentration of credit risk is the risk of loss attributable to the magnitude of a government's investments with a single issuer. Through its investment policy, the County places limits on the amount the County may invest in any one issuer, along with the minimal capital strength of those issuers. There are also limits as to the use of specific types of instruments, along with limits upon use of a single institution. These limits are as follows:

Limits using capital strength test - Maximum investment is 25 percent of combined capital and surplus position of that financial institution.

Limits based upon use of specific instruments:

Investment Type	Limit
Bankers' acceptances	25%
U.S. government	100%
Commercial paper	50%
Money market funds, mutual funds and investment pools	100%
Certificate of deposit (bank)	50%
Municipal bonds	50%
U.S. agencies	100%
Overnight deposits	100%

### Notes to the Financial Statements

County limits based on use of a single issuer:

Investment Type	Limit
Bankers' acceptances	10% of total portfolio
Commercial paper	10% of total portfolio
Certificates of deposit (bank)	10% of total portfolio
Municipal bonds	10% of total portfolio
U.S. agencies	50% of total portfolio

At year-end, the County's investment portfolio did not exceed the limits based on use of specific instruments or use of a single issuer.

Interest Rate Risk - Interest rate risk is the risk that the value of investments will decrease as a result of a rise in interest rates. The County's investment policy addresses this risk by limiting the maturities on investments:

Maximum

	Waxiiiiuiii
Fund/Fund Type	Maturity
General fund, operating funds	Three years
Debt service, special assessment, nonexpendable trust funds	Three years
Delinquent tax revolving fund	Three years
Funds subject to federal arbitrage restrictions	Three years
Enterprise reserve funds	Max based on amortization of bonds

Investments as of September 30, 2020 adhere to the guidelines concerning limits on maturities of investments.

At year-end, the average maturities of investments subject to interest rate risk are as follows. The Other Postemployment Benefits Fund also holds investments in a MERS retiree health funding vehicle of \$31,298,950 that are excluded from the table below.

	Fair Value		Average Maturity
		_	
U.S. agency bonds	\$	41,005,422	403 days
Municipal bonds		30,978,189	502 days
Money market accounts		392,598,380	43 days
Local government investment pool		330,945,270	56 days
Commercial paper		227,716,087	132 days
Investments subject to risk	\$	1,023,243,348	

Fair Value Measurements - The County categorizes the fair value measurements of its investments within the fair value hierarchy established by generally accepted accounting principles. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities. Level 2 inputs - other than quoted prices - included within Level 1 that are observable for the asset or liability, either directly or indirectly. Finally, Level 3 inputs are unobservable and are based on estimates and assumptions. These levels are determined by the System's investment manager. These are determined at the fund level based on a review of the investment's class, structure, and what kind of securities are held in funds. The investment manager will request the information from the fund manager, if necessary. The County had the following recurring fair value measurements as of September 30, 2020:

	Lev	el 1	Level 2	Le	evel 3	Total
Investments by fair value level		,				
U.S. agency bonds	\$	-	\$ 41,005,422	\$	-	\$ 41,005,422
Municipal bonds		-	30,978,189		-	30,978,189
Money market accounts		-	392,598,380		-	392,598,380
Commercial paper			 227,716,087		-	 227,716,087
Total investments by fair value level	\$	-	\$ 692,298,078	\$	-	\$ 692,298,078

There were no investments at September 30, 2020 valued based on Level 1 or 3 inputs.

### Notes to the Financial Statements

U.S. agency bonds, municipal bonds and commercial paper are valued using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals and classified at Level 2. Money market accounts are valued at published fair value per share (unit) for the funds. The underlying investments of the funds/pool are reported at fair value and classified at Level 2.

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

At September 30, 2020, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

		Redemption			
	 Fair Value	Unfunded Commitments	Frequency, if Eligible	Redemption Notice Period	
MERS RHFV Established Market Portfolio Michigan CLASS investment pool	\$ 31,298,950 330,945,270	\$ -	N/A N/A	N/A N/A	
Total investments by fair value level	\$ 362,244,220	\$ -			

The MERS Established Market Portfolio seeks to provide long-term growth capital and income through a diversified mix of stocks and bonds. The objective is to outperform a traditional 60/40 mix of stocks and bonds. MERS manages the asset allocation and monitors the underlying investment managers of the MERS RHFV Established Market Portfolio.

The Michigan CLASS investments pool interests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high grade commercial paper (rated "A1" or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by treasuries and agencies), and approved money market funds. The program is designed to meet the needs of Michigan public sector investors. It purchases securities that are legally permissible under State statutes and are available for investment by Michigan counties, cities, townships, school districts, authorities, and other public agencies.

### Wayne County Employees' Retirement System

The Wayne County Employees' Retirement System investments, which are under the control of the Wayne County Retirement Commission, are subject to statutory regulations imposed under the Michigan Public Pension Investment Act 314 of 1965, as amended (Act 55, P.A. 1982), and investment policy established by the Retirement Commission.

The Investment Act incorporates the prudent person rule and requires investment fiduciaries to act solely in the interest of the pension plans' (the Plans) participants and beneficiaries. The Retirement Commission has authority to invest the Plans' assets in common and preferred stock, obligations of the United States, its agencies, or U.S. government-sponsored enterprises, obligations of any state or political subdivision of a state having the power to levy taxes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, reverse repurchase agreements, real and personal property, mortgages, and certain other investments.

The Plans have balances in the County's pooled accounts, displayed in the financial statements as "equity in pooled cash and investments." Disclosures related to these "pooled" balances is included in the Treasurer's Cash and Investment Portfolio section above. See the individual Plans below for the appropriate investment risk information.

#### Wayne County Employees' Retirement System Defined Benefit Plan

Investment Allocation Policy - The Plan's policy in regard to the allocation of invested assets is established and may be amended by the Retirement Commission. The policy pursues an investment strategy that protects the financial health of the Plan and reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. Plan assets are invested in the broad investment categories and asset classes to achieve the allocation targets below. Recognizing that asset returns may vary, causing fluctuations in the relative dollar value levels of assets within classes, the Plan may not maintain strict adherence to the targets in the short-term, but may allow the values to fluctuate within these ranges. Over the long-term, the Plan will strive to adhere to the given targets as financially practicable and move toward target allocations in a prudent manner consistent with its fiduciary duty.

### **Notes to the Financial Statements**

The adopted asset allocation policy as of September 30, 2020, is as follows:

Asset Class	Target Allocation	Allocation Range		
Equity	50%	40% to 70%		
Domestic fixed income	15%	5% to 50%		
International fixed income	5%	0% to 20%		
Real estate	15%	5% to 20%		
Alternative investments	15%	10% to 20%		
Michigan-based private equity	0%	0% to 2%		
Short-term / cash	0%	0% to 5%		
Total investments	100%			

Investment Holding - As of September 30, 2020 the Plan's investments are classified as follows:

Equity securities and mutual funds	
Common stocks	\$ 389,254,425
Equity mutual funds	24,020,126
Commingled equity funds	151,858,027
International equities	1,902,450
Total equity securities	567,035,028
Debt securities and mutual funds	
Corporate	42
Mortgage-backed securities	71,692
Commingled fixed income funds	127,811,750
Total debt securities	127,883,484
Money market funds	 31,406,822
Other investments	
Real estate investment trusts	155,229,091
Investments in private equity (net of valuation	
allowance of \$1 million)	50,348,526
Hedge funds	30,145,245
Total other investments	 235,722,862
Total investments	\$ 962,048,196

The Plan's investments are subject to several types of risk, which are discussed below.

Custodial Credit Risk of Deposits - The Plan's carrying amount of deposits of \$1,714,187 as of September 30, 2020 are included in the County's pooled cash.

Custodial Credit Risk of Investments - The Plan's investment policy and Public Act 314 of 1965, as amended, require that are (a) investments are held by a third-party safe-keeper in the Plan's name; (b) investments are held by a trustee in the Plan's name; or (c) investments are part of a mutual fund. The Plan's investment policy also requires that the safekeeping institution shall annually provide a copy of its most recent report on internal controls (also referred to as a "SOC 1 report").

As of September 30, 2020, none of the Plan's investments were subject to custodial credit risk due to one of the following: (a) investments were held by a third-party safe-keeper in the Plan's name; (b) investments were held by a trustee in the Plan's name; or (c) investments were part of a mutual fund.

### Notes to the Financial Statements

Concentration of Credit Risk - Other than obligations issued, assumed or guaranteed by the United States, its agencies or United States government sponsored enterprises, the Plan is prohibited by Public Act 314 of 1965, as amended, from investing in more than five percent of the outstanding obligations of any one issuer or investing more than five percent of the Plan's assets in the obligations of any one issuer. The Plan places no limits in excess of statutory authority. As of September 30, 2020, there were no investments that exceeded five percent or more of the Plan's total investments, other than investments in mutual funds, similar pooled investments, or investments issued, assumed, or guaranteed by the United States, its agencies, or United States government-sponsored enterprises.

A contract approved by the Plan's Board, permits the System to lend its securities to broker-dealers and banks (borrowers) for collateral that will be returned for the same securities in the future. The System's custodial bank manages the securities lending program and receives predominantly cash as collateral. The collateral securities cannot be pledged or sold by the System unless the borrower defaults. Collateral cash is initially pledged at 102 percent of the fair value of the securities lent for domestic securities and 105 percent for international securities, and may not fall below 100 percent during the term of the loan. There are no restrictions on the amount of securities that can be loaned. Securities on loan at year-end are summarized as follows:

Common stocks Cash	\$ 7,140,665 1,704,267
	\$ 8,844,932

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

Credit Risk - The Plan's investment policy places no restrictions greater than what is allowed under Public Act 314 of 1965, as amended, that would further limit its investment choices. Ratings are not required for U.S. treasuries or certain money market funds.

The Plan's investment in debt securities were rated at September 30, 2020 as follows:

	Corpora	ate Bonds	_	gage-backed ecurities	Mutual nds	Commingled Fixed Income Funds		
Standard & Poor's					 			
Aa3	\$	-	\$	-	\$ -	\$	119,797,388	
AAA		-		71,692	-		8,014,362	
Unrated		42		-	-		-	
Total	\$	42	\$	71,692	\$ -	\$	127,811,750	
Total	<del></del>		<del>-</del>	7 1,072	 	<u> </u>	127,011,73	

As of September 30, 2020, the Plan's money market funds were rated A1+ by Standard & Poor's with weighted average maturities of 53 days.

Interest Rate Risk - The Plan's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, it is the practice of the Plan to manage this risk by purchasing a mix of short and long-term investments.

Maturities of the Plan's debt securities as of September 30, 2020 were as follows:

	Investment Maturities (Fair Value by Years)											
		Due in 6-10										
	Due <	Due < 1 year		Due in 1-5 years		years		Due > 10 years		Totals		
Corporate bonds Mortgage-backed securities	\$	42 -	\$	-	\$	-	\$	- 71,692	\$	42 71,692		
Commingled funds			-			127,811,750				127,811,750		
	\$	42	\$		\$	127,811,750	\$	71,692	\$	127,883,484		

### **Notes to the Financial Statements**

Foreign Currency Risk - Foreign currency risk is the risk that significant fluctuations in exchange rates may adversely affect the fair value of an investment. The Plan's exposure to foreign currency risk is summarized as follows:

Investment/Country	Currency	Fair Value (USD)				
International equities						
Canada	Canadian dollar	\$	654,462			
Australia	Australian dollar		1,247,988			

*Rate of Return* - For the year ended September 30, 2020, the annual money-weighted rate of return on plan investments, net of investment expenses, was 2.9 percent. The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

Commitments - The Plan has commitments to invest approximately \$43 million in private equities, hedge funds, and private real estate investments as of September 30, 2020, of which management believes approximately \$300,000 is unlikely to be called.

Fair Value Measurements - The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System had the following recurring fair value measurements as of September 30, 2020:

	Level 1	Level 2		Level 3			Total	
Investments by fair value level								
Equity securities and mutual funds:								
Common stocks	\$ 389,254,425	\$	-	\$	-	\$	389,254,425	
Equity mutual funds	24,020,126		-		-		24,020,126	
International equities	 1,902,450				-		1,902,450	
Total equity securities/mutual funds	415,177,001		-		-		415,177,001	
Debt securities and mutual funds:								
Corporate bonds	-		42		-		42	
Mortgage-backed securities	-		71,692		-		71,692	
Total debt securities/mutual funds	 -		71,734			71,734		
Money market funds	 31,406,822						31,406,822	
Total investments by fair value	\$ 446,583,823	\$	71,734	\$			446,655,557	
Investments measured at the net asset value (NAV)								
Real estate funds							155,229,091	
Multi-strategy hedge funds							30,145,245	
Private equity funds							50,348,526	
Commingled funds							279,669,777	
Total investments measured at NAV							515,392,639	
Total investments measured at fair value						\$	962,048,196	

### Notes to the Financial Statements

Real estate funds. This type includes fifteen real estate funds (including a mortgage trust) that invest primarily in U.S. commercial real estate. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in partners' capital. These investments can never be redeemed with the funds. Distributions from each fund will be received as the underlying investments of the funds are liquidated. It is expected that the underlying assets of the funds will be liquidated over the next 1 to 8 years. One hundred percent of the total investment in this type is expected to be sold. However, the individual investments that will be sold have not yet been determined. Because it is not probable that any individual investment will be sold, the fair value of each individual investment has been determined using the NAV per share (or its equivalent) of the Plan's ownership interest in partners' capital. Once it has been determined which investments will be sold and whether those investments will be sold individually or in a group, the investments will be sold in an auction process. Approximately 20 percent of the assets are able to be liquidated via a quarterly redemption queue. The balance of the assets will be liquidated as underlying properties are sold or the investee fund's management approves of the buyer before the sale of the investments can be completed. At September 30, 2020, the real estate funds have unfunded commitments of \$30 million.

Multi-strategy hedge funds. This type invests in two hedge funds that pursue multiple strategies to diversify risks and reduce volatility. The hedge funds' composite portfolio for this type includes investments in global stocks and global fixed income. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments. Investments representing \$7,984,169 in this type cannot be redeemed because the investments include restrictions that do not allow for redemption in the first two years after acquisition. The remaining restriction period for these investments ranged from four to six months at September 30, 2020. At September 30, 2020, the multi-strategy hedge funds had no unfunded commitments.

Private equity funds. This type includes eight private equity funds (five that invest primarily in equities and three that invest primarily in debt securities). The investments do not offer a stated redemption window. Instead, the nature of the investments in this type is that distributions are received through the liquidation of the underlying assets of the funds. If these investments were held, it is expected that the underlying assets of the fund would be liquidated over 1 to 8 years. However, as of September 30, 2020, it is probable that all of the investments in this type will be sold at an amount different from the NAV per share (or its equivalent) of the Plan's ownership interest in partners' capital. Therefore, the fair values of the investments in this type have been determined using recent observable transaction information for similar investments and nonbinding bids received from potential buyers of the investments. As of September 30, 2020, a buyer (or buyers) for these investments has not yet been identified. Once a buyer has been identified, the investee fund's management is required to approve of the buyer before the sale of the investments can be completed. At September 30, 2020, the private equity funds have unfunded commitments of \$14 million.

Commingled funds. This type includes seven commingled funds that invest in publicly traded global stocks and global fixed income securities. The fair values of the investments in this type have been determined using the NAV per share (or its equivalent) of the investments. Of the total commingled funds, \$215,823,478 of the assets can be liquidated on a daily basis and \$87,866,424 can be liquidated on a monthly basis with 30 days notice. All of the underlying securities within the commingled funds carry a recurring fair value measurement level 1 or 2. There are no unfunded commitments to commingled funds at September 30, 2020.

Wayne County Employees' Retirement System Defined Contribution Plan

As of September 30, 2020, the Plan's investments are classified as follows:

Equity mutual funds	\$ 277,744,908
Debt mutual funds	
Guaranteed income fund	100,178,556
Bond mutual funds	45,048,219
Total debt funds	 145,226,775
Total investments	\$ 422,971,683

The Plan's investments are subject to several types of risk, which are discussed below.

Custodial Credit Risk of Deposits - The Plan had no deposits that were subject to custodial credit risk at September 30, 2020.

Custodial Credit Risk of Investments - The Plan's investment policy and Public Act 314 of 1965, as amended, require that (a) investments are held by a third-party safe-keeper in the Plan's name; (b) investments are held by a trustee in the Plan's name; or (c) investments are part of a mutual fund. The Plan's investment policy also requires that the safekeeping institution shall annually provide a copy of its most recent report on internal controls (also referred to as a "SOC 1 report").

## Notes to the Financial Statements

Custodial Credit Risk of Investments - The Plan's investment policy and Public Act 314 of 1965, as amended, require that (a) investments are held by a third-party safe-keeper in the Plan's name; (b) investments are held by a trustee in the Plan's name; or (c) investments are part of a mutual fund. The Plan's investment policy also requires that the safekeeping institution shall annually provide a copy of its most recent report on internal controls (also referred to as a "SOC 1 report").

As of September 30, 2020, none of the Plan's investments were subject to custodial credit risk due to one of the following: (a) investments were held by third-party safe-keeper in the Plan's name; (b) investments were held by a trustee in the Plan's name; or (c) investments were part of a mutual fund.

Credit Risk - The Plan's investment policy places no restrictions greater than what is allowed under Public Act 314 of 1965, as amended, that would further limit its investment choices. Ratings are not required for U.S. treasuries or certain money market funds.

The Plan has investments in a guaranteed income fund that has an average portfolio credit rating of AA- by Standard & Poor's and weighted average maturity of 3.3 years. Also, the Plan has investments in bond mutual funds that have the following portfolio characteristics as of September 30, 2020:

		Portfolio Average	Weighted Average Maturity					
Amount		Quality by S&P	(in years)					
	_							
\$	649,919	AAA	7.75					
	6,871,862	AAA	8.44					
	37,526,438	AA	11.87					
\$	45,048,219							

Interest Rate Risk - The Plan's investment policy does not limit investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. However, it is the practice of the Plan to manage this risk by purchasing a mix of short and long-term investments. Interest rate risk information, expressed as weighted average maturities, is presented above.

Fair Value Measurements - The System categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The System had the following recurring fair value measurements as of September 30, 2020:

	Level 1	Level 2	Level 3	Total	
Investments by fair value level					
Equity mutual funds	\$ 277,744,908	\$ -	\$ -	\$	277,744,908
Bond mutual funds	45,048,219	-	-		45,048,219
Guaranteed income funds	 	100,178,556			100,178,556
Total investments by fair value	\$ 277,744,908	\$ -	\$ -	\$	277,744,908

### Notes to the Financial Statements

### 5. RESTRICTED ASSETS

Restricted assets in governmental activities, including amounts that are pledged toward the repayment of outstanding notes, will be used for delinquent tax administration and short-term borrowings. A summary of restricted assets for governmental activities at year-end are as follows:

		Govern						
		Major		lonmajor		Enterprise		Total
	Cri	minal Justice			De	elinquent Tax	G	overnmental
		Center		ther Funds		Revolving		Activities
Equity in pooled cash and investments:								
Construction	\$	260,134,646	\$	3,316,447	\$	-	\$	263,451,093
Bond and interest redemption		-		15,760,587		109,964,316		125,724,903
Economic development		-		594,955		-		594,955
Operating and maintenance		-		1,150,009		-		1,150,009
Total equity in pooled cash and								
investments		260,134,646		20,821,998		109,964,316		390,920,960
Other cash and investments -								
Bond and interest redemption		-		-		47,098,059		47,098,059
Accounts receivable:								
Delinguent property taxes		-		-		168,695,487		168,695,487
Accounts receivable		-		-		2,158,433		2,158,433
Due from other governments		-		8,520,000		148,589		8,668,589
-					_			
Total	\$	260,134,646	\$	29,341,998	\$	328,064,884	\$	617,541,528

In accordance with the terms of certain bond issues, the sewage disposal systems restrict assets that are pledged for the repayment of certain bonds or for maintenance, replacement and/or construction of infrastructure. Bonds principal due from local units or municipalities is recorded upon the issuance of debt for construction of sewage facilities and systems. Such principal will be repaid by the benefited local communities in accordance with the debt service requirements of the County. A summary of the restricted assets for business-type activities at year-end are as follows:

	Enter	Enterprise Funds				ponent Units
	Nonmajor Funds			Total Isiness-type Activities	Drains	
Accounts receivable:  Bond principal due from local units	\$	2,208,364	\$	2,208,364	\$	38,353,166

#### 6. LONG-TERM RECEIVABLES

In 1992, a federally-funded revolving loan sub-grant was received from the State of Michigan. Prior to fiscal year 2010, Metropolitan Growth and Development Corporation acted as the administrator of the Urban Loan Fund (ULF), on behalf of the County, to promote economic development for minority businesses and businesses in distressed communities.

As of September 30, 2020, the current value of the outstanding loans is \$350,277 which is fully allowed. These loans represent long-term receivables of the governmental activities and the Community and Economic Development Fund.

The governmental activities report an \$86.0 million long-term receivable related to the development agreement for the new Criminal Justice Center currently under construction. Please see note 22 for additional information related to this transaction.

### **Notes to the Financial Statements**

### 7. INTERFUND RECEIVABLES AND PAYABLES AND TRANSFERS

#### **Interfund Transfers**

Interfund transfers are used to 1) transfer revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, 2) transfer receipts restricted to debt service from the funds collecting the receipts to the debt service funds as debt service payments become due, and 3) transfer unrestricted revenues collected in the general fund to other funds to finance various programs accounted for in the other funds in accordance with budgetary authorizations.

Interfund transfers for the year ended September 30, 2020 consisted of the following:

	Transfers Out														
					N	Nonmajor			N	onmajor					
					Gov	Governmental		• • • • • • • • • • • • • • • • • • • •		Enterprise					
		General		Roads		Funds		Revolving	Funds		Internal Service			Totals	
Transfers In															
General	\$	-	\$	226,210	\$	642,126	\$	17,408,250	\$	792,715	\$	-	\$	19,069,301	
Health		20,412,274		-		-		-		-		-		20,412,274	
COVID-19		50,553,835												50,553,835	
JJ		55,027,781		-				-		-		-		55,027,781	
CJC		9,036,438		-				-		-		-		9,036,438	
NMGF		66,955,979		-		8,385,853				-		253,543		75,595,375	
		201 201 207		224 242		0.007.070		47 400 050		700 745		050 540		222 (25 22)	
Totals	\$	201,986,307	\$	226,210	\$	9,027,979	<u>\$</u>	17,408,250	<u>\$</u>	792,715	\$	253,543	\$	229,695,004	

JJ = Juvenile Justice Fund CJC = Criminal Justice Center NMGF = Nonmajor governmental funds

#### Interfund Receivables and Payables

Interfund balances result from the time lag between the dates 1) interfund goods and services are provided or reimbursable expenditures occur, and 2) payment between funds are made. Interfund balances for the year ended September 30, 2020 consisted of the following:

		D	ue fro	m Other Funds	6					
	Nonmajor									
	General Funds Total:									
Due to Other Funds										
Criminal Justice Center	\$	-	\$	1,745,214	\$	1,745,214				
Nonmajor governmental funds		16,873,016		350,813		17,223,829				
Totals	\$	16,873,016	\$	2,096,027	\$	18,969,043				
		Interfund Pa	yable	(funds with ne	gativ	e cash)				
	1	Nonmajor	l	Nonmajor						
	Go	vernmental	E	Enterprise						
		Funds		Funds		Totals				
Interfund Receivable										
General	\$	2,311,305	\$	6,897,702	\$	9,209,007				

Interfund payables that are not expected to be repaid to the General Fund in the next year are reflected as nonspendable in the General Fund.

### **Notes to the Financial Statements**

## 8. CAPITAL ASSETS

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

Primary Government	Beginning Balance	Additions	Transfers (net) and Adjustments	Disposals	Ending Balance
Governmental activities				· ·	
Capital assets, not being depreciated:					
Land	\$ 531,094,668	\$ -	\$ -	\$ (1,539,015)	\$ 529,555,653
Construction in progress	112,208,859	189,879,641	(26,275,693)	-	275,812,807
	643,303,527	189,879,641	(26,275,693)	(1,539,015)	805,368,460
Capital assets, being depreciated:					
Land improvements	14,385,750	-	-	-	14,385,750
Buildings and improvements	243,940,199	160,462	570,224	-	244,670,885
Machinery and equipment	168,581,903	6,972,453	435,000	(2,941,739)	173,047,617
Vehicles	21,239,376	540,779	-	(1,551,658)	20,228,497
Office furniture and equipment	32,994,778	403,172	69,088	-	33,467,038
Infrastructure	1,769,858,883	3,172,640	25,401,053	-	1,798,432,576
	2,251,000,889	11,249,506	26,475,365	(4,493,397)	2,284,232,363
Less accumulated depreciation for:					
Land improvements	(11,868,977)	(176,661)	-	-	(12,045,638)
Buildings and improvements	(194,145,317)	(6,442,326)	(141,814)	-	(200,729,457)
Machinery and equipment	(138,846,093)	(5,940,309)	-	2,941,739	(141,844,663)
Vehicles	(18,955,397)	(677,010)	-	1,551,658	(18,080,749)
Office furniture and equipment	(32,256,534)	(1,141,323)	-	-	(33, 397, 857)
Infrastructure	(1,492,819,869)	(28,680,148)	-	-	(1,521,500,017)
	(1,888,892,187)	(43,057,777)	(141,814)	4,493,397	(1,927,598,381)
Total capital assets being					
depreciated, net	362,108,702	(31,808,271)	26,333,551		356,633,982
Governmental activities					
capital assets, net	\$ 1,005,412,229	\$ 158,071,370	\$ 57,858	\$ (1,539,015)	\$ 1,162,002,442

The above schedule includes an adjustment (increase) of \$199,672 to buildings and improvements and an adjustment (increase) of \$141,814 to the related accumulated depreciation, netting to \$57,858. This adjustment was made to properly state net cap. assets as of September 30, 2020.

Construction in progress as of September 30, 2020 includes construction of new correction facility, roads construction and building renovations; the costs expected to be incurred to complete these projects are estimated at \$353.8 million. These projects are funded by contributions from state and local governmental units, capital project fund appropriations, and general revenues.

Depreciation expense was charged to governmental activities as follows:

Judicial	\$ 1,484,228
General government	6,022,561
Public safety	1,649,423
Highways, streets and bridges	30,894,545
Health and welfare	898,880
Recreation and culture	1,818,480
Capital assets held by the Delinquent Tax Revolving Fund	74,414
Capital assets held by government internal service funds are	
charged to the various functions based on asset usage	 215,246
	\$ 43,057,777

## **Notes to the Financial Statements**

Proprietary fund capital assets are capitalized in the fund in which they are utilized and are as follows:

		Beginning Balance	Additions	Transf	fers (net)	Disposals	Ending Balance
Business-type activities		balance	 Additions	11 41151	ers (net)	 Dispusais	 balance
Capital assets, not being depreciated:							
Land	\$	1,448,847	\$ -	\$	-	\$ -	\$ 1,448,847
Capital assets, being depreciated:							
Buildings and improvements		8,602,608	-		-	-	8,602,608
Machinery and equipment		370,673	-		-	-	370,673
Infrastructure		143,510,279	-		-	-	143,510,279
		152,483,560	 -		-	 	 152,483,560
Less accumulated depreciation for:							
Buildings and improvements		(8,012,355)	(253,815)		-	-	(8,266,170)
Machinery and equipment		(336,919)	(9,522)		-	-	(346,441)
Infrastructure		(62,771,378)	(2,670,387)		-	-	(65,441,765)
		(71,120,652)	(2,933,724)		-	-	(74,054,376)
Total capital assets being							
depreciated, net		81,362,908	 (2,933,724)			 <u>-</u>	78,429,184
Business-type activities							
capital assets, net	\$	82,811,755	\$ (2,933,724)	\$		\$ 	\$ 79,878,031

Depreciation expense was charged entirely to sewage disposal system (both major and nonmajor activities).

### **Discretely Presented Component Units**

Capital assets activity for the Drains, a major component unit, for the year ended September 30, 2020 was as follows:

	Beginning Balance is restated)	 Additions	Transfe	ers (net)	Disp	osals	Ending Balance
Component Unit - Drains							
Capital assets, not being depreciated -							
Construction in progress	\$ 32,695,698	\$ 8,451,213	\$	-	\$		\$ 41,146,911
Capital assets, being depreciated:							
Buildings and improvements	24,471,221	-		-		-	24,471,221
Machinery, equipment and vehicles	1,429,572	-		-		-	1,429,572
Infrastructure	77,953,719	-		-		-	77,953,719
	103,854,512	-		-		-	103,854,512
Less accumulated depreciation for:							
Buildings and improvements	(20,520,753)	(349,665)		-		-	(20,870,418)
Machinery, equipment and vehicles	(916,219)	(80,325)		-		-	(996,544)
Infrastructure	(60,511,374)	(1,438,165)		-			(61,949,539)
	(81,948,346)	(1,868,155)		-		-	(83,816,501)
Total capital assets being							
depreciated, net	 21,906,166	 (1,868,155)		-			 20,038,011
Drains capital assets, net	\$ 54,601,864	\$ 6,583,058	\$	-	\$		\$ 61,184,922

### **Notes to the Financial Statements**

Capital assets activity for Health Choice, a major component unit, for the year ended September 30, 2020 was as follows:

	Begin	ning Balance	Α	dditions	Disposals		Endi	ng Balance
Component Unit - Health Choice Capital assets, being depreciated:								
Equipment	\$	4,690	\$	-	\$	-	\$	4,690
Database software		192,500		5,000		-		197,500
		197,190		5,000		-		202,190
Less accumulated depreciation for - Equipment and database software		(80,856)		(39,605)		-		(120,461)
Health Choice capital assets, net	\$	116,334	\$	(34,605)	\$	-	\$	81,729

Capital assets activity for Land bank, a major component unit, for the year ended September 30, 2020 was as follows:

	Beginnin	g Balance	Ad	Iditions	Disp	osals	End	ing Balance
Component Unit - Land bank Capital assets, being depreciated - Office furniture and equipment	\$	32,541	\$	-	\$	-	\$	32,541
Less accumulated depreciation for - Office furniture and equipment		(23,835)		(3,370)		-		(27,205)
Land bank capital assets, net	\$	8,706	\$	(3,370)	\$	-	\$	5,336

Capital assets activity for GWCEDC, a nonmajor component unit, for the year ended September 30, 2020 was as follows:

	Beginn	ing Balance	Addi	tions	Disposals		Endii	ng Balance
Component Unit - GWCEDC Capital assets, being depreciated - Office furniture and equipment	\$	23,358	\$	-	\$	-	\$	23,358
Less accumulated depreciation for - Office furniture and equipment		(23,358)						(23,358)
GWCEDC capital assets, net	\$		\$	-	\$		\$	_

### **Fiduciary Funds**

Capital assets (machinery, equipment and vehicles) totaling \$431,434 were fully depreciated at the beginning and end of the year.

## 9. LONG-TERM DEBT AND OTHER OBLIGATIONS

The County's long-term debt at year-end is summarized below. State statutes limit a government's debt to 10 percent of the State Equalized Value of property located in that jurisdiction; this equated to approximately \$5.8 billion for the County at September 30, 2020.

### **Notes to the Financial Statements**

*Operating Leases.* The County is committed under 19 leases for office, storage space, and land. These leases are considered for accounting purposes to be non-cancelable operating leases. Lease expenditures/expenses for the year ended September 30, 2020 amounted to \$8.3 million. Future minimum lease payments for governmental and fiduciary type activity leases are as follows:

September 30,	G 	Governmental Activities		ess-type ivities	Fiduciary Activities
2021	\$	11,738,807	\$	-	\$ 218,540
2022		10,982,129		-	219,749
2023		10,710,974		-	223,898
2024		9,506,797		-	208,726
2025		6,541,609		-	-
2026-2030		22,739,004		-	-
2031-2035		25,660,253		-	-
2036-2040		17,318,416		-	-
	\$	115,197,989	\$		\$ 870,913

General Obligation Bonds. The government issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. In the case of the CSO Basins, ownership of the assets lies with the communities. General obligation bonds have been issued for both governmental and business-type activities.

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

	Year of Maturity	Interest Rates	Original Amount	(	Amount Outstanding
Governmental activities		_			
General obligations					
2008 capital improvement	2038	4.375 - 5.0%	\$ 32,875,000	\$	30,830,000
2008 capital improvement	2025	5.25 - 5.5%	18,110,000		6,655,000
2008 water and sewer	2038	4.5 - 5.7%	13,060,000		9,935,000
2009 building improvement	2040	6.75%	24,885,000		20,400,000
Direct placements/borrowings					
2003 capital improvement	2024	2.0 - 4.75%	\$ 13,740,000	\$	1,655,000
2009 equipment	2025	3.75 - 5.375%	24,715,000		865,000
2010 building authority (jail)	2041	6.22 - 10.0%	200,000,000		175,700,000
2018 capital improvement	2048	4.0 - 5.0%	288,625,000		288,625,000
2000 sewage disposal (#5117-34)	2021	2.50%	5,085,000		320,000
2007 B sewage disposal	2028	4.25 - 5.75%	 15,790,000		8,200,000
			\$ 636,885,000	\$	543,185,000
Business-type activities - direct placements/borrowings					
2011A sewage disposal (#5430-01)	2033	2.50%	\$ 275,368	\$	180,368
2011A sewage disposal (#5433-01)	2033	2.50%	760,000		500,000
2015 sewage disposal (#5430-02)	2036	2.50%	 2,175,000		1,527,996
			\$ 3,210,368	\$	2,208,364

## **Notes to the Financial Statements**

	Year of Maturity	Interest Rates	Original Amount	C	Amount outstanding
Component Units					
<b>Drainage Districts</b> - direct placements/borrowings					
2008 drain (Chapter 8; Mizner)	2023	5.45%	\$ 1,455,000	\$	291,000
2009A drain (#5349-01)	2030	2.50%	3,717,000		2,085,000
2012 drain (Henry)	2022	3.65%	214,000		42,800
2013 drain (Chapter 8; Adams)	2023	<b>7</b> %	340,000		100,000
2013 drain (Chapter 8; Throop)	2023	<b>7</b> %	1,150,000		345,000
2011 drain (Chapter 20; Southgate; #5392-01)	2032	2.50%	1,285,000		850,000
2014 drain (Chapter 20; Ecorse)	2024	1.75 - 5.25%	2,630,000		1,175,000
2016 drain (Chapter 21; Milk River; #5446-01)	2039	2.50%	36,270,000		31,537,966
			\$ 47,061,000	\$	36,426,766

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

		Governmer	ıtal <i>I</i>	Activities	Business-type	e Act	ivities	Compo	nent Units		
		Principal		Interest	Principal		Interest	 Principal		Interest	
Other debt:											
2021	\$	2,245,000	\$	3,723,521	\$ -	\$	-	\$ -	\$	-	
2022		2,365,000		3,594,173	-		-	-		-	
2023		2,495,000		3,456,348	-		-	-		-	
2024		2,635,000		3,309,629	-		-	-		-	
2025		2,735,000		3,159,960	-		-	-		-	
2026-2030		16,060,000		13,430,226	-		-	-		-	
2031-2035		20,980,000		8,433,879	-		-	-		-	
2036-2040		18,305,000		2,154,171	-		-	-		-	
		67,820,000		41,261,907	 -		-	-		-	
Direct placements	/ bori	rowings:									
2021		6,485,000		31,207,683	145,000		55,160	2,233,400		940,534	
2022		6,470,000		30,681,949	150,000		51,535	2,293,400		868,136	
2023		12,100,000		29,999,709	155,000		47,785	2,322,000		793,299	
2024		12,690,000		29,149,422	160,000		43,910	2,140,000		717,031	
2025		12,855,000		28,268,041	160,000		39,910	1,875,000		662,513	
2026-2030		71,300,000		126,525,681	865,000		137,425	10,100,000		2,576,876	
2031-2035		87,580,000		97,256,375	573,364		33,795	9,940,000		1,317,877	
2036-2040		113,130,000		59,619,375	-		-	5,522,966		174,038	
2041-2045		84,155,000		22,869,425	-		-	-		-	
2046-2049		68,600,000		5,622,400	-		-	-		-	
		475,365,000		461,200,060	 2,208,364		409,520	36,426,766		8,050,304	
	\$	543,185,000	\$	502,461,967	\$ 2,208,364	\$	409,520	\$ 36,426,766	\$	8,050,304	

*Revenue Bonds.* The government issues revenue bonds where the income derived from the acquired or constructed assets is pledged to pay debt service. Revenue bonds currently outstanding are as follows:

	Year of		Original		Amount
	Maturity	Interest Rates	Amount	C	Outstanding
Governmental activities - direct placements/borrowings					
2012 building authority	2041	3.0-5.25%	\$ 14,960,000	\$	13,305,000
2012 stadium authority refunding	2026	3.0-5.0%	 58,160,000		30,025,000
			\$ 73,120,000	\$	43,330,000

### **Notes to the Financial Statements**

	Year of Maturity Interest Rate			Original Amount	Amount Outstanding		
Business-type activities - direct placements/borrowings							
2009 sewage disposal (#5350-01)	2031	2.50%	\$	11,426,417	\$	6,968,417	
2015 sewage disposal (#5402-01)	2036	2.50%		3,365,000		2,244,496	
			\$	14,791,417	\$	9,212,913	
Component Units							
<u>Drainage Districts</u> - direct placements/borrowings							
2010 drain (Chapter 8; Cook and Gladding)	2030	2.25 - 5.0%	\$	2,480,000	\$	1,250,000	
2010 drain (Chapter 8; Winslow)	2030	2.25 - 5.0%		585,000		300,000	
2011 drain (Chapter 8; Lateral 94)	2022	4.5%		830,000		170,000	
2013 drain (Chapter 8; Wager and Pink)	2029	1.90 - 4.4%		369,800		206,400	
			ć	4 37 4 000	ć	4 027 400	
			_ >	4,264,800	<u> </u>	1,926,400	

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

		Governmer	ntal A	ctivities	<b>Business-type Activities</b>				nits			
		Principal		Interest	Principal		cipal Interest		Principal			Interest
Direct placements	s / bori	rowings:										
2021	\$	4,725,000	\$	2,075,550	\$	705,000	\$	223,276	\$	265,800	\$	88,206
2022		4,720,000		1,842,988		730,000		205,401		265,800		76,907
2023		4,710,000		1,607,738		745,000		186,963		180,800		65,505
2024		4,715,000		1,372,863		765,000		168,160		180,800		57,472
2025		4,700,000		1,137,988		780,000		148,901		180,800		49,413
2026-2030		10,665,000		3,124,565		4,205,000		438,754		852,400		122,235
2031-2035		3,455,000		2,058,589		1,282,913		37,036		-		-
2036-2040		4,850,000		998,552		-		-		-		-
2041-2042		790,000		41,606		-						<u>-</u>
	\$	43,330,000	\$	14,260,439	\$	9,212,913	\$	1,408,491	\$	1,926,400	\$	459,738

Delinquent Tax Notes. The County issues delinquent tax notes in connection with the purchase of delinquent property taxes.

Series 2019 - The County pledged its 2018 delinquent tax collections for the repayment of the series which were issued in June 2019 for \$148.7 million. The series is partially redeemed and \$62.0 million is outstanding.

Series 2020 - The County pledged its 2019 delinquent tax collections for the repayment of the series which were issued in June 2020 for \$169.5 million. The series is partially redeemed and \$122.9 million is outstanding.

All of the delinquent taxes collected are required to be used toward repayment of the notes. Interest paid during the fiscal year on the Series 2018, Series 2019 and Series 2020 was \$0.5 million, \$1.5 million and \$0.9 million respectively.

	Year of Maturity	Interest Rates	Original Amount	Amount Outstanding
Governmental activities - direct placements/borrowings				
2019 delinquent tax notes	2022	0.39% +LIBOR	\$ 148,740,000	\$ 61,997,000
2020 delinquent tax notes	2023	1.00% +LIBOR	75,000,000	54,410,000
2020 delinquent tax notes	2023	1.90% +LIBOR	50,000,000	36,272,000
2020 delinquent tax notes	2023	2.00% +LIBOR	44,455,000	32,251,000
			\$ 318,195,000	\$ 184,930,000

### **Notes to the Financial Statements**

Annual debt service requirements to maturity for delinquent tax and other notes are as follows:

	Governmental Activities						
	Principal			Interest			
Direct placements / borrowings: 2021 2022 2023	\$	97,294,500 48,943,500 38,692,000	\$	2,140,176 987,979 291,412			
	\$	184,930,000	\$	3,419,567			

Changes in long-term debt activity for the year ended September 30, 2020 were as follows:

		Beginning Balance		Additions		Reductions		Ending Balance		Due Within One Year
Governmental activities										
Other debt -										
General obligation bonds	\$	72,295,000	\$	-	\$	(4,475,000)	\$	67,820,000	\$	2,245,000
Direct placements/borrowings:										
General obligation bonds		486,911,278		-		(11,546,278)		475,365,000		6,485,000
Revenue bonds		48,035,000		-		(4,705,000)		43,330,000		4,725,000
Delinquent tax notes		174,368,000		169,455,000		(158,893,000)		184,930,000		97,294,500
Unamortized bond premiums		31,891,571		-		(1,397,334)		30,494,237		1,397,333
Unamortized bond discounts		(147,376)		11,728		-		(135,648)		(11,732)
Total direct debt		741,058,473		169,466,728		(176,541,612)		733,983,589		109,890,101
Other long-term liabilities:										
Claims and judgments		9,737,397		7,524,357		(10,038,332)		7,223,422		6,773,420
Compensated absences		20,921,241		22,242,456		(20,921,241)		22,242,456		16,959,270
Total other LT liabilities		30,658,638		29,766,813		(30,959,573)		29,465,878		23,732,690
Total governmental activities	\$	844,012,111	\$	199,233,541	\$	(211,976,185)	\$	831,269,467	\$	135,867,791
Business-type activities										
Direct placements/borrowings:										
General obligation bonds	Ś	2,353,364	\$	_	Ś	(145,000)	Ś	2,208,364	\$	145,000
Revenue bonds	*	9,897,913	*	-	~	(685,000)	7	9,212,913	*	705,000
Total direct debt		12,251,277		-		(830,000)		11,421,277		850,000
Other long-term liabilities:		,				(222,222)		,,		,
Compensated absences		69,143		90,306		(69,143)		90,306		90,306
Total business-type activities	\$	12,320,420	\$	90,306	\$	(899,143)	\$	11,511,583	\$	940,306
Nonmaior component units										
Nonmajor component units										
Direct placements/borrowings:	ć	20 420 405	,	0 470 400	,	(2.402.447)	÷	27 427 777	<u>,</u>	2 222 400
Drain bonds and notes	\$	30,139,695	\$	8,470,488	\$	(2,183,417)	\$	36,426,766	\$	2,233,400
Revenue bonds		2,215,050				(288,650)		1,926,400		265,800
Total direct debt		32,354,745		8,470,488		(2,472,067)		38,353,166		2,499,200
Other long-term liabilities:										
Compensated absences		22,963		23,982		(22,963)		23,982		23,982
Total nonmajor component units	\$	32,377,708	\$	8,494,470	\$	(2,495,030)	\$	38,377,148	\$	2,523,182

Claims and judgments represent actions that have been asserted, are probable of loss, and estimable. The amount of probable loss has been determined through court orders, judgments, or annual estimates by the County's Corporation Counsel. Claims and assessments that are not probable of loss or are not estimable are discussed in Note 12, *Commitments and Contingencies*.

### Notes to the Financial Statements

These liabilities are generally liquidated through the County's Long-term Disability, General Health, Workers' Compensation and General Liability internal service funds. Those funds finance the payment of those claims by charging the other funds based on budgeted fringe benefit rates. Judgments (through litigation and assessments) are liquidated in the respective funds.

Payments on the general obligation bonds that pertain to the County's governmental activities are made by the debt service funds, except for the delinquent tax notes, which are repaid directly from the Delinquent Tax Revolving Fund, an enterprise fund. For the governmental activities, compensated absences, net pension liability and net other postemployment benefit liability are generally liquidated by the general fund. Changes in the net pension and other postemployment benefit obligations are presented in notes 14 and 15, respectively.

#### 10. RISK MANAGEMENT

The County is exposed to various risks of loss related to property loss, torts, errors and omissions, and employee injuries (workers' compensation), as well as medical benefits provided to employees.

The County is self-insured for workers' compensation, certain health and disability benefits, and other claims, litigation, and assessments. Accruals for claims, litigation, and assessments are recorded in the government-wide and proprietary fund financial statements. These accruals are recorded in the fund financial statements, within the governmental funds, when the amounts are due and payable at year-end. All other amounts are recorded in the government-wide financial statements when probable of loss and estimable in amount.

Health insurance and workers' compensation claims that are probable of loss and estimable in amount are included in the government-wide, proprietary and fiduciary fund financial statements. Other claims consist of property damage and minor auto damage claims. The amount of claims liability is based on analyses performed by outside consultants and includes an estimate of incurred claims that have not yet been reported. The County purchases commercial insurance for claims in excess of coverage provided by the internal service funds and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three years.

A reconciliation of the County's self-insured claims liability at September 30, 2020 follows:

	Workers' mpensation	Но	ospitalization Insurance	Long-term Disability	Other Claims	Total
Estimated liability,						
September 30, 2018	\$ 4,378,340	\$	592,068	\$ 302,860	\$ -	\$ 5,273,268
Claims and changes in estimates	3,238,993		45,121,076	983,744	2,313,555	\$ 51,657,368
Claim payments	(2,282,207)		(44,822,885)	(1,024,865)	(2,313,555)	\$ (50,443,512)
Estimated liability,					 	
September 30, 2019	5,335,126		890,259	261,739	-	6,487,124
Claims and changes in estimates	2,533,334		45,110,690	1,645,537	3,636,420	52,925,981
Claim payments	 (2,533,334)		(45,100,523)	 (1,369,408)	 (3,636,420)	 (52,639,685)
Estimated liability,						
September 30, 2020	\$ 5,335,126	\$	900,426	\$ 537,868	\$ 	\$ 6,773,420

The liability for workers' compensation claims includes an estimate of loss and allocated loss adjustment expenses (ALAE). The estimate of loss is based on historical loss runs for the workers' compensation program through September 30, 2020. ALAE represents the cost of legal fees, expert testimony, medical examinations, and the like that are associated with the defense and settlement of particular claims. Unallocated loss adjustment expenses are not included in the estimate.

A discount rate of 1.5 percent is used to determine the present value of unpaid worker's compensation claims.

#### 11. PROPERTY TAXES

#### County Tax Levy

The County general operating property tax (established by Charter) is levied each July 1 (lien date). County taxes are receivable beginning on the July 1 levy date and become delinquent on March 1 of the following year. Other ad valorem and statutory property taxes are levied on December 1. All property taxes become delinquent on the March 1 following the levy.

### Notes to the Financial Statements

Pursuant to the County Charter and State law, the County has levied an ad valorem property tax against the taxable value (TV), based on property values determined by local assessors in the several townships and cities as of the preceding December 31. Real and personal property in Wayne County for the July 1, 2019 and December 1, 2019 combined levies was equalized at \$54.4 billion.

In 1994, Michigan voters approved Proposal A, which limits future annual increases in assessed values to the lesser of 5 percent or the rate of inflation, with assessed value reverting to 50 percent of true cash value when the property is sold. Beginning in 1995, taxable property had two valuations: State equalized value (SEV) and TV, with property taxes calculated upon the TV of real and personal property. Generally, TV is the lesser of (a) the TV of the property in the immediately preceding year, adjusted for losses, multiplied by the lesser of the inflation rate or 5 percent, plus additions, or (b) the property's current SEV. Therefore, TV of a property may be different from the same property's SEV. The December 2019 ad valorem and statutory levies were equal to the millage rate times the 2019 taxable value of \$42.5 billion The July 2020 general operating levy was the millage rate times the 2020 taxable value of \$44.2 billion.

By statute, the County's ad valorem property tax rate may not exceed 10.0 mills, plus any additional millage authorized by statute and approved by the voters of the County. The County Charter, as approved by the electorate on November 3, 1981, established 6.07 mills to be the maximum rate for general operating purposes.

In 1988, the voters of the County approved an additional one mill (jail millage) to be levied through December 1, 1997, to acquire, construct, and/or operate jail, misdemeanant, juvenile incarceration or detention facilities; and to provide adult-penalty options such as work release, home detention, and community restitution, with at least one-tenth of a mill set aside to acquire, build, and operate a juvenile offender work/training institution. In 1998, the County electorate voted to continue the one mill for the years 1998 through 2001. In 2002, the Wayne County electorate again voted to continue this one additional mill (as reduced by the Headlee requirements of the Michigan Constitution) for the years 2012 through 2021.

In 1990, the voters of the County approved an additional one mill, to be levied through December 1, 1999, for general operating purposes. In 2000, the Wayne County electorate voted to continue the additional one mill (as reduced by the Headlee requirements of the Michigan Constitution) for the years 2000 through 2009. In 2009 and 2020, the voters renewed the levy for additional 10 years. The current levy expires in 2029.

In 1996, the voters of Wayne County approved an additional quarter-mill to be levied through December 1, 2000, to fund operations and major improvements in the Wayne County Parks System and historic Fort Wayne. In 2000, the Wayne County electorate voted to continue the additional quarter-mill (as reduced by the Headlee requirements of the Michigan Constitution) for the years 2001 through 2010. In 2010, 2016, and 2020, the voters renewed the additional quarter-mill. The current levy expires 2025.

The 1976 Headlee Amendment (Michigan Constitution, Article IX) provides that the total County ad valorem property tax levy is subject to reduction in any year in which the increase in assessed (or taxable) values on existing properties exceeds the Consumer Price Index. As a result of the Headlee Amendment, the December 1, 2019 and July 1, 2020 tax rates, per \$1,000 of Valuation, were:

Charter (Statutory)	5.6483
Public safety (jail millage)	0.9381
Extra voted (additional general)	0.9529
County parks	0.2459
Soldiers relief (veteran's relief)	0.0368
	7.8220

### Delinquent Tax Revolving Fund

The Wayne County Treasurer's Office (WCTO) is required by the General Property Tax Act 206 of 1983, as amended, to collect delinquent real property taxes levied by all local units of government within the County. Taxes become delinquent, if unpaid, on March 1 of the year subsequent to the year levied, i.e. taxes levies in July and December of 2019 become delinquent March 1, 2020. On this date, the local municipalities close their current tax rolls, create delinquent property tax rolls and formally transfer the collection of these delinquent tax rolls to the WCTO.

### Notes to the Financial Statements

Public Act 123 of 1999 (PA 123) created an expedited, forfeiture, foreclosure, and sale process for properties that have delinquent taxes. The Act designates County Treasurers who opt-in as the foreclosing governmental units and as such, the WCTO is responsible for the administration of this process. Under PA 123, the delinquent tax cycle is two and a half years from delinquency to foreclosure and property sale. Property sales take place in September and October.

The General Property Tax Act authorizes the WCTO to establish a delinquent tax revolving fund (DTRF), an enterprise fund, to advance the amount of delinquent real property taxes and special assessments owed to the County's General Fund, other internal county funds, municipalities, school districts, and other external taxing authorities. Funding for the DTRF is accomplished through the issuance of tax revenue notes. For the fiscal year ended September 30, 2020, approximately \$17 million was advanced to the County's General Fund. The total amount of the advanced to all entities creates a delinquent tax receivable for the specific tax year within the DTRF. Subsequent collections on this receivable along with collections of statutory interest and fees are pledged as collateral for repayment of the tax revenue notes. Total pledged assets of the DTRF, including delinquent property taxes receivable, amount to \$328 million at September 30, 2020.

At any time taxes are deemed uncollectible, usually due to foreclosure, the General Property Tax Act authorizes the DTRF to charge back or recover the uncollectible amount from the appropriate taxing authorities (including the County's General Fund). At September 30, 2020, two years of the County's delinquent real property taxes receivable are recorded in the Delinquent Tax Revolving Fund.

After two and half years, a DTRF series is completed (the receivable is fully collected and the notes are repaid) and the fund is closed. Any surplus earnings may be a transferred to the County's General Fund with Commission approval. During 2020, \$17.4 million was transferred to the General Fund.

#### 12. COMMITMENTS AND CONTINGENCIES

Claims, litigation, and assessments asserted against the County, which are probable of loss and estimable in amount, are reflected in the government-wide and proprietary fund financial statements at September 30, 2020. In the governmental fund financial statements, liabilities are accrued when costs are settled and the amount is due and payable.

The County receives funds from other governmental units to finance County operations and certain grant projects. These amounts received or receivable are subject to audit and adjustment, based on compliance with applicable agreements and other regulatory requirements. Any disallowed amounts, including those already collected, may constitute a liability of the applicable fund. The amount, if any, that may be disallowed by grantors or other governmental units cannot be determined at this time, although the County expects such amounts, if any, to be immaterial.

The County is a defendant in a number of other lawsuits, a party in other disputes, and subject to claims and property tax appeals, and other potential liabilities that have resulted from its activities in providing services to the citizens of Wayne County. The ultimate unrecorded effect on the County's financial statements of the resolution of these various matters is, in the opinion of management, not expected to be material.

#### **Litigation Matters**

Wayne County - Delinquent Tax Revolving Fund

Historically, a significant portion of the inflows received in the General Fund comes from Delinquent Tax Revolving Fund (DTRF) transfers. The DTRF is by and large funded by surpluses generated from asset sales from tax foreclosures within the county (after addressing necessary expenses) as well as penalties and interest payments from property owners who are delinquent in their property tax payments.

The County is involved in multiple contingent matters relating to lawsuits and claims, including approximately 5 cases related to the County retaining all the proceeds from the sale of tax foreclosed property in excess of the back-property taxes and related expenses. The County is vigorously defending these cases. If additional cases are filed in a similar matter, a negative outcome of these combined cases could materially impact the County, however a material impact is not anticipated at this time.

### Notes to the Financial Statements

#### **Environmental Matters**

## Wayne County - Governmental Activities

Environmental accruals are recorded when it is both probable that a liability has been incurred and the amount of the liability is reasonably estimable, based on current law and existing technologies. The County is a party to disputes and negotiations regarding potentially hazardous sites within Wayne County. A liability for such matters has not been recognized at September 30, 2020, as the County expects its obligation, if any, to be immaterial.

#### Commitments

#### Wayne County - Criminal Justice Center

During the fiscal year 2018 the County and Rock Economic Development Group (Rock) negotiated a deal in which Rock agreed to build a new consolidated Criminal Justice Center (CJC) at I-75 and East Warren for \$533 million by the spring or summer of 2022. The new CJC will be built on the land parcels obtained from the City of Detroit in a Land swap agreement. The County's responsibility is for contributing \$401.3 million cash and four properties (Division I jail, Division II jail, Juvenile Detention Facility, and Frank Murphy Hall of Justice); Rock will be responsible for any cost overruns, unless change is mandated by the County. Rock also gets up to \$30 million in parking revenue from parking lots surrounding the site; while the County will get revenues beyond the first \$30 million. The County is currently negotiating with Rock to terminate the parking agreement and to fund the construction of the parking itself and has set aside \$28M for this purpose. The \$401.3 million County cost is covered with the remaining 2010 bond proceeds (\$57.5 million), proceeds from the sale of Gratiot Avenue Unfinished Jail (\$21.4 million), new bond issuance (291.7 million) and general fund revenue (\$30.6 million). The Criminal Justice Center is expected to have a 2,280-bed jail, 25 courtrooms and five hearing rooms, Sherriff's and prosecutor department offices, and a 160-bed juvenile detention facility.

### Wayne County - Central Utility Plant

During the fiscal year the County, DTE and Rock negotiated for the construction of a Central Utility Plant (CUP) to provide utility services to the CJC. Included in the agreement are commitments for the DTE to construct components of the CUP and to provide utilities to the County for the CJC. Rock will construct the exterior of the CUP. As part of the agreements with DTE, the County has signed multi-year agreements for utilities to be provided by DTE. In its agreement to build the CUP shell, Rock has agreed to pay for \$2.5 million of the construction costs.

#### 13. PENSION PLANS

#### Wayne County Employees' Retirement System

Plan description. The County provides retirement benefits to its employees through the Wayne County Employees' Retirement System (WCERS or the "Retirement System"), an agent multiple-employer defined benefit public employee retirement system, which is governed by the Wayne County Retirement Ordinance, as amended, and has two participating employers, the County and Airport Authority. WCERS provides five defined benefit retirement options, four of which are contributory (together, the defined benefit plan) and a defined contribution plan. The Retirement System provides retirement, survivor, and disability benefits to substantially all County and Airport Authority employees. In addition, the County's Retirement Board of Commissioners administers the Wayne County Circuit Court Commissioners Bailiffs' Retirement System, a defined benefit plan.

Detailed information about the plan's fiduciary net position is available in a separately issued financial report. The reports can be obtained from the Retirement System's website (www.WCERS.org) or at their offices (28 W. Adams, Suite 1900, Detroit, Michigan 48226). For the purpose of measuring the net pension liability, deferred outflows of resources, and deferred inflows of resources related to pension and pension expense, information about the plan's fiduciary net position and addition to/deduction from fiduciary net position have been determined on the same basis as they are reported by the plan. The plan uses the economic resources measurement focus and the full accrual basis of accounting. Investments are stated at fair value. Contribution revenue is recorded as contributions are due, pursuant to legal requirements. Benefit payments and refunds of employee contributions are recognized as expense when due and payable in accordance with the benefit terms.

The administration, management and responsibility for the proper operation of WCERS, and for interpreting and making effective the provisions of the Retirement System, is vested in the trustees of the Wayne County Retirement Commission (the "Retirement Commission"). WCERS is exempt from the requirements of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), as amended, and, as such, is not subject to the reporting and disclosure requirements of ERISA.

### Notes to the Financial Statements

The Retirement Commission consists of eight individual trustees either elected or appointed in accordance with the County Pension Ordinance. Four members (active employees) are elected by active members of the retirement system and must be from different county departments. Two members (retired members) are elected by retired members and beneficiaries. One member is the chairperson of the County Commission and one member is the County Executive or his designated appointee. All elected terms are four years.

The defined benefit plan (Plan Option 1, Plan Option 2, Plan Option 3, and a component of Plan Option 5 and Plan Option 6, or collectively "the Plan") and the defined contribution plan (Plan Option 4 and a component of Plan Option 5 and Plan Option 6) have been combined for presentation in the financial statements. Participant statistics include the primary government as well as the Airport Authority.

Effective October 1, 2001, the County established the Wayne County Hybrid Retirement Plan 5 ("Plan Option 5"), which contains both defined benefit and contribution components. Participants in the Defined Benefit Plan options previously in existence (Plan Options 1, 2, 3 and 4) could elect to transfer their account balances to Plan Option 5, if authorized, during specific time periods noted within collective bargaining agreements.

Effective October 1, 2008, the County established another hybrid defined benefit plan option ("Plan Option 6"), which contains both defined benefit and contribution components. A defined contribution provision of this plan is voluntary for the member and 0 percent for the employer. Plan Option 6 is available only upon transfer from Plan Option 5, if authorized during specific time periods noted within collective bargaining agreements.

Effective October 1, 2001, only Plan Option 5 is available to new employees, except for new executives and legislative benefit plan members, who may continue to elect participation in Plan Option 4; Plan Options 1, 2, and 3 are closed to new hires. Effective September 2012, only Plan Option 4 is available to new Airport Authority employees. Because there is no legal requirement to segregate the assets relating to Plan Options 1, 2, 3, 5 or 6 in paying benefits, the financial statements of the defined benefit plan include the net position and changes in net position relating to Plan Options 1, 2, and 3, as well as the defined benefit components in Plan Options 5 and 6. The defined contribution portion of Plan Options 5 and 6 are included in the financial statements of the defined contribution plan.

On December 18, 2014 the Wayne County Commission adopted Resolution No. 2014-736, authorizing WCERS to operate an agent multiple-employer retirement system and to be able to enter into an agency agreement with the Airport Authority to administer the retirement plans of the WCAA. The intergovernmental agreement between WCERS and Airport Authority was approved by the Airport Authority's board on July 15, 2015.

On November 19, 2015 the Wayne County Commission adopted Enrolled Ordinance No. 2015-610, establishing the payment of a monthly stipend to pre-Medicare eligible retirees that previously received health insurance. The County contributes to WCERS the funds required for the retiree health stipend benefit payments in advance each month as required in the ordinance. The contributions are currently the amount of the actual benefit payment, thus, there is no balance in a reserve account for the prefunding of the future benefit payments.

The Wayne County Commission adopted Enrolled Ordinance No. 2016-112 in March of 2016, which merged the Wayne County Circuit Court Commissioners Bailiff's (Bailiffs) retirement fund into the Defined Benefit Plans of WCERS. The Bailiffs' net position was transferred to the Defined Benefit Plan of WCERS in March of 2016. All Bailiffs participants became participants in the WCERS plan at that time.

Effective October 1, 2015, Wayne County changed its retirement benefits going forward for nearly all its defined benefit active members, except the Legislative plan members and WCAA employees, which continue to be covered under the prior benefit levels. The accrued benefits earned before that time were frozen using the prior benefit levels. Benefits earned after this date are noted as "After October 1, 2015 Defined Benefit Plans" in the descriptions below.

Plan membership. At September 30, 2020, Plan membership consisted of the following:

Retired and beneficiaries	4,666
Inactive, nonretired members	186
Active members	2,048
Total membership	6,900

### Notes to the Financial Statements

Benefits provided. Retirees, employees with a frozen benefit before October 1, 2015, current Legislative plan members who have eight or more years of credited service and have attained the age specified by the specific plan option chosen are entitled to an annual pension. The County pension benefit changes after October 1, 2015 changed the credited service vesting requirement to 10 years and pension begins at age 62, unless the early retirement option is selected which reduces the pension by 0.8% for each month retirement precedes age 62. Benefits are paid monthly over the member or survivor's lifetime based on the following percentages of average final compensation for each year of credited service.

After October 1, 2015 Defined Benefit Plans

Plan Options 1, 2, 3, 5 and 6, retirement eligibility is age 62 with 10 years of credited service and early retirement is age 55 with 30 years of credited service with a reduction of 0.8% for each month retirement precedes age 62 for non-sheriffs. Sheriffs may retire at age 55 with 30 years of service without a reduction.

Plan Option 1

Depending on the applicable collective bargaining agreement or benefit plan, either: (a) 2.65 percent for each year; (b) 2.5 percent for each year; or (c) 2.0 percent for each year up to 20 years and 2.5 percent for each year over 20 years. The maximum employer financed portion is 75 percent of average final compensation. The minimum pension is \$5 per month, multiplied by the number of years of service.

Plan Option 2

The retirement benefit is 1.0 percent for each year up to 20 years, and 1.25 percent for each year over 20 years. The maximum employer financed portion is 75 percent of average final compensation.

Plan Option 3

Depending on the applicable collective bargaining agreement or benefit plan, either: (a) 2.0 percent for each year up to 20 years, 2.5 percent for each year between 20 and 25 years, and 3.0 percent for each year over 25 years; (b) 1.5 percent for each year up to 20 years, 2.0 percent for each year between 20 and 25 years, and 2.5 percent for each year over 25 years; or (c) 2.5 percent for all years of service contingent upon payment of \$500 per year for each year of credited service up to 20 years. The maximum employer financed portion is 75 percent of average final compensation.

Plan Option 5

Depending on the applicable collective bargaining agreement or benefit plan, either (a) 2.0 percent for each year of credited service; (b) 1.25 percent for each year up to 20 years, and 1.5 percent for each year over 20 years; or (c) 1.5 percent for each year up to 20 years, and 1.75 percent for each year over 20 years. The maximum employer financed portion is 75 percent of average final compensation.

Plan Option 6

2.5 percent for each year of service. The maximum employer financed portion is 75 percent of average final compensation.

Death and Disability Benefits. The Plan also provides non-duty death and disability benefits to members after ten years of credited service for Plan Option 1, 2, 5, and 6 along with non-duty death benefits for Plan Option 3. The ten-year service provision is waived for duty disability and death benefits.

Contributions. The Plan's basic benefits, as provided for in the Pension Ordinance and various collective bargaining agreements or benefit plans (i.e., coverage groups), are funded by contributions from the County, Airport Authority and active members, as specified by the plan option selected, and by the investment income earned on the Plan's assets. Member contribution percentages under the various plan options are as follows:

After October 1, 2015 Defined Benefit Plans

Plan Options 1, 3, 5 and 6, contribute 6% of gross wages up to \$52,155, then 7% of gross wages over \$52,155. For Sheriffs and Dietitians and Nutritionists Association members, the amount is 7% of gross wages up to \$52,155, then 8% of gross wages over \$52,155. Plan option 2 will continue to contribute 0%.

Plan Option 1

### Notes to the Financial Statements

Contributions are based on credited service, depending on the coverage group in which the member participates, as follows:

Credited Service	redited Service Contribution Rates				
0-8 years	6.00 or 6.58 percent of eligible compensation				
9-12 years	4.00 or 4.58 percent of eligible compensation				
13-16 years	3.00 or 3.58 percent of eligible compensation				
17 or more years	2.00 or 2.58 percent of eligible compensation				

Plan Option 2 - No member contributions.

Plan Option 3 - Three percent of eligible compensation.

Plan Option 5 - Employees make contributions ranging from one to five percent of eligible compensation or no contributions at all, depending on each employee's coverage group.

Plan Option 6 - Four percent of eligible compensation.

*Net pension liability.* The Wayne County Airport Authority, effective March 26, 2002, is an independent public benefit agency with operational jurisdiction of the Detroit Metropolitan Wayne County Airport, the Willow Run Airport, and the Airport Hotel, with the exclusive right, responsibility, and authority to occupy, operate, control, and use them pursuant to Public Act 90 and Michigan Public Acts of 2002. Prior to this date, the Airport Authority was part of the County and its employees were employees of the County.

During fiscal year 2016, the Wayne County Airport Authority, a former component unit of the County and the other employer with the County in this agent multi-employer plan, committed to a five year payment schedule of \$1.1 million per quarter for its estimated share (10.25%) of the combined pre-2002 retiree liability as of September 30, 2015. The terms of this commitment were memorialized in a memorandum of understanding between the Airport Authority, the County, and WCERS. As of September 30, 2020, the Airport Authority has made all payments agreed to in the memorandum of understanding; thus it has no current share of the net pension liability. An actuarial valuation will be prepared in 2021 to determine any remaining estimated share of the liability.

The County's net pension liability was measured as of September 30, 2020 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2019 rolled forward to September 30, 2020. The components of the change in the County's net pension liability are summarized as follows:

### **Notes to the Financial Statements**

	Total Pension Liability (a)	Plan Fiduciary Net Position (b) *	Net Pension Liability (a) - (b)
Balances at September 30, 2019	\$ 1,401,086,979	\$ 863,233,509	\$ 537,853,470
Changes for the year:			
Service cost	8,734,057	-	8,734,057
Interest	97,443,895	-	97,443,895
Differences between expected and			
actual experience	(5,150,045)	-	(5,150,045)
Changes to benefit terms	(2,879,183)	-	(2,879,183)
Employer contributions	-	59,359,934	(59, 359, 934)
Employee contributions	-	10,444,165	(10,444,165)
Net investment income	-	23,610,241	(23,610,241)
Benefit payments, including refunds of			
employee contributions	(125,507,882)	(125,507,882)	-
Administrative expense	-	(2,312,889)	2,312,889
Other changes	2,707,309	-	2,707,309
Net changes	(24,651,849)	(34,406,431)	9,754,582
Balances at September 30, 2020	\$ 1,376,435,130	\$ 828,827,078	\$ 547,608,052

<sup>\*</sup> excludes Wayne County Airport Authority's portion of plan fiduciary net position

The County's portion of the net pension liability above is included in the statement of net position as follows:

Governmental activities Drains component unit	\$ 547,323,476 284,576
Total	\$ 547,608,052

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of September 30, 2019 (and rolled forward to September 30, 2020), using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation 3.0 percent

Salary increases 3.0 to 12.15 percent, average, including inflation

Investment rate of return 7.25 percent, net of pension plan

investment expense, including inflation

Mortality rates RP-2014 Healthy Annuitant, Disabled, and Employee

Mortality tables, adjusted for mortality improvement back to the base year of 2006. Mortality for a particular year is determined by applying the MP-2016 Mortality

Improvement Scale to the aforementioned tables.

The actuarial assumptions used in the September 30, 2019 valuation were based on the results of an actuarial experience study for the period October 1, 2010 through September 30, 2015.

### Notes to the Financial Statements

The long-term expected rate of return on pension 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 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 pension plan's target asset allocation as of September 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return	
Domestic equities	35.00%	5.10%	
International equities	15.00%	5.63%	
Domestic bonds	15.00%	1.40%	
Domestic high yield	5.00%	3.46%	
Real estate	15.00%	4.43%	
Alternatives	15.00%	6.41%	

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

Sensitivity of the net pension liability to changes in the discount rate. The following presents the net pension liability of the County, calculated using the discount rate of 7.25 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is one-percentage-point lower (6.25 percent) or one-percentage-point higher (8.25 percent) than the current rate:

	Current						
	1% Discount				1%		
	Decrease (6.25%)			Rate (7.25%)		Increase (8.25%)	
Collective net pension liability	\$	672,593,981	\$	547,608,052	\$	440,808,371	

Pension plan fiduciary net position. Detailed information is available in the separately issued Plan financial statements.

Pension expense, deferred outflows and inflows of resources related to pensions. For the year ended September 30, 2020, the County recognized pension expense of \$35,775,075. At September 30, 2020, the County reported deferred inflows and outflows of resources related to pensions from the following sources:

		Deferred Outflows of Resources	Deferred Inflows of Resources
Governmental Activities  Net difference between projected and actual earnings on pension plan investments  Difference between projected and actual experience	\$	44,345,706	\$ (6,464,198)
Drains component unit  Net difference between projected and actual earnings on pension plan investments  Difference between projected and actual experience	\$	22,636	 (6,965)
Total	<u>\$</u>	44,368,342	\$ (6,471,163)

### Notes to the Financial Statements

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

Year Ended					
September 30,	Amount				
2021	\$	3,504,251			
2022		13,210,940			
2023		13,807,772			
2024		7,374,216			
	\$	37,897,179			

Wayne County Employees' Retirement System Defined Contribution Plan

The Wayne County Employees' Retirement System instituted a defined contribution plan (Plan Option 4 and a component of Plan Option 5 and Plan Option 6) under the County's Enrolled Ordinance No. 86-486 (November 20, 1986), as amended. The Plan was established to provide retirement, survivor and disability benefits to County and Airport Authority employees. The administration, management and responsibility for the proper operation of the Plan are vested in the trustees of the Wayne County Retirement Board of Commissioners. The ability to modify or amend the Plan rests with the Wayne County Retirement Board of Commissioners.

Under Plan Option 4, participants contribute from 1.0 percent up to 4.0 percent of eligible pay, depending on the participant's coverage group. The County makes contributions at rates ranging from 4.0 percent to 15 percent of eligible pay, depending on the employee's coverage group and years of service. Classified employees are vested as to employer contributions after three years of service, and executive members are vested after two years of service.

Participants in Plan Option 5 contribute 2.0 to 3.0 percent of eligible gross pay depending upon employee coverage group. The County makes matching contributions at a rate equal to the amount contributed by each employee. Under certain employee coverage groups, employees contribute on a voluntary basis with no employer match, subject to applicable Internal Revenue Service rules and regulations. Employees are vested at 50 percent after one year of service, 75 percent after two years of service, and 100 percent after three years of service. All full-time permanent County employees are eligible to join the Plan.

Employees contribute to Plan Option 6 on a voluntary basis, subject to all IRS rules and regulations. The County makes no matching contributions. Employees are vested as to employer contributions at 50 percent after one year of service, 75 percent after two years of service, and 100 percent after three years of service if they were not previously vested in Plan Option 5 at the time of transfer. Plan Option 6 is only available upon transfer from Plan Option 5, if authorized, during specific time periods noted within collective bargaining agreements.

Total employer and employee contributions for Plan Option 4, 5 and 6, during 2020 were \$7.2 million and \$4.4 million, respectively. At September 30, 2020, there were a total of 3,220 active participants in the Plan.

Participants in Plan Option 4 and some participants in Plan Options 5 and 6, depending on applicable collective bargaining agreements, are eligible for a loan from the Plan. Only active employees with a vested account balance of \$2,000 or more are eligible. Interest on a loan is at the prime rate, plus 1%, as reported in the Wall Street Journal.

### Deferred Compensation Plan

The County has made available to all permanent employees a deferred compensation plan (the Plan) established in accordance with Internal Revenue Code Section 457. The Plan permits participating employees to defer a portion of their salary until future years. Accumulated deferred compensation amounts are not available to employees or their estates until retirement, death, termination of employment or unforeseeable emergency.

All assets of the Plan are (until paid or made available to the participant or beneficiary) held in trust by a third party administrator for the exclusive benefit of the participants and their beneficiaries. The assets are invested in annuity contracts and mutual funds. It is the opinion of the County's Corporation Counsel that the County has no liability for losses under the Plan but does have the fiduciary duty of due care that would be required of an ordinary prudent investor. In accordance with generally accepted accounting principles, the assets and liabilities of the deferred compensation plan are not included in the County's financial statements.

### Notes to the Financial Statements

In accordance with generally accepted accounting principles, the assets and liabilities of the deferred compensation plan are not included in the County's financial statements.

#### 14. OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS

#### General Information about the Plan

Plan description. The County provides other postemployment benefits under a single-employer defined benefit plan. The plan provides hospitalization and other health insurance for certain Wayne County retirees and their dependents, pursuant to agreements with various collective bargaining units or other actions of the Wayne County Commission or Wayne County Retirement Board. Existing retirees classified as "mirror" and certain active employee groups are eligible to retain their current health benefits but they are required to enroll in the High Deductible Health Plan (HDHP) 80/20 plan and pay the required contributions. Existing retirees classified as "non-mirror" and certain other active employee groups are eligible for stipend benefits but are required to seek healthcare coverage elsewhere, and the County's only obligation to this group is in providing the stipend benefits. Stipend benefits paid to retirees under age 65 are considered a pension benefit and are included in Note 13. Employees hired on/after certain cut-off dates are only eligible for the Retiree Medical Savings Account (RMSA) benefit and are not eligible to enroll in the County's group health plan at retirement. The County also pays the cost of basic retiree life insurance, up to \$5,000 per employee, on a pay-as-you-go basis. This plan covers all retirees of Wayne County and Wayne County Airport Authority's pre-2002 retirees. The Plan has 884 employees in active service and 4,325 retired employees and beneficiaries currently receiving benefits as of September 30, 2020.

The County's net OPEB liability was measured as of September 30, 2020 and the total OPEB liability used a calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2020. The components of the change in the County's net OPEB liability are summarized as follows:

	Total OPEB Liability (a)		Plan Fiduciary Net Position (b)		Net OPEB Liability (a) - (b)	
Balances at September 30, 2019	\$	211,151,271	\$	29,194,835	\$	181,956,436
Changes for the year:						
Service cost		273,000		-		273,000
Interest	13,768,000			-		13,768,000
Changes of benefit terms	(75,044,000)		-			(75,044,000)
Differences between expected and						
actual experience		(799,000)		-		(799,000)
Changes in assumptions		(6,960,000)		-		(6,960,000)
Employer contributions		-	15,559,000			(15,559,000)
Employee contributions		-		-		-
Net investment income		-	1,761,436			(1,761,436)
Benefit payments, including refunds of						
employee contributions		(15,153,000)		(15,153,000)		-
Administrative expense		-		(63,000)		63,000
Net changes		(83,915,000)		2,104,436		(86,019,436)
Balances at September 30, 2020	\$	127,236,271	\$	31,299,271	\$	95,937,000

The Plan's fiduciary net position represents 24.6 percent of the total OPEB liability.

The County's portion of the net OPEB liability above (excluding the Airport Authority's \$4,219,000 portion) is included in the statements of net position as follows:

Governmental activities	\$ 91,675,340
Drains component unit	 42,660
Total	\$ 91,718,000

### Notes to the Financial Statements

OPEB expense and deferred outflows of resources related to OPEB. For the year ended September 30, 2020, the County recognized OPEB recovery of \$70,211,000. At September 30, 2020, the County reported deferred outflows of resources to OPEB from the following sources:

	Deferred Outflows of Resources			
Net difference between projected and actual earnings on OPEB plan investments	\$	904,000		
Changes in assumptions Difference between projected and actual experience		- -		
Total	\$	904,000		

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

Year Ended	
September 30	Amount
2021	\$ 293,000
2022	293,000
2023	275,000
2024	43,000
	\$ 904,000

Actuarial Assumptions. The total OPEB liability was determined by an actuarial valuation as of September 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.00%
Salary increases	3.00% in the long-term
Investment rate of return	6.75%, net of investment and administrative
	expense including inflation
Healthcare cost trend rates	8.00%/7.0% (pre/post-65), gradually decreasing by

0.5% annually to an ultimate of 4.50%; 0% increase post-65 for years 2021 and 20

Mortality rates used were based on the SOA Pub-2010 Headcount Weighted Mortality Tables fully generational using Scape MP-2020.

Discount Rate. The discount rate used to measure the total OPEB liability was 6.75 percent. The projection of cash flows used to determine the discount rate assumed that the County will contribute the pay-go cost annually.

Projected Cash Flows. Based on those assumptions, the Plan's fiduciary net position was projected to be sufficient to make all projected future benefit payments of current active and inactive participants. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

Investment Rate of Return. The long-term expected rate of return on OPEB 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 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 pension's target asset allocation as of September 30, 2020 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global fixed income	40.00%	1.51%
Global equity	60.00%	6.40%

### **Notes to the Financial Statements**

Changes of Benefit Terms. During the most recent measurement period, the County renegotiated the medical coverage contract with the benefit provider, which resulted in significant reduction of the total OPEB liability.

Changes in Assumptions. The healthcare cost trend rates decreased from 9.00%/11.0% (pre/post-65) to 8.00%/7.0% (pre/post-65) since the last measurement period. In addition, mortality tables were updated to Pub-2010 mortality tables fully generational using Scale MP-2020.

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate. The following presents the net OPEB liability of the County, calculated using the discount rate of 6.75%, as well as what the County's net OPEB liability would be if it were calculated using a discount rate that is 1% lower or 1% higher than the current rate:

			Current		
	1%		Discount		1%
	Decrease		Rate		Increase
	(5.75%)	(5.75%) (6.75%)		(7.75%)	
			_		
Net OPEB liability	\$ 105,344,000	\$	95,937,000	\$	87,742,000

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates. The following presents the net OPEB liability of the County, calculated using the healthcare cost trend rate of 8.0%/7.0% (pre/post-65), as well as what the County's net OPEB liability would be if it were calculated using a healthcare cost trend rate that is 1% lower or 1% higher than the current rate:

		1%		Current		1%												
		Decrease (7.0%/6.0%)		Decrease Trend Rate		Decrease T		Decrease		Decrease		Decrease		Decrease		rend Rate	Increase	
				(8.0%/7.0%)		9.0%/8.0%)												
Net OPEB liability	\$	88,734,000	\$	95,937,000	\$	104,116,000												

#### Notes to the Financial Statements

## 15. FINANCIAL STATEMENTS FOR INDIVIDUAL OTHER POSTEMPLOYMENT BENEFIT (OPEB) FUNDS

Following are the financial statements for the OPEB funds for which separate financial statements were not prepared and issued:

	Statement for OPEB Funds				
	OPEB			QEBA	
Assets					
Equity in pooled cash and investments	\$	-	\$	665	
Other investments		31,298,950		-	
Total assets		31,298,950		665	
Net position					
Restricted for other employee benefits	\$	31,298,950	\$	665	
		Changes in C	PEB I	Funds	
		OPEB		QEBA	
Additions					
Net appreciation in fair market value	\$	1,760,665	\$	-	
Interest and dividends		-		1	
Employer contributions		15,549,947		21,569	
Total additions		17,310,612		21,570	
Deductions					
Participant benefits		15,153,000		21,570	
Administrative expenses		53,867			
Total deductions		15,206,867		21,570	
Change in net position		2,103,745		-	
Not a selling the administration of constraints		20 405 205		//5	
Net position, beginning of year		29,195,205		665	
Net position, end of year	s	31,298,950	ς	665	
not position, one or your	<u>-</u>	31,270,730	٠	003	

OPEB = Other Postemployment Benefits

QEBA = Qualified Excess Benefit Arrangement

#### 16. SUBSEQUENT EVENTS

In October 2020, the County issued \$244.6 million of second lien distributable state aid revenue and revenue refunding bonds to refund certain prior bonds (2008A, 2009A and 2010) issued for jail construction and Guardian Building capital improvements and to fund capitalized interest on the 2018 series bonds.

#### 17. UPCOMING REPORTING CHANGES

GASB Statement No. 84, Fiduciary Activities (effective 9/30/21, as amended by GASB Statement No. 95)

This standard establishes new criteria for determining how to report fiduciary activities in governmental financial statements. The focus is on whether the government is controlling the assets, and who the beneficiaries are. Under this revised standard, certain activities previously reported in agency funds may be reclassified in future periods.

GASB Statement No. 87, Lease Accounting (effective 9/30/22, as amended by GASB Statement No. 95)

This standard improves the accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

#### Notes to the Financial Statements

#### GASB Statement No. 90, Majority Equity Interest (effective 9/30/21, as amended by GASB Statement No. 95)

This statement establishes criteria to improve consistency in the measurement and comparability of the financial presentation of majority equity interest in legally separate organizations. This statement also provides guidance for reporting of a component unit if a government acquires a 100 percent equity interest in that component unit.

#### GASB Statement No. 91, Conduit Debt Obligations (effective 9/30/23, as amended by GASB Statement No. 95)

This statement provides a single method of reporting conduit debt obligations by issuers, and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. The standard also addresses the treatment of arrangements where capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by a third-party obligor. The requirements of the standard will be applied retrospectively.

#### GASB Statement No. 92, Omnibus (effective various dates)

The GASB issued this statement to address eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The County does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

#### GASB Statement No. 94, Public-Private and Public-Public Partnerships (effective 9/30/23)

This statement brings a uniform guidance on how to report public-private and public-public partnership arrangements. This statement also provides guidance for accounting and financial reporting for availability payment arrangements, in which a government compensates an operator for services such as designing, constructing, financing, maintaining, or operating an underlying asset for a period of time in an exchange or exchange-like transaction.

#### GASB Statement No. 96, Subscription-Based Information Technology (effective 9/30/23)

This statement defines subscription-based information technology arrangements (SBITDAs) and provides accounting and financial reporting model for SBITDAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITDAs. The County is currently evaluating the impact this statement will have on the financial statements when adopted.

# GASB Statement No. 97, Certain Component Unit Criteria and Accounting and Financial Reporting for IRC Section 457 Plans (effective 9/30/22)

While this standard had certain aspects impacting defined contribution pension and OPEB plans and other employee benefit plans that were effective immediately, it also clarifies when a 457 plan should be considered a pension plan or an other employee benefit plan to assist in the application of GASB Statement No. 84 to these types of plans. The County is currently evaluating the impact of this standard will have on the financial statements when adopted.

# Notes to the Financial Statements

# 18. NET INVESTMENT IN CAPITAL ASSETS

Following is a summary of the net investment in capital assets as of September 30, 2020:

	P				
	Governmental	Business-type		Component Units	
	Activities	Activities	Total		
Capital assets					
Capital assets not being depreciated	\$ 805,368,460	\$ 1,448,847	\$ 806,817,307	\$ 41,146,911	
Capital assets being depreciated, net	356,633,982	78,429,184	435,063,166	20,125,076	
Total capital assets	1,162,002,442	79,878,031	1,241,880,473	61,271,987	
Related debt					
General obligation bonds	543,185,000	_	543,185,000	36,426,766	
Revenue bonds	43,330,000	9,212,913	52,542,913	1,926,400	
Unspent bond proceeds	(241,297,145)	, ,	(241,297,145)	-	
Receivables related to bonds	-	-	-	(38, 353, 166)	
Issuance discounts	(135,648)	-	(135,648)	-	
Issuance premiums	30,494,237	-	30,494,237	-	
Deferred charge on refunding	(1,274,779)	-	(1,274,779)	-	
Total related debt	374,301,665	9,212,913	383,514,578		
Net investment in capital assets	\$ 787,700,777	\$ 70,665,118	\$ 858,365,895	\$ 61,271,987	

## 19. ENTERPRISE FUNDS - RECONCILIATION OF RESTRICTED NET POSITION

Amounts reported as restricted net position in the enterprise funds are calculated as follows:

	Sewage Disposal Systems Rouge Valley	l 	Delinquent ax Revolving	Nonmajor Enterprise Funds	Total
Total restricted assets Less liabilities payable from restricted assets (excluding capital-related	\$ -		\$ 328,064,884	\$ 2,208,364	\$ 330,273,248
borrowings):  Non-capital related borrowings	_		(184,930,000)	(2,208,364)	(187,138,364)
Accounts and contracts payable	-		(2,278,872)	-	(2,278,872)
Net OPEB liability	-		(629,747)	-	(629,747)
Net pension liability and deferrals	-		(676,159)	-	(676,159)
Other liabilities	-		(353,466)	-	(353,466)
Add purpose restrictions related to					
unrestricted assets	54		-	 2,797,629	 2,797,683
Restricted net position	\$ 54		\$ 139,196,640	\$ 2,797,629	\$ 141,994,323

# **Notes to the Financial Statements**

# 20. FUND BALANCES

Following is a summary of the composition of fund balances as of September 30, 2020:

	General	Roads	Health	JJAN	COVID-19	
Nonspendable for						
Supplies inventory	\$ 8,022	\$ 8,699,969	\$ 155,906	\$ 106,197	\$ -	
Prepayments and deposits	1,110,367	868,631	1,399,266	3,409	· •	
Interfund receivable	758,719	, -	-	-	-	
Total nonspendable	1,877,108	9,568,600	1,555,172	109,606		
Restricted for						
Inpatient						
hospitalization	-	-	-	-	-	
Debt service	6,794,950	-	-	-	-	
Capital projects	-	-	-	-	-	
Veterans programs	-	-	-	-	-	
Highways and streets	-	135,545,248	-	-	-	
Recreation and cultural	-	-	-			
CED	-	-	-	-	-	
Indigent defense	-	-	-	-	-	
Public safety	-	-	-	9,856,411	-	
Health and welfare	-	-	9,210,383	-	-	
COVID-19 response	-	-	-	-	856,201	
Total restricted	6,794,950	135,545,248	9,210,383	9,856,411	856,201	
Committed for Judicial	13,976,471					
Assigned for						
General government	9,630,795	-	-	-	-	
Parks and recreation	-	-	-	-	-	
CED	-	-	-	-	-	
Public safety	2,345,809	-	-	-	-	
Health and welfare	-	_	-	-	_	
COVID-19 response	_	_	-	-	50,553,835	
Debt service	-	-	-	-	, , <u>-</u>	
Capital improvements	-	-	-	-	-	
Total assigned	11,976,604		-		50,553,835	
Unassigned (deficit)	157,352,416					
Total fund balances	\$ 191,977,549	\$ 145,113,848	\$ 10,765,555	\$ 9,966,017	\$ 51,410,036	

continued...

# **Notes to the Financial Statements**

	CJC		NMGF		Total	
Nonspendable						
Supplies inventory	\$	_	\$	_	Ś	8,970,094
Prepayments and deposits	,	_	Ą	1,611,463	۲	4,993,136
Interfund receivable		_		1,011,405		758,719
Total nonspendable				1,611,463		14,721,949
rotal horispendable	-	<u>-</u>		1,011,403		14,721,747
Restricted for						
Inpatient						
hospitalization		24,297,429		-		24,297,429
Debt service		-		20,459,916		27,254,866
Capital projects	2	211,046,149		4,688,023		215,734,172
Veterans programs		-		2,268,439		2,268,439
Highways and streets		-		-		135,545,248
Recreation and cultural		-		4,984,000		4,984,000
CED		-		2,935,719		2,935,719
Indigent defense		-		12,964,046		12,964,046
Public safety		-		6,270,268		16,126,679
Health and welfare		-		13,592,649		22,803,032
COVID-19 response		-		-		856,201
Total restricted		235,343,578		68,163,060		465,769,831
Committed for Judicial		-		<u>-</u>		13,976,471
Assigned for						
General government		_		_		9,630,795
Parks and recreation		_		11,200,234		11,200,234
CED		-		147,089		147,089
Public safety		_		147,009		2,345,809
Health and welfare		_		1,018,223		1,018,223
COVID-19 response		_		1,010,223		50,553,835
Debt service		_		2,622,192		2,622,192
Capital improvements		47,761,687		22,466,988		70,228,675
Total assigned		47,761,687		37,454,726		147,746,852
Total assigned	-	47,701,007		37,434,720		147,740,632
Unassigned (deficit)		<u>-</u>	ī	(1,291,431)		156,060,985
Total fund balances	\$ 2	283,105,265	\$	105,937,818	\$	798,276,088

concluded.

CED - Community and Economic Development

JJAN - Juvenile Justice and Abuse/Neglect

CJC - Criminal Justice Center

NMGF - Nonmajor governmental funds

#### Notes to the Financial Statements

Further information on the restricted fund balances for several of the major funds (i.e. general, roads, health, JJAN, Covid-19, and CJC) are as follows:

#### General Fund:

General Fund debt service is restricted for the debt service for a new CJC.

#### Roads Fund:

Roads highways and streets are State Act 51 funds not yet spent; the County expends restricted funds first.

#### Health Fund:

Health Fund is restricted for the health and welfare.

#### COVID-19 Fund:

COVID-19 fund is restricted for the activities to combat and recover from the coronavirus pandemic.

#### CJC Fund:

CJC capital projects is restricted for the construction of a new Criminal Justice Center.

CJC inpatient hospitalization fund is restricted for the building of infirmary in the new Criminal Justice Center for the health care of indigent persons.

General Fund balance is committed for the Third Circuit Court.

Further information regarding assigned fund balances for the major funds (i.e. general, Covid-19, and CJC) are as follows:

#### General Fund:

General Fund general government is assigned for the cost associated with retention stipends, additional pension funding, therapeutic park and meals on wheels;

General Fund public safety is assigned for the Jail medical and for the Prosecutor to test rape kits.

#### COVID-19 Fund:

COVID-19 Fund assigned balance is to continue to provide health and welfare as well as stimulus economic activities.

#### CJC Fund:

CJC Fund capital improvements are assigned for the Central Utility Plant (CUP) for a new Criminal Justice Center.

#### 21. TAX ABATEMENTS

The County received reduced property tax revenues during fiscal 2020 as a result of various tax abatement programs and brownfield redevelopment agreements entered into by other taxing jurisdictions within the county.

The Industrial Facilities Tax abatements were entered into based upon the Plant Rehabilitation and Industrial Development Districts Act, known as the Industrial Facilities Exemption, PA 198 of 1974, as amended. IFTs provide a tax incentive to manufacturers to enable renovation and expansion of aging facilities, assist in the building of new facilities, and to promote the establishment of high tech facilities. Properties qualifying for IFT - New status are taxed at 50% of the millage rate applicable to other real and personal property in the county, while properties qualifying for IFT - Rehabilitation status retain a frozen taxable value after rehabilitation/renovation activities for the duration of the abatement. The IFT abatements collectively amounted to approximately \$2.5 million in reduced tax revenues to the County for fiscal 2020.

The New Personal Property Tax abatements provide for a full, 100% exemption from ad valorem property taxes on newly-acquired personal property for businesses located in eligible distressed communities, pursuant to Public Act 328 of 1998. PA 328 exemptions provide a tax incentive to encourage capital asset acquisition and promote business modernization and expansion upon the real property where the new personal property is to be situated. PA 328 abatements collectively amounted to approximately \$3.1 million in reduced tax revenues to the County for fiscal 2020.

#### Notes to the Financial Statements

Brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties. These agreements were entered into based upon the Brownfield Redevelopment Act, PA 381 of 1996, as amended. Under this act, a municipality may create a brownfield redevelopment authority to develop and implement brownfield projects. Tax increment financing may be used as a tool for property redevelopment. These abatements amounted to approximately \$12.3 million in reduced tax revenues to the County for the fiscal 2020.

#### 22. SIGNIFICANT TRANSACTIONS

Wayne County - Criminal Justice Center

During the fiscal year, the County and Rock Economic Development Group (Rock) continued the building of a new consolidated Criminal Justice Center (CJC) at I-75 and East Warren for \$533 million by the spring or summer of 2022. The new CJC will be built on the land parcels obtained from the City of Detroit in a Land swap agreement. The County's responsibility is for contributing \$401.3 million cash and four properties (Division I jail, Division II jail, Juvenile Detention Facility, and Frank Murphy Hall of Justice); Rock will be responsible for any cost overruns, unless change is mandated by the County. Rock also gets up to \$30 million in parking revenue from parking lots surrounding the site; while the County will get revenues beyond the first \$30 million. The County is negotiating with Rock to terminate the parking agreement and to fund the construction of the parking itself and has set aside \$28M for this purpose. The \$401.3 million County cost is covered with the remaining 2010 bond proceeds (\$57.5 million), proceeds from the sale of Gratiot Avenue Unfinished Jail (\$21.4 million), new bond issuance (291.7 million) and general fund revenue (\$30.6 million). The Criminal Justice Center is expected to have a 2,280-bed jail, 25 courtrooms and five hearing rooms, Sherriff's and Prosecutor's department offices, and a 160-bed juvenile detention facility.

As part of the CJC campus, the County needed to construct a Central Utility Plant (CUP) to provide utilities to the CJC. The County negotiated agreements with DTE and Rock for the construction of the CUP. By having Rock build the shell of the CUP, the facility will now be located directly next to one of the planned buildings which will reduce construction costs. DTE is responsible for the building of the CUP except for the outer shell of the facility. As part of the agreements with DTE, the County has signed multi-year agreements for utilities to be provided by DTE. In its agreement to build the CUP shell, Rock has agreed to pay for \$2.5 million of the construction costs.

In connection with this transaction, in accordance with GASB 62, Sales of Real Estate other than Retail Land Sales in the Governmental Activities Statement of Net Position, the County has recorded an \$86.0 million accounts receivable for the net present value of the net contribution by Rock. The County also recorded a \$32.6 million liability for the net present value of its share of the operating and maintenance costs of the facilities of the Four Properties during the construction period as the County will not vacate those properties until the new CJC is completed.

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# REQUIRED SUPPLEMENTARY INFORMATION (OTHER THAN MD&A)

# Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds General Fund

For the Year Ended September 30, 2020

		Final		
	Original	Amended		Variance
	Budget	Budget		Favorable
	(Unaudited)	(Unaudited)	Actual	(Unfavorable)
Revenues	(Orladarted)	(Gridderted)	Notual	(Office/Office)
Taxes:				
Property	\$ 304,563,540	\$ 305,171,540	\$ 303,132,499	\$ (2,039,041)
State sales	57,226,312	44,628,406	44,081,860	(546,546)
Licenses and permits	945,000	945,000	747,565	(197,435)
Federal grants	29,777,203	32,673,540	23,707,859	(8,965,681)
State grants and contracts	25,192,165	26,607,766	22,468,944	(4,138,822)
Local grants and contracts	288,746	577,223	230,463	(346,760)
State sources	7,750,000	7,750,000	8,061,267	311,267
		, ,		
Charges for services	121,188,607	122,945,377	86,393,416	(36,551,961)
Interest and rents	1,657,600	5,596,100	5,157,699	(438,401)
Other	18,193,457	18,896,165	18,914,038	17,873
Total revenues	566,782,630	565,791,117	512,895,610	(52,895,507)
Expenditures				
Current operations:				
Legislative - County Commission	9,401,726	8,762,272	7,541,749	1,220,523
Judicial:				
Circuit court	61,988,605	63,054,735	51,653,173	11,401,562
Probate court	9,491,728	9,491,728	7,245,879	2,245,849
Friend of the court	32,308,673	32,308,673	25,114,888	7,193,785
Thend of the court	32,300,073	32,300,073	23,114,000	7,173,703
Total judicial	103,789,006	104,855,136	84,013,941	20,841,195
Conoral governments				
General government:	1,844,273	1,844,273	1,784,867	59,406
Adult probation		, ,		
Corporation counsel	8,134,427	9,450,382	6,553,748	2,896,634
County clerk	25,072,891	23,075,671	18,785,434	4,290,237
County elections	2,739,135	2,857,564	1,817,414	1,040,150
Economic and neighborhood development	1,442,234	1,170,456	932,433	238,023
Management and budget	31,145,738	29,719,060	21,705,621	8,013,439
County executive	6,226,720	5,948,337	4,684,619	1,263,718
Personnel	4,972,921	4,350,983	3,041,434	1,309,549
Prosecuting attorney	45,258,361	45,361,813	38,425,976	6,935,837
Register of deeds	8,305,763	8,201,371	6,546,975	1,654,396
Register of deeds remonumentation	678,761	678,761	718,406	(39,645)
County treasurer	8,206,424	7,990,283	5,695,900	2,294,383
Non-departmental:	,			
Mental health and substance abuse appropriation	12,933,224	12,933,224	13,252,241	(319,017)
Other non-departmental	10,812,114	5,925,407	6,295,494	(370,087)
Total general government	167,772,986	159,507,585	130,240,562	29,267,023

continued...

# Budgetary Comparison Schedules Major Governmental Funds General Fund For the Year Ended September 30, 2020

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Expenditures (concluded)				
Current operations (concluded):				
Public safety:				
County jail	\$ 107,973,473	\$ 69,051,715	\$ 62,363,115	\$ 6,688,600
Sheriff	31,890,945	16,775,587	18,530,780	(1,755,193)
Homeland security	3,121,331	2,828,091	856,646	1,971,445
Total public safety	142,985,749	88,655,393	81,750,541	6,904,852
Public works	529,367	529,367	469,194	60,173
Health and welfare:				
Health and human services	7,180,222	7,138,431	4,227,979	2,910,452
Indigent health care	11,166,118	11,022,526	10,282,400	740,126
Medical examiner	7,497,229	7,489,229	7,366,243	122,986
Cooperative extension	405,414	371,787	338,622	33,165
Senior citizens services	773,851	744,305	508,575	235,730
Veterans affairs	324,386	827,952	207,611	620,341
Total health and welfare	27,347,220	27,594,230	22,931,430	4,662,800
Capital outlay	436,399	871,121	774,996	96,125
Debt service - interest		50,000		50,000
Total expenditures	452,262,453	390,825,104	327,722,413	63,102,691
Revenues over expenditures	114,520,177	174,966,013	185,173,197	10,207,184
Other financing sources (uses)				
Transfers in	22,162,323	22,162,323	19,069,301	(3,093,022)
Transfers out	(133,716,829)	(202,937,203)	(201,986,307)	950,896
Proceeds from sale of capital assets	(133,710,027)	4,650,810	7,116,351	2,465,541
Trocceds from sace of capital assets		1,030,010	7,110,331	2, 103,311
Total other financing sources (uses)	(111,554,506)	(176,124,070)	(175,800,655)	323,415
Net change in fund balance	2,965,671	(1,158,057)	9,372,542	10,530,599
Fund balance, beginning of year	182,605,007	182,605,007	182,605,007	
Fund balance, end of year	\$ 185,570,678	\$ 181,446,950	\$ 191,977,549	\$ 10,530,599

concluded.

# Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds Roads Fund

For the Year Ended September 30, 2020

		Final		
	Original	Amended		Variance
	Budget	Budget		Favorable
	(Unaudited)	(Unaudited)	Actual	(Unfavorable)
Revenues				
Federal grants	\$ 16,958,000	\$ 16,958,000	\$ 821,764	\$ (16,136,236)
State grants and contracts	121,310,623	121,310,623	119,593,080	(1,717,543)
Local grants and contracts	2,564,000	2,564,000	979,833	(1,584,167)
Charges for services	4,182,265	4,182,265	2,589,713	(1,592,552)
Interest and rents	1,750,000	1,750,000	3,261,017	1,511,017
Other	20,000	20,000	9,230	(10,770)
Total revenues	146,784,888	146,784,888	127,254,637	(19,530,251)
Total Tevendes	140,704,000	140,704,000	127,234,037	(17,550,251)
Expenditures				
Current operations -				
Highways, streets and bridges	160,390,783	163,057,783	106,489,078	56,568,705
Capital outlay	6,700,000	16,608,719	5,078,671	11,530,048
Total expenditures	167,090,783	179,666,502	111,567,749	68,098,753
·				
Revenues over (under) expenditures	(20,305,895)	(32,881,614)	15,686,888	48,568,502
Other financing sources (uses)				
Transfers out	(400,000)	(400,000)	(226,210)	173,790
Proceeds from sale of capital assets	95,000	95,000	83,650	(11,350)
Total other financing uses	(305,000)	(305,000)	(142,560)	162,440
Net change in fund balance	(20,610,895)	(33,186,614)	15,544,328	48,730,942
Fund balance, beginning of year	129,569,520	129,569,520	129,569,520	
Fund balance, end of year	\$ 108,958,625	\$ 96,382,906	\$ 145,113,848	\$ 48,730,942

# Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds Health Fund

For the Year Ended September 30, 2020

		Final		
	Original	Amended		Variance
	Budget	Budget		Favorable
	(Unaudited)	(Unaudited)	Actual	(Unfavorable)
Revenues				
Federal grants	\$ 12,289,416	\$ 14,300,530	\$ 9,521,013	\$ (4,779,517)
State grants and contracts	3,677,725	5,168,664	5,895,456	726,792
Local grants and contracts	5,000,000	6,000,000	6,899,396	899,396
Charges for services	11,204,922	11,303,244	2,570,998	(8,732,246)
Total revenues	32,172,063	36,772,438	24,886,863	(11,885,575)
Expenditures				
Current operations -				
Health and welfare	52,584,337	57,083,554	37,897,860	19,185,694
Revenues under expenditures	(20,412,274)	(20,311,116)	(13,010,997)	7,300,119
Other financing sources				
Transfers in	20,412,274	20,311,116	20,412,274	101,158
Net change in fund balance	-	-	7,401,277	7,401,277
Fund balance, beginning of year	3,364,278	3,364,278	3,364,278	
Fund balance, end of year	\$ 3,364,278	\$ 3,364,278	\$ 10,765,555	\$ 7,401,277

Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds Juvenile Justice and Abuse/Neglect Fund For the Year Ended September 30, 2020

		Final		
	Original	Amended		Variance
	Budget	Budget		Favorable
	(Unaudited)	(Unaudited)	Actual	(Unfavorable)
Revenue				
Property taxes	\$ 3,879,624	\$ 3,879,624	\$ 3,543,104	\$ (336,520)
Federal grants	500,000	500,000	1,225,708	725,708
State grants and contracts	76,345,380	76,795,397	62,224,141	(14,571,256)
Local grants and contracts	6,807,850	7,463,061	4,284,450	(3,178,611)
State sources	-	-	127,541	127,541
Charges for services	3,225,000	4,278,029	425,253	(3,852,776)
Interest revenue (loss) and rents	-	-	(47,008)	(47,008)
Total revenue	90,757,854	92,916,111	71,783,189	(21,132,922)
Expenditures				
Current operations -				
Health and welfare	145,516,091	147,751,892	114,183,024	33,568,868
Capital outlay	212,500	192,000	45,187	146,813
Total expenditures	145,728,591	147,943,892	114,228,211	33,715,681
Revenues under expenditures	(54,970,737)	(55,027,781)	(42,445,022)	12,582,759
Other financing sources (uses)				
Transfers in	58,609,005	58,666,049	55,027,781	(3,638,268)
Transfers out	(3,638,268)	(3,638,268)		3,638,268
Proceeds from sale of capital assets			720	720
Total other financing sources (uses)	54,970,737	55,027,781	55,028,501	720
Not shown 25 Conditions			42 502 470	42 502 470
Net change in fund balance	-	-	12,583,479	12,583,479
Fund balance (deficit), beginning of year	(2 617 462)	(2 617 462)	(2 617 462)	
i und batance (deficit), beginning of year	(2,617,462)	(2,617,462)	(2,617,462)	
Fund balance (deficit), end of year	\$ (2,617,462)	\$ (2,617,462)	\$ 9,966,017	\$ 12,583,479
i dila balance (denett), end or year	7 (2,017,702)	7 (2,017,702)	7,700,017	7 12,303,777

# Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds COVID-19 Fund

For the Year Ended September 30, 2020

	Origii	nal	Amended		Variance
	Budg	et	Budget		Favorable
	(Unaud	ited)	(Unaudited)	Actual	(Unfavorable)
Revenue					
Federal grants	\$	-	\$ 215,184,951	\$ 131,683,682	\$ (83,501,269)
State grants and contracts		-	7,694,998	460,909	(7,234,089)
Local grants and contracts		-	19,350	200,000	180,650
Interest revenue (loss) and rents		-	-	16,137	16,137
Other revenue				25,002	25,002
Total revenue			222,899,299	132,385,730	(90,513,569)
Expenditures					
Current operations -					
Legislative		_	641,200	639,453	1,747
Judicial		_	3,860,700	5,387,257	(1,526,557)
General government		_	133,526,256	57,964,756	75,561,500
Public safety		_	66,644,508	55,905,197	10,739,311
Highways, streets and bridges		-	6,801,500	6,799,366	2,134
Health and welfare:		_	6,711,285	4,503,313	2,207,972
Capital outlay		-	330,337	330,187	150
Total expenditures		_	218,515,786	131,529,529	86,986,257
Total experiences			210,313,700	131,327,327	00,700,237
Revenues under expenditures		-	4,383,513	856,201	(3,527,312)
Other financing sources (uses)					
Transfers in			48,616,487	50,553,835	1,937,348
Net change in fund balance		-	53,000,000	51,410,036	(1,589,964)
Fund balance, beginning of year					
Fund balance (deficit), end of year	\$		\$ 53,000,000	\$ 51,410,036	\$ (1,589,964)

# Required Supplementary Information

Wayne County Employees' Retirement System Defined Benefit Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Seven Fiscal Years (ultimately building to ten years)

	2014	2015	2016
Change in total pension liability			
Service cost	\$ 14,573,888	\$ 13,089,909	\$ 8,515,102
Interest	112,802,825	111,792,028	100,336,340
Changes of benefit terms	8,715,000	=	(141,296,225)
Differences between expected			
and actual experience	-	(23,625,138)	(532,795)
Changes of assumptions	-	-	-
Benefit payments, including refunds			
of member contributions	(125,773,631)	(127,219,157)	(129,942,540)
Other	-	-	-
Net change in total pension liability	10,318,082	(25,962,358)	(162,920,118)
Total pension liability, beginning	1,512,849,467	1,523,167,549	1,497,205,191
Total pension liability, ending (a)	1,523,167,549	1,497,205,191	1,334,285,073
Change in plan fiduciary net position			
Contributions - employer	71,704,902	98,612,944	87,916,274
Contributions - member	7,161,792	9,201,948	10,400,163
Net investment income	71,697,341	24,377,681	69,997,747
Benefit payments, including refunds	, ,	_ :,:::,:::	,,
of member contributions	(125,773,631)	(128,218,667)	(131,961,976)
Administrative expense	(2,692,067)	(2,424,524)	(2,286,728)
Other changes	-	-	-
Net change in plan fiduciary net position	22,098,337	1,549,382	34,065,480
Contribution for pre-2002 retirees	-	-	4,400,000
Transfer in from Bailiffs' pension plan	-	-	5,670,643
Plan fiduciary net position, beginning	702,977,143	725,075,480	726,624,862
Plan fiduciary net position, ending (b)	725,075,480	726,624,862	770,760,985
Collective net pension liability, ending (a)-(b)	\$ 798,092,069	\$ 770,580,329	\$ 563,524,088

# **Required Supplementary Information**

Wayne County Employees' Retirement System Defined Benefit Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Seven Fiscal Years (ultimately building to ten years)

		2017		2018		2019		2020
Change in total pension liability								
Service cost	\$	8,813,130	\$	8,544,315	\$	8,765,350	\$	8,734,057
Interest		98,707,718	1	00,681,960		99,216,080		97,443,895
Changes of benefit terms		-		-		1,805,747		(2,879,183)
Differences between expected								
and actual experience		47,631,366		(5,018,596)		(11,087,866)		(5,150,045)
Changes of assumptions		87,904,487		-		-		-
Benefit payments, including refunds								
of member contributions	(	131,528,522)	(1	27,750,254)	(	(126,148,183)		(125,507,882)
Other		1,441,225		2,130,386		2,693,563		2,707,309
Net change in total pension liability		112,969,404	(	21,412,189)		(24,755,309)		(24,651,849)
Total pension liability, beginning	1,	334,285,073	1,4	47,254,477	1,	425,842,288	1	,401,086,979
Total pension liability, ending (a)	1,	447,254,477	1,4	25,842,288	1,	401,086,979	1	,376,435,130
Change in plan fiduciary net position								
Contributions - employer		60,306,187	1	39,854,103		63,858,310		59,359,934
Contributions - member		8,831,917		9,940,990		10,721,262		10,444,165
Net investment income		88,907,246		54,237,444		29,948,496		23,610,241
Benefit payments, including refunds								
of member contributions	(	131,528,522)	(1	27,750,254)	(	(126,148,183)		(125,507,882)
Administrative expense		(2,332,368)		(2,187,451)		(2,190,843)		(2,312,889)
Other changes		-		227,054		177,136		
Net change in plan fiduciary net position		24,184,460		74,321,886		(23,633,822)		(34,406,431)
Contribution for pre-2002 retirees		4,400,000		6,600,000		6,600,000		-
Transfer in from Bailiffs' pension plan		-		-		-		-
Plan fiduciary net position, beginning		770,760,985	7	99,345,445		880,267,331		863,233,509
Plan fiduciary net position, ending (b)		799,345,445	8	80,267,331		863,233,509		828,827,078
Collective net pension liability, ending (a)-(b)	\$	647,909,032	\$ 5	45,574,957	\$	537,853,470	\$	547,608,052

#### **Required Supplementary Information**

Wayne County Employees' Retirement System Defined Benefit Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Seven Fiscal Years (ultimately building to ten years)

	 2014	 2015	 2016
Plan fiduciary net position as a percentage of the total pension liability	47.60%	48.53%	57.77%
Nonemployer contributing entities share of the collective net pension liability*	\$ -	\$ -	\$ -
County's net pension liability	\$ 798,092,069	\$ 770,580,329	\$ 563,524,088
Covered payroll	\$ 124,338,533	\$ 119,062,960	\$ 112,516,266
County's net pension liability as a percentage of covered payroll	641.87%	647.20%	500.84%

<sup>\*</sup> As discussed in Note 13, the Wayne County Airport Authority has assumed a portion of the collective net pension liability.

#### Benefit changes

Effective October 1, 2015, Wayne County changed its retirement benefits going forward for nearly all its defined benefit active members, except the Legislative plan members and WCAA employees, which continue to be covered under the prior benefit levels. The accrued benefits earned before that time were frozen using the prior benefit levels.

# Changes in Assumptions

During the fiscal year ended September 30, 2017, the discount rate used to calculate total pension liability was changed from 7.75 percent to 7.25 percent.

# **Required Supplementary Information**

Wayne County Employees' Retirement System Defined Benefit Plan Schedule of Changes in the County's Net Pension Liability and Related Ratios Last Seven Fiscal Years (ultimately building to ten years)

	 2017	2018	2019	2020
Plan fiduciary net position as a percentage of the total pension liability	55.23%	61.74%	61.61%	60.22%
Nonemployer contributing entities share of the collective net pension liability*	\$ 13,200,000	\$ 6,600,000	\$ -	\$ -
County's net pension liability	\$ 634,709,032	\$ 538,974,957	\$ 537,853,470	\$ 547,608,052
Covered payroll	\$ 97,972,865	\$ 102,579,319	\$ 103,397,388	\$ 106,529,163
County's net pension liability as a percentage of covered payroll	647.84%	525.42%	520.18%	514.05%

#### **Required Supplementary Information**

Wayne County Employees' Retirement System Defined Benefit Plan Schedule of County Contributions Last Ten Fiscal Years

Fiscal Year Ended	Actuarially Determined Contribution	Contributions in Relation to the Actuarially Determined Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
				<u> </u>	
9/30/2011	\$ 39,666,000	\$ 39,666,000	\$ -	\$ 277,100,000	14.3%
9/30/2012	51,662,000	51,662,000	-	269,000,000	19.2%
9/30/2013	66,195,000	77,604,000	(11,409,000)	269,900,000	28.8%
9/30/2014	62,989,902	71,704,903	(8,715,001)	124,338,533	57.7%
9/30/2015	58,294,923	98,612,944	(40,318,021)	119,062,960	82.8%
9/30/2016	63,686,412	87,916,274*	(24,229,862)	112,516,266	78.1%
9/30/2017	47,467,616	60,306,187*	(12,838,571)	97,972,865	61.6%
9/30/2018	55,082,405	139,854,103*	(84,771,698)	102,579,319	136.3%
9/30/2019	56,869,257	63,858,310 *	(6,989,053)	103,397,388	61.8%
9/30/2020	52,280,754	59,359,934	(7,079,180)	106,529,163	55.7%

#### Notes to Schedule of Contributions

Asset valuation method

Valuation date

Actuarially determined contribution rates are calculated as of September 30 that is 12 months prior to the beginning of the fiscal year for which the contributions are reported.

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

Actuarial cost method Entry age normal

Amortization method Level percentage of payroll, closed Remaining amortization period 16 years from 9/30/19 (decreasing two years each year thereafter)

4-year smoothed market; 20% corridor

Wage inflation 3.0%

Salary increases 3.0-12.15% including inflation

Investment rate of return 7.25%, net of pension plan investment expense, including

inflation

Mortality rates RP-2014 Healthy Annuitant, Disabled, and Employee Mortality

tables, adjusted for mortality improvement back to the base year of 2006. Mortality for a particular year is determined by applying the MP-2016 Mortality Improvement Scale to the aforementioned

tables.

<sup>\*</sup> Exclusive of \$4.4 million contributed by the Wayne County Airport Authority in 2016 and 2017 and \$6.6 million in 2018 and 2019

# **Required Supplementary Information**

Wayne County Other Postemployment Benefits
Schedule of Investment Returns
Last Four Fiscal Years (ultimately building to ten years)

	Money- Weighted
Fiscal	Rate of
Year	Return, Net
Ended	of
9/30/2017	13.10%
9/30/2018	6.96%
9/30/2019	2.79%
9/30/2020	5.90%

# **Required Supplementary Information**

Wayne County Other Postemployment Benefits
Schedule of Changes in the County's Net OPEB Liability and Related Ratios
Last Four Fiscal Years (ultimately building to ten years)

	2017	2018	2019	2020
Change in total OPEB liability				
Service cost	\$ 284,000	\$ 154,000	\$ 254,000	\$ 273,000
Interest	14,850,000	14,104,271	13,465,000	13,768,000
Changes of benefit terms	-	-	-	(75,044,000)
Differences between expected				
and actual experience	(11,764,000)	(13,744,000)	5,637,000	(799,000)
Changes of assumptions	702,000	4,864,000	-	(6,960,000)
Benefit payments	(15,313,000)	(15,254,000)	(14,625,000)	(15,153,000)
Net change in total pension liability	(11,241,000)	(9,875,729)	4,731,000	(83,915,000)
Total OPEB liability, beginning	227,537,000	216,296,000	206,420,271	211,151,271
Total OPEB liability, ending (a)	216,296,000	206,420,271	211,151,271	127,236,271
Change in plan fiduciary net position				
Contributions - employer	17,036,900	20,127,000	14,856,000	15,559,000
Net investment income	2,431,375	1,552,271	761,415	1,761,436
Benefit payments	(15,313,000)	(15,254,000)	(14,625,000)	(15,153,000)
Administrative expense	(84,571)	(106,000)	(69,000)	(63,000)
Net change in plan fiduciary net position	4,070,704	6,319,271	923,415	2,104,436
Plan fiduciary net position, beginning	17,881,445	21,952,149	28,271,420	29,194,835
Plan fiduciary net position, ending (b)	21,952,149	28,271,420	29,194,835	31,299,271
County's net OPEB liability, ending (a)-(b)	\$ 194,343,851	\$ 178,148,851	\$ 181,956,436	\$ 95,937,000
Plan fiduciary net position as a percentage of the total OPEB liability	10.15%	13.70%	13.83%	24.60%
Covered payroll	\$ 66,686,000	\$ 63,591,000	\$ 65,499,000	\$ 53,667,000
County's net OPEB liability as a percentage of covered payroll	291.43%	280.15%	277.80%	178.76%

#### Benefit changes

In 2020, the County renegotiated the medical coverage contract with the benefit provider, which resulted in significant reduction of the total OPEB liability.

## **Required Supplementary Information**

Wayne County Other Postemployment Benefits Schedule of County Contributions Last Ten Fiscal Years

		Contributions			
		in Relation			Contributions
		to the			as a
Fiscal	Actuarially	Actuarially	Contribution		Percentage of
Year	Determined	Determined	Deficiency	Covered	Covered
Ended	Contribution	Contribution	(Excess)	Payroll	Payroll
					-
9/30/2011	\$ 90,484,000	\$33,662,000	\$ 56,822,000	N/A	N/A
9/30/2012	86,676,000	45,220,000	41,456,000	\$ 182,192,000	24.8%
9/30/2013	89,439,000	53,908,000	35,531,000	182,908,000	29.5%
9/30/2014	77,623,000	35,901,000	41,722,000	181,566,000	19.8%
9/30/2015	20,602,000	16,386,000	4,216,000	76,105,000	21.5%
9/30/2016	16,496,000	18,629,000	(2,133,000)	71,649,000	26.0%
9/30/2017	18,472,000	17,037,000	1,435,000	66,686,000	25.5%
9/30/2018	21,286,000	20,127,000	1,159,000	63,591,000	31.7%
9/30/2019	18,851,000	14,856,000	3,995,000	65,499,000	22.7%
9/30/2020	20,509,000	15,559,000	4,950,000	53,667,000	29.0%

#### Notes to Schedule of Contributions

Valuation date Actuarially determined contribution rates are calculated as of September 30

that is 12 months prior to the beginning of the fiscal year for which the

contributions are reported.

Methods and assumptions used to determine contribution rates:

Actuarial cost method Projected Unit Credit

Amortization method County: Level % pay over a 15-year closed period (12 years

remaining as of September 30, 2020)

MHA: Level dollar based over a 15-year closed period (10

years remaining as of September 30, 2020)

Asset valuation method Market value of assets

Wage inflation 3.0%

Salary increases 3.00% in the long-term

Healthcare cost trend rates 8.5%/10.5% (pre/post-65), gradually decreasing by 0.5%

annually to an ultimate rate of 5.0%

Investment rate of return 6.75%, net of pension plan investment expense, including

inflation

Mortality rates Pub-2010 mortality tables with scale MP-2018 generational

mortality improvement

# Note to the Required Supplementary Information

#### 1. BUDGETS AND BUDGETARY ACCOUNTING

Annual budgets are adopted for the general and special revenue funds. The budgetary comparison schedules included as required supplementary information and as other supplementary information were prepared on the same modified accrual basis used to reflect actual results.

The County Executive prepares and submits a proposed operating budget during June of each year to the Wayne County Commission (the Commission) for the year beginning October 1. After public hearings to obtain taxpayers' comments, the budget is legally enacted through passage of an ordinance by the Commission (the Appropriations Ordinance). The appropriated budget for the General Fund (and the legal level of budgetary control) is adopted at the activity or department level (such as management and budget or prosecuting attorney under the general government function). The legal level of budgetary control for the special revenue funds is at the function level (such as general government or public safety). For the Roads Fund, the budget is prepared in accordance with the *State of Michigan Uniform Accounting Procedures Manual for County Road Commissions*, which requires that federal grant revenue be included in the accounts and budgets for the Roads Fund.

Amendments that change the County's annual appropriations ordinance require the approval of the Commission. Budget amendments were made during the year. Certain transfers within line items that do not affect aggregate departmental appropriations may be made without the Commission's approval. Expenditures are required to remain within appropriated amounts. All appropriations lapse at the end of the fiscal year.

For budgetary purposes at year end, encumbrances of the budgeted governmental funds, representing purchase orders, contracts and other commitments, lapse and must be reappropriated in the following year. All unencumbered appropriations lapse at the end of the year, except for capital projects fund appropriations, which are carried forward until such time as the project is completed or terminated.

FOR THE YEAR ENDED SEPTEMBER 30, 2020

# OTHER SUPPLEMENTARY INFORMATION COMBINING AND INDIVIDUAL FUND STATEMENTS/SCHEDULES

# Budgetary Comparison Schedules General Fund Combining Schedule For the Year Ended September 30, 2020

	General Operating					
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)		
Revenues						
Taxes:						
Property	\$ 304,563,540	\$ 305,171,540	\$ 303,132,499	\$ (2,039,041)		
State sales	57,226,312	44,628,406	44,081,860	(546,546)		
Licenses and permits	945,000	945,000	747,565	(197,435)		
Federal grants	5,599,389	8,085,812	3,564,684	(4,521,128)		
State grants and contracts	16,945,649	18,361,250	15,286,209	(3,075,041)		
Local grants and contracts	288,746	577,223	230,463	(346,760)		
State sources	7,750,000	7,750,000	8,061,267	311,267		
Charges for services	151,404,074	153,160,844	111,600,278	(41,560,566)		
Interest and rents	1,657,600	5,596,100	4,551,713	(1,044,387)		
Other	17,585,555	18,288,263	18,141,809	(146,454)		
Total revenues	563,965,865	562,564,438	509,398,347	(53,166,091)		
Expenditures						
Current operations:						
Legislative - County Commission	9,401,726	8,762,272	7,541,749	1,220,523		
Judicial:						
Circuit court	7,729,715	8,025,715	6,712,226	1,313,489		
Probate court	-	-	-	-		
Friend of the court						
Total judicial	7,729,715	8,025,715	6,712,226	1,313,489		
General government:						
Adult probation	1,844,273	1,844,273	1,784,867	59,406		
Corporation counsel	8,134,427	9,450,382	6,553,748	2,896,634		
County clerk	25,072,891	23,075,671	18,785,434	4,290,237		
County elections	2,739,135	2,857,564	1,817,414	1,040,150		
Economic and neighborhood development	1,442,234	1,170,456	932,433	238,023		
Management and budget	31,145,738	29,719,060	21,705,621	8,013,439		
County executive	6,226,720	5,948,337	4,684,619	1,263,718		
Personnel	4,972,921	4,350,983	3,041,434	1,309,549		
Prosecuting attorney	45,258,361	45,361,813	38,425,976	6,935,837		
Register of deeds	8,305,763	8,201,371	6,546,975	1,654,396		
Register of deeds remonumentation	678,761	678,761	718,406	(39,645)		
County treasurer	8,206,424	7,990,283	5,695,900	2,294,383		
Non-departmental:	42 022 224	42 022 224	42.252.244	(240,047)		
Mental health and substance abuse appropriation Other non-departmental	12,933,224 10,812,114	12,933,224 5,925,407	13,252,241 6,295,494	(319,017) (370,087)		
other non-departmental	10,012,111	3,723,107	0,273,171	(370,007)		
Total general government	167,772,986	159,507,585	130,240,562	29,267,023		
Public safety:						
County jail	107,973,473	69,051,715	62,363,115	6,688,600		
Sheriff	31,890,945	16,775,587	18,530,780	(1,755,193)		
Homeland security	3,121,331	2,828,091	856,646	1,971,445		
Total public safety	142,985,749	88,655,393	81,750,541	6,904,852		

Final Amended Budget (Unaudited)	Variance Favorable (Unfavorable						Final	
24,177,814 24,587,728 20,143,175 7,004,516 7,004,516 5,888,652 6,570,549 6,570,549 8,092,447 605,986 601,902 601,902 751,746 38,354,781 38,764,695 35,482,006 89,419,191 90,189,321 76,055,470 34,686,158 34,686,158 27,837,928	\$	Actual	Budget	Budget	Favorable	Actual	Budget	Budget
7,004,516 7,004,516 5,888,652 7,004,516 7,004,516 5,888,652 6,570,549 6,570,549 8,092,447 605,986 601,902 601,902 751,746  38,354,781 38,764,695 35,482,006  89,419,191 90,189,321 76,055,470 34,686,158 34,686,158 27,837,928		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	(4,444,55 (1,115,86				-	-	-	-
-     -     -     -     601,902     601,902     751,746       -     -     -     38,354,781     38,764,695     35,482,006       -     -     -     -     -     -       -     -     -     89,419,191     90,189,321     76,055,470       -     -     -     34,686,158     34,686,158     27,837,928	1,521,89 605,98		6,570,549	6,570,549	-	-	- - -	-
89,419,191 90,189,321 76,055,470 34,686,158 34,686,158 27,837,928	149,84		601,902			-	-	<u>-</u>
34,686,158 34,686,158 27,837,928	(3,282,68	35,482,006	38,764,695	38,354,781	-	-	-	-
34,686,158 34,686,158 27,837,928								
	14,133,85	76,055,470	90,189,321	89,419,191	-	-		-
124,105,349 124,875,479 103,893,398  124,105,349 124,875,479 103,893,398	6,848,23	27,837,928	34,686,158	34,686,158	<u> </u>			<u>-</u>
	20,982,08	103,893,398	124,875,479	124,105,349				
		-	-	-	-	-	-	
		-	- -	- -	-	-	- -	-
			-		-		-	-
		-	- -	- -	-	-	- -	-
			-	-	-	- -	-	-
		-					-	-
<u> </u>			-		-			-
<u> </u>				<u> </u>				
							-	-
				<del>-</del> _				<u>·</u>

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# Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2020

	Probate Court					
	Original Budget (Unaudited)	Final Amended Budget	Actual	Variance Favorable (Unfavorable)		
Revenues				· <del></del>		
Taxes:						
Property	\$	- \$ -	\$ -	\$ -		
State sales		-	-	-		
Licenses and permits		-	-	-		
Federal grants				-		
State grants and contracts	1,242,00	00 1,242,000	1,294,083	52,083		
Local grants and contracts		-	-	-		
State sources	4 052 00		- 020 402	(242 547)		
Charges for services	1,052,00	00 1,052,000	838,483	(213,517)		
Interest and rents	. 00		20.402	4.4.402		
Other	6,00	6,000	20,483	14,483		
Total revenues	2,300,00	2,300,000	2,153,049	(146,951)		
Expenditures						
Current operations:						
Legislative - County Commission		<u>-</u>	-	-		
Judicial:						
Circuit court		-	-	-		
Probate court	9,791,95	9,791,958	7,546,109	2,245,849		
Friend of the court		<u>-</u>		·		
Total judicial	9,791,95	9,791,958	7,546,109	2,245,849		
General government:						
Adult probation		-	-	-		
Corporation counsel		-	-	-		
County clerk		-	-	-		
County elections		-	-	-		
Economic and neighborhood development		-	-	-		
Management and budget		-	-	-		
County executive			-	-		
Personnel Processition attorney			-	-		
Prosecuting attorney Register of deeds		-	-	-		
Register of deeds Register of deeds remonumentation				_		
County treasurer			_	_		
Non-departmental:						
Mental health and substance abuse appropriation			-	_		
Other non-departmental		<u>-</u>				
Total general government		<u>-</u>				
Public safety:						
County jail			-	-		
Sheriff			-	-		
Homeland security		<u>-</u>	_ <del>_</del>			
Total public safety			-	-		
Lanca and A	-		-	· <del></del>		

	Elimir	nations			General Fund (c	ombined totals)	
Original Budget	Final Amended Budget		Variance Favorable	Original Budget	Final Amended Budget		Variance Favorable
(Unaudited	-	Actual	(Unfavorable)	(Unaudited)	(Unaudited)	Actual	(Unfavorable)
·	<del></del>		· · · · ·				· · · · · · · · · · · · · · · · · · ·
\$	- \$ -	\$ -	\$ -	\$ 304,563,540	\$ 305,171,540	\$ 303,132,499	\$ (2,039,041)
		-	-	57,226,312	44,628,406	44,081,860	(546,546)
		-	-	945,000	945,000	747,565	(197,435)
		-	-	29,777,203	32,673,540	23,707,859	(8,965,681)
		-	-	25,192,165	26,607,766	22,468,944	(4,138,822)
	-	-	-	288,746	577,223	230,463	(346,760)
		-	-	7,750,000	7,750,000	8,061,267	311,267
(37,838,01	6) (37,838,016)	(34,137,792)	3,700,224	121,188,607	122,945,377	86,393,416	(36,551,961)
		-	-	1,657,600	5,596,100	5,157,699	(438,401)
	<u> </u>			18,193,457	18,896,165	18,914,038	17,873
(37,838,01	(37,838,016)	(34,137,792)	3,700,224	566,782,630	565,791,117	512,895,610	(52,895,507)
	<u>-                                      </u>			9,401,726	8,762,272	7,541,749	1,220,523
(35,160,30	1) (35,160,301)	(31,114,523)	(4,045,778)	61,988,605	63,054,735	51,653,173	11,401,562
(300,23	0) (300,230)	(300,230)	-	9,491,728	9,491,728	7,245,879	2,245,849
(2,377,48	5) (2,377,485)	(2,723,040)	345,555	32,308,673	32,308,673	25,114,888	7,193,785
	() (27.020.044)	(2.4.427.700)	- (2.700.00.0)	403 700 004	104.055.434	04.042.044	-
(37,838,01	6) (37,838,016)	(34,137,792)	(3,700,224)	103,789,006	104,855,136	84,013,941	20,841,195
				1,844,273	1,844,273	1,784,867	59,406
		_	_	8,134,427	9,450,382	6,553,748	2,896,634
	_	_	_	25,072,891	23,075,671	18,785,434	4,290,237
		_	_	2,739,135	2,857,564	1,817,414	1,040,150
		-	_	1,442,234	1,170,456	932,433	238,023
		-	_	31,145,738	29,719,060	21,705,621	8,013,439
		-	_	6,226,720	5,948,337	4,684,619	1,263,718
		-	-	4,972,921	4,350,983	3,041,434	1,309,549
		-	-	45,258,361	45,361,813	38,425,976	6,935,837
		-	-	8,305,763	8,201,371	6,546,975	1,654,396
		-	-	678,761	678,761	718,406	(39,645)
	-	-	-	8,206,424	7,990,283	5,695,900	2,294,383
		-	-	12,933,224	12,933,224	13,252,241	(319,017)
	<u>-</u>	<u> </u>		10,812,114	5,925,407	6,295,494	(370,087)
		-	-	167,772,986	159,507,585	130,240,562	29,267,023
				. ,=,.30	,,	,,32	
		-	-	107,973,473	69,051,715	62,363,115	6,688,600
		-	-	31,890,945	16,775,587	18,530,780	(1,755,193)
	<u>-</u>			3,121,331	2,828,091	856,646	1,971,445
	<u>-</u>			142,985,749	88,655,393	81,750,541	6,904,852

continued...

Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2020

	General Operating					
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)		
Expenditures						
Public works	\$ 529,367	\$ 529,367	\$ 469,194	\$ 60,173		
Health and welfare:						
Health and human services	7,180,222	7,138,431	4,227,979	2,910,452		
Indigent health care	11,166,118	11,022,526	10,282,400	740,126		
Medical examiner	7,497,229	7,489,229	7,366,243	122,986		
Cooperative extension	405,414	371,787	338,622	33,165		
Senior citizens services	773,851	744,305	508,575	235,730		
Veterans affairs	324,386	827,952	207,611	620,341		
Health and welfare	27,347,220	27,594,230	22,931,430	4,662,800		
Capital outlay	286,399	721,121	663,025	58,096		
Debt service - interest		50,000		50,000		
Total expenditures	356,053,162	293,845,683	250,308,727	43,536,956		
Revenues over (under) expenditures	207,912,703	268,718,755	259,089,620	(9,629,135)		
Other financing sources (uses)						
Transfers in	22,162,323	22,162,323	19,069,301	(3,093,022)		
Transfers out	(224,008,517)	(293,171,847)	(277,558,000)	15,613,847		
Proceeds from sale of capital assets	-	4,650,810	7,116,351	2,465,541		
Total other financing sources (1999)	(201 946 104)	(266 259 714)	(254 272 240)	14.096.266		
Total other financing sources (uses)	(201,846,194)	(266,358,714)	(251,372,348)	14,986,366		
Net change in fund balance	6,066,509	2,360,041	7,717,272	5,357,231		
Fund balance, beginning of year	218,533,075	218,533,075	218,533,075			
Fund balance (deficit), end of year	\$ 224,599,584	\$ 220,893,116	\$ 226,250,347	\$ 5,357,231		

Budget Stabilization Reserve				Circuit Court				
Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
-	-	_	_	_	_	-	_	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	
	-	-	-	150,000	150,000	42,453	107,547	
				124,255,349	125,025,479	103,935,851	21,089,628	
				(85,900,568)	(86,260,784)	(68,453,845)	17,806,939	
				82,799,730 - -	82,799,730 (57,044)	69,559,730 (1,479,995)	(13,240,000) (1,422,951)	
	-	-		82,799,730	82,742,686	68,079,735	(14,662,951)	
-	-	-	-	(3,100,838)	(3,518,098)	(374,110)	3,143,988	
23,000,000	23,000,000	23,000,000		(52,004,028)	(52,004,028)	(52,004,028)		
\$ 23,000,000	\$ 23,000,000	\$ 23,000,000	\$ -	\$ (55,104,866)	\$ (55,522,126)	\$ (52,378,138)	\$ 3,143,988	

continued...

Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2020

	Probate Court					
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)		
Expenditures Public works	ċ	\$ -	\$ -	\$ -		
Public works	\$ -	<del>-</del>	<u> </u>	<del>-</del>		
Health and welfare:						
Health and human services	-	-	-	-		
Indigent health care	-	-	-	-		
Medical examiner	-	-	-	-		
Cooperative extension	-	-	-	-		
Senior citizens services	-	-	-	-		
Veterans affairs						
Health and welfare						
Capital outlay			69,518	(69,518)		
Interest						
Total expenditures	9,791,958	9,791,958	7,615,627	2,176,331		
Revenues over (under) expenditures	(7,491,958)	(7,491,958)	(5,462,578)	2,029,380		
Other financing sources (uses)						
Transfers in	7,491,958	7,491,958	7,491,958	-		
Transfers out	, , , , , , , , , , , , , , , , , , ,	-	-	-		
Proceeds from sale of capital assets						
Total other financing sources (uses)	7,491,958	7,491,958	7,491,958			
Net change in fund balance	-	-	2,029,380	2,029,380		
Fund balance, beginning of year	(6,924,040)	(6,924,040)	(6,924,040)			
Fund balance (deficit), end of year	\$ (6,924,040)	\$ (6,924,040)	\$ (4,894,660)	\$ 2,029,380		

Eliminations				General Fund (combined totals)				
Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)	
\$ -	\$ -	\$ -	\$ -	\$ 529,367	\$ 529,367	\$ 469,194	\$ 60,173	
	-	-	-	7,180,222	7,138,431	4,227,979	2,910,452	
-	-	-	-	11,166,118	11,022,526	10,282,400	740,126	
-	-	-	-	7,497,229 405,414	7,489,229 371,787	7,366,243 338,622	122,986 33,165	
	-	-	-	773,851	744,305	508,575	235,730	
-	_	_	_	324,386	827,952	207,611	620,341	
				27,347,220	27,594,230	22,931,430	4,662,800	
				436,399	871,121	774,996	96,125	
					50,000		50,000	
(37,838,016)	(37,838,016)	(34,137,792)	(3,700,224)	452,262,453	390,825,104	327,722,413	63,102,691	
				114,520,177	174,966,013	185,173,197	10,207,184	
(90,291,688) 90,291,688	(90,291,688) 90,291,688 -	(77,051,688) 77,051,688	13,240,000 (13,240,000)	22,162,323 (133,716,829)	22,162,323 (202,937,203) 4,650,810	19,069,301 (201,986,307) 7,116,351	(3,093,022) 950,896 2,465,541	
				(111,554,506)	(176,124,070)	(175,800,655)	323,415	
-	-	-	-	2,965,671	(1,158,057)	9,372,542	10,530,599	
				182,605,007	182,605,007	182,605,007		
\$ -	\$ -	\$ -	\$ -	\$ 185,570,678	\$ 181,446,950	\$ 191,977,549	\$ 10,530,599	

concluded.

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# MAJOR GOVERNMENTAL FUND

**CAPITAL PROJECT FUND** is used to account for the acquisition and construction of major capital facilities other than those financed by the Propriety funds and trust funds.

Criminal Justice Center (CJC) Fund - This fund is used to account for the costs associated with the construction of Criminal Justice Center in Detroit.

# Budgetary Comparison Schedule Other Supplementary Information - Major Capital Projects Fund Criminal Justice Center Capital Projects Fund For the Year Ended September 30, 2020

		Final		
	Original	Amended		Variance
	Budget	Budget		Over
	(unaudited)	(unaudited)	Actual	(Under)
Revenue				
Interest income (loss) and rents	\$ -	\$ -	\$ 2,741,530	\$ 2,741,530
Expenditures				
Current operations:				
General government	625,000	625,000	400	(624,600)
Capital outlay	138,640,200	102,361,800	138,154,008	35,792,208
Total expenditures	139,265,200	102,986,800	138,154,408	35,167,608
Revenues over (under) expenditures	(139,265,200)	(102,986,800)	(135,412,878)	(32,426,078)
Other financing sources				
Transfers in	3,286,500	9,036,500	9,036,438	(62)
Net change in fund balance	(135,978,700)	(93,950,300)	(126,376,440)	(32,426,140)
Fund balance, beginning of year	409,481,705	409,481,705	409,481,705	
Fund balance (deficit), end of year	\$ 273,503,005	\$ 315,531,405	\$ 283,105,265	\$ (32,426,140)

FOR THE YEAR ENDED SEPTEMBER 30, 2020

# NON-MAJOR GOVERNMENTAL FUNDS

**SPECIAL REVENUE FUNDS** are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects.

**Parks** - This fund is used to account for the operation and maintenance of the Warren Valley and Inkster Valley Golf Course and the preservation, protection, maintenance and management of Wayne County park grounds and facilities. The fund also includes all marina-related activities, including transient slip, launching, and fishing at Elizabeth Park.

**Rouge Demonstration Project** - This fund accounts for the activities of the Rouge River National Wet Weather Demonstration Project. This project is funded by federal grants and related local municipalities.

**Law Enforcement** - This fund accounts for several law enforcement grant activities, such as safety belt enforcement and criminal law review.

**Community Development Block Grants** - This fund is used to account for the County's community development activities with participating communities to create economic and community development projects. The projects are funded by federal block grant money.

**Drug Enforcement** - This fund is used to account for nutritional services provided to home bound senior citizens in western Wayne County and downriver areas.

**Nutrition** - This fund is used to account for nutritional services provided to home bound senior citizens in western Wayne County and downriver areas.

**Veteran's Trust** - This fund accounts for emergency funding for indigent veterans provided by the State of Michigan.

Community Corrections - This fund accounts for activities of grant funded alternative programs for offenders.

**Victim Wellness** - This fund accounts for counseling services, community referrals, public information and prevention, notification of court date, and court support offered to victims of crime.

**Soldiers' Relief** - This fund accounts for emergency funding for indigent veterans and their families, and for burial relief for eligible veterans.

FOR THE YEAR ENDED SEPTEMBER 30, 2020

# NON-MAJOR GOVERNMENTAL FUNDS

**SPECIAL REVENUE FUNDS (continued)** are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes othen than debt service or capital projects.

**Community and Economic Development** - These funds are used to account for the activities of the County's Economic Development Growth Engine.

Wayne County Building Authority - This fund accounts for the operation and maintenance activities of the Building Authority.

**Downriver Utility Wastewater Authority (DUWA) Collection Fund** - This fund is created to track pending collection of funds from the sale of Downriver Sewage System.

**Economic Development Corporation of Wayne County (EDC)** - This seperate legal entity was established pursuant to Michigan Public Act 338 of 1974. Its 11-member board is appointed by the Wayne County Executive. The EDC acts on behalf of and at the direction of Wayne County. Services include financial packaging, site location services, and low-cost financing to businesses locating or expanding in the County. The EDC's primary fiscal activity is to provide administration of federal grants on behalf and for the benefit of Wayne County.

**Stadium and Land Development** - This fund is used to account for the collection of excise taxes on hotel accomodations and care rentals used for stadium and land development.

**Environmental Programs** - This fund accounts for the activities of the air quality management and land resource management programs.

**Health and Family Services** - This fund accounts for Head Start program services.

Michigan Indigent Defense Commission (MIDC) - This fund is used to account for resources related to administration and compliance with State Executive Order 2011-12 which was created to improve legal representation for indigent criminal defendants.

FOR THE YEAR ENDED SEPTEMBER 30, 2020

# NON-MAJOR GOVERNMENTAL FUNDS

**DEBT SERVICE FUNDS** are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources and for special assessment bond principal and interest from special assessment levies when the country is obligated in some manner for the payment.

**General Debt Service** - This fund is used to account for the payment of interest and principal on the County's long-term debt other than that payable from special assessments and debt issued for and serviced primarily by an enterprise fund.

**Wayne County Building Authority Debt Services Funds** - This fund is used to account for the debt associated with the County's refunding Bonds for the jails and its capital improvement bonds for various County facilities.

**Detroit-Wayne County Stadium Authority (Stadium Authority) Debt Service Fund** - This fund is used to account for servicing of general long-term obligations associated with bonds issued for the purpose of acquiring, building, furnishing, equipping, owning, improving, enlarging, operating and/or maintaining one or more stadia.

**Criminal Justice Center (CJC) Debt Service Fund** - This fund is used to account for resources reserved for the debt service associated with the construction of the new criminal justice center.

**Downriver Communities Debt Service Fund** - This fund is used to account for resources reserved for the debt services associated with the judgment levy debt for the downriver communities.

**CAPITAL PROJECT FUNDS** are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Stadium Authority Construction** - This fund is used to account for resources used for construction associated with the professional football and baseball stadiums.

**Wayne County Construction** - This fund is used to account for costs associated with structural repairs of various Wayne County facilities and renovations to the Wayne County Prosecutor's Offices.

**Building Authority Construction** - This fund is used to account for costs associated with the construction of County facilities including the jail facility on Gratiot in Detroit.

**Other Capital Projects** - This fund is used to account for miscellaneous capital projects for which a seperate fund has not been specifically designated.

### Combining Balance Sheet Nonmajor Governmental Funds September 30, 2020

					Special Rev	/enu	e Funds				
	-		Rouge			С	ommunity				
		Den	nonstration		Law	De	evelopment		Drug		
	Parks		Project	Er	nforcement	ВІ	ock Grants	Er	forcement		Nutrition
Assets											
Equity in pooled cash and investments	\$ 17,086,383	\$	343,876	\$	5,087,527	\$	761,678	\$	1,246,189	\$	2,235,781
Other cash and investments	3,100		500		-		100		50,000		250
Due from other funds	-		-		-		-		-		-
Receivables:											
Accounts	47,014		473,221		184,223		179,549		-		8,112
Due from other governments	-		-		-		1,101,599		-		73,263
Prepayments and deposits	-		-		-		-		-		-
Long-term receivables	-		-		-		-		-		-
Less allowance for uncollectible accounts	-		-		-		-		-		-
Restricted assets -											
Due from other governments restricted	-		-		-		-		-		-
Equity in pooled cash and investments	-		-		-		-	-	-	_	
Total assets	\$ 17,136,497	\$	817,597	\$	5,271,750	\$	2,042,926	\$	1,296,189	\$	2,317,406
Liabilities											
Accounts and contracts payable	\$ 548,420	\$	116,992	\$	43,803	\$	405,519	\$	8,794	\$	27,309
Due to other funds	-		-		-		-		-		-
Interfund payable	-		-		-		-		-		-
Due to other governmental units	-		-		11,658		-		-		-
Accrued wages and benefits	95,476		6,535		44,851		14,338		90,686		22,726
Other liabilities	308,367		13,247		16,654		-		3,971		1,259,622
Unearned revenue			-		6,259		34,910		70,995		
Total liabilities	952,263		136,774		123,225		454,767		174,446		1,309,657
Deferred inflows of resources											
Unavailable receivable	-		-		-		-		-		-
Unavailable revenues - grants					-		280,992		-		-
Total deferred inflows					-		280,992		-		
Fund balances											
Nonspendable	-		-		-		-		-		-
Restricted for programs	4,984,000		680,823		5,148,525		1,307,167		1,121,743		-
Restricted for debt service	-		-		-		-		-		-
Restricted for capital projects	-		-		-		-		-		-
Assigned	11,200,234		-		-		-		-		1,007,749
Unassigned fund deficit					-		-		-		
Total fund balances (deficits)	16,184,234		680,823		5,148,525		1,307,167		1,121,743		1,007,749
Total liabilities, deferred inflows of	¢ 17 124 107	Ś	017 507	¢	E 274 7E∧	¢	2 042 027	¢	1 204 190	¢	2 247 404
resources and fund balances (deficits)	\$ 17,136,497	<u> </u>	817,597	\$	5,271,750	\$	2,042,926	\$	1,296,189	\$	2,317,406

Special Revenue Funds

							Special Rev								
V	eteran's	C	ommunity		Victim Soldiers'		Soldiers'	Community & Economic Building					DUWA		Economic velopment
V	Trust		orrections		Witness		Relief		/elopment		Authority	(	Collection		orporation
	Hust		or rections		Withess	_	Kellel		reiopinent		Additionity	`	Doncetion		прогастогт
\$	328,872	\$	_	\$	_	\$	2,027,646	\$	635,817	\$	82,019	\$	_	\$	_
7	-	7	100	7	_	7	-	7	-	7	-	7	-	Y	4,532,756
	-				-		-		-		-		-		-
	-		-		-		-		-		-		3,500,000		86,184
	-		167,338		697,092		-		57,535		-		-		-
	-				-		-		- 350,277				•		1,611,463
									(350,277)		-				
									(555,277)						
	-		-		-		-		-		-		-		-
			-		-		-		-		1,150,009		-		-
\$	328,872	\$	167,438	\$	697,092	\$	2,027,646	\$	693,352	\$	1,232,028	\$	3,500,000	\$	6,230,403
\$	-	\$	35,609	\$	3,519	\$	51,597	\$	15,262	\$	8,180	\$	-	\$	683,854
	-		334,620		- 583,827				-		-				3,479,739 424,099
	_		-		-				163,551		_		-		-12-1,077
	-		47,300		35,323		3,271				-		-		-
	-		4,581		-		33,211		-		-		3,500,000		671,058
							-		-		-		-		317,845
	-		422,110		622,669		88,079		178,813		8,180		3,500,000		5,576,595
	-		79,104		63,949		-		158,857		-		-		-
	-		79,104		63,949		-		158,857		<u> </u>		-		-
	-		-		-		_		-		_		-		1,611,463
	328,872		-		-		1,939,567		282,432		1,150,009		-		-
	-		-		-		-		-		-		-		-
	-		-		-		-		-		-		-		-
	-		(222 774)		10,474		-		73,250		73,839		-		(057 (55)
			(333,776)				-		<u>-</u>						(957,655)
	328,872		(333,776)		10,474		1,939,567		355,682		1,223,848	_			653,808
\$	328,872	\$	167,438	\$	697,092	\$	2,027,646	\$	693,352	\$	1,232,028	\$	3,500,000	\$	6,230,403
								_				_		_	

continued...

### Combining Balance Sheet Nonmajor Governmental Funds September 30, 2020

	Special Revenue Funds						Debt Service Funds			
	a	Stadium nd Land relopment	Er	nvironmental Programs		Health nd Family Services		MIDC	General Debt Services	Building Authority
Assets										
Equity in pooled cash and investments Other cash and investments	\$	252,064	\$	12,000,896 200	\$	376,113	\$ 1	3,692,760	\$ 2,622,192	\$ 5,676,387
Due from other funds Receivables:		-		-		-		-	-	-
Accounts		294,860		485,941		79,416		-	-	-
Due from other governments Prepayments and deposits		-		-		-		-	-	2,450,936
Long-term receivables		-				-		-	-	-
Less allowance for uncollectible accounts Restricted assets -		-		-		-		-	-	-
Due from other governments		-		-		-		-	-	-
Equity in pooled cash and investments										
Total assets	\$	546,924	\$	12,487,037	\$	455,529	\$ 1	3,692,760	\$ 2,622,192	\$ 8,127,323
Liabilities										
Accounts and contracts payable	\$	-	\$	8,113	\$	3,562	\$	728,714	\$ -	\$ 41,280
Due to other funds		350,813		-		-		-	-	-
Interfund payable  Due to other governmental units		-		•		-		-	-	-
Accrued wages and benefits				17,838		-			-	-
Other liabilities		-		1,227		-		-	-	-
Unearned revenue		-		-		-				
Total liabilities		350,813		27,178		3,562		728,714		41,280
Deferred inflows of resources										
Unavailable revenues		-		-		-		-	-	-
Unavailable revenues - grants		-		-	_	-				
Total deferred inflows		-	_	-	_	-				
Fund balances										
Nonspendable		-		-		-		-	-	-
Restricted for programs		196,111		12,459,859		451,967	1	2,964,046	-	-
Restricted for debt service		-		-		-		-	-	8,086,043
Restricted for capital projects Assigned		-				-		-	- 2,622,192	-
Unassigned fund deficit		-		-		<u> </u>		<u> </u>		
Total fund balances (deficits)		196,111	_	12,459,859		451,967	1	2,964,046	2,622,192	8,086,043
Total liabilities, deferred inflows of										
resources and fund balances (deficits)	\$	546,924	\$	12,487,037	\$	455,529	\$ 1	3,692,760	\$ 2,622,192	\$ 8,127,323

	D	ebt	Service Fund	ds	Capital Projects Funds								
	Stadium		Criminal Justice	Downriver		Stadium		yne County	Α	Building authority		Other Capital	Tatala
	Authority		Center	Communities		Authority		nstruction	Col	nstruction		Projects	Totals
\$	18,595,365	\$	-	\$ -	\$	-	\$	-	\$	-	\$	24,016,139	\$ 107,067,704
	-		-	-		-		-		332		-	4,587,338
	350,813		-	-		-		-		1,745,214		-	2,096,027
	-		-	_		-		-		-		-	5,338,520
	-		-	2,546,549		_		-		-		-	7,094,312
	-		-	-		-		-		-		-	1,611,463
	-		-	-		-		-		-		-	350,277
	-		-	-		-		-		-		-	(350,277)
	-		-	8,520,000		_		_		-		-	8,520,000
	-		6,794,950	8,965,636		594,955		412,111		-		2,904,337	20,821,998
\$	18,946,178	\$	6,794,950	\$ 20,032,185	\$	594,955	\$	412,111	\$	1,745,546	Ś	26,920,476	\$ 157,137,362
<u></u>	10,710,170	_	0,771,700	<del>+ 10,001,100</del>	<u> </u>	371,733		,		1,7 10,0 10	<u> </u>	20,720, .70	<del>- + + + + + + + + + + + + + + + + + + +</del>
\$		ċ		\$ -	\$		\$		\$		\$	279 020	\$ 3,008,547
Ş	- 4 E72 20E	\$	- 4 704 0E0	<b>.</b>	Ş	-	Ş	-	Ş	-	Ş	278,020	
	6,572,305		6,794,950	-		-		-		069.750		26,022	17,223,829
	-		-	2 940 940		-		-		968,759		-	2,311,305
	-		-	3,849,869		-		-		-		-	4,025,078
	-		-	7,662,316		-				166		1,245,110	378,344 14,719,530
	_			7,002,310		-		-		100		1,243,110	430,009
													130,007
_	6,572,305		6,794,950	11,512,185		<u> </u>		-		968,925	_	1,549,152	42,096,642
	-		-	8,520,000		-		-		-		-	8,520,000
	-		-			-		-		-		-	582,902
				8,520,000		-				-		-	9,102,902
	-		-	-		-		-		-		-	1,611,463
	-		-			-		-		-		-	43,015,121
	12,373,873		-	-		-		-		-		-	20,459,916
	-		-	-		594,955		412,111		776,621		2,904,336	4,688,023
	-		-	-		-		-		-		22,466,988	37,454,726
			-					-		-		-	(1,291,431)
	12,373,873		-			594,955		412,111		776,621		25,371,324	105,937,818
\$	18,946,178	\$	6,794,950	\$ 20,032,185	\$	594,955	\$	412,111	\$	1,745,546	\$	26,920,476	\$ 157,137,362

concluded.

# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2020

Special Revenue Funds Community Rouge Demonstration Development Drug Law Parks Project Enforcement **Block Grant** Enforcement Nutrition Revenue Taxes: \$ 9,371,033 \$ \$ \$ Property taxes Excise taxes 6,181 Licenses and permits 1,338,745 Federal grants 1,177,336 2,419,043 2,244,290 State grants and contracts 187,150 89,310 1,062,715 Local grants and contracts State sources 584,935 3,102,192 698,934 Charges for services 823,031 1,022,099 179,549 279,436 Interest income (loss) and rents 317,915 87,700 24,640 (1,458)Other 283,633 53,975 Total revenue 11,573,878 2,199,435 4,530,247 2,686,292 723,574 3,638,958 Expenditures Current operations: Judicial General government Public safety 2,726,767 1,062,657 Health and welfare 2,136,026 3,834,413 Recreational and cultural 9,865,369 Community and economic development 2,720,888 Capital outlay 1,355,203 48,207 Debt service Principal Interest Total expenditures 11,220,572 2,136,026 2,774,974 2,720,888 1,062,657 3,834,413 Revenues over (under) expenditures 353,306 63,409 1,755,273 (34,596)(339,083)(195, 455)Other financing sources (uses) Transfers in 2,100,000 890,000 Transfers out (44,954)Proceeds from sale of capital assets 1,820 2,101,820 Total other financing sources (uses) (44,954)890,000 Net change in fund balances 2,455,126 63,409 1,755,273 (79,550)(339,083)694,545 Fund balances (deficits), beginning of year 13,729,108 1,386,717 313,204 617,414 3,393,252 1,460,826 Fund balances (deficits), end of year \$ 16,184,234 680,823 5,148,525 1,307,167 1,121,743 \$ 1,007,749

Special Revenue Funds

				5	Special Rev							
							unity &					onomic
V	eteran's	Community	Victim		oldiers'		nomic		Building	DUWA		elopment
	Trust	Corrections	Witness		Relief	Devel	opment	A	uthority	Collection	Cor	poration
\$	-	\$ -	\$ -	\$	1,402,073	\$	-	\$	-	\$ -	\$	-
	-	-	-		-		-		-	-		-
		-	- 751,451				352,643		-	-		-
	7,500	1,469,194	1,023,749		-		-			-		_
	· -	-	-		-		-		-	-		97,443
	-	-	-		93,031		-		-	-		-
	-	-	-		-		50,988		-	-		7,497,960
	5,992	-	(3)		5,242		9,830		1,483,923	-		(3,534)
			-	-		-		-		-	-	
	13,492	1,469,194	1,775,197		1,500,346		413,461		1,483,923			7,591,869
	-	-	2,105,031		-		-		-	-		-
	12,930	-	-		1,377,511		-		-	-		-
	-	3,656,017	-		-		-		-	-		-
	-	-	-		-		-		-	-		-
	-	-	-		-		- 189,292		425,820	-		- 6,247,131
	_	-	-				-			-		1,108,743
												,, -
	-				-		<u> </u>					-
	12,930	3,656,017	2,105,031		1,377,511		189,292		425,820	-		7,355,874
	562	(2,186,823)	(329,834)		122,835		224,169		1,058,103	_		235,995
		(2):00)020)	(027)00 .)		,				.,000,.00		-	200,770
	_	1,953,529	329,832		_				_	_		500,000
	-	-	-		-		-		(994,776)	-		-
		675			-		-					-
	-	1,954,204	329,832		-				(994,776)			500,000
	562	(232,619)	(2)		122,835		224,169		63,327	-		735,995
	328,310	(101,157)	10,476		1,816,732		131,513		1,160,521			(82,187
\$	328,872	\$ (333,776)	\$ 10,474	\$	1,939,567	\$	355,682	\$	1,223,848	\$ -	\$	653,808
7	323,072	(333,770)	7 10,777		.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		333,302		.,223,0-10			333,00

continued...

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2020

		Special Reve		Debt Service Funds		
	Stadium and Land Development	Environmental Programs	Health and Family Services	MIDC	General Debt Services	Building Authority
Revenue						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Excise taxes	7,041,746	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Federal grants	-	-	6,672	-	-	-
State grants and contracts	-	-	-	12,119,642	-	-
Local grants and contracts	-	-	-	-	-	-
State sources	-	-	-	-	-	-
Charges for services	-	2,833,172	-	647,092	-	-
Interest income (loss) and rents	7,805	239,897	-	232,591	-	7,162,338
Other					510,472	
Total revenue	7,049,551	3,073,069	6,672	12,999,325	510,472	7,162,338
Expenditures						
Current operations:						
Judicial	-	-	-	15,389,226	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	1,324,370	-	-	-	-
Recreational and cultural	137,870	-	-	-	-	-
Community and economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Debt service						
Principal	-	-	-	-	5,020,000	4,825,000
Interest					4,042,951	18,226,800
Total expenditures	137,870	1,324,370		15,389,226	9,062,951	23,051,800
Revenues over (under) expenditures	6,911,681	1,748,699	6,672	(2,389,901)	(8,552,479)	(15,889,462)
Other financing sources (uses) Transfers in Transfers out Proceeds from sale of capital assets	- (6,846,123) -	- - -	- - -	7,906,613 - 	9,672,695 (500,000)	15,786,939 - 
Total other financing sources (uses)	(6,846,123)			7,906,613	9,172,695	15,786,939
Net change in fund balances	65,558	1,748,699	6,672	5,516,712	620,216	(102,523)
Fund balances (deficits), beginning of year	130,553	10,711,160	445,295	7,447,334	2,001,976	8,188,566
Fund balances (deficits), end of year	\$ 196,111	\$ 12,459,859	\$ 451,967	\$ 12,964,046	\$ 2,622,192	\$ 8,086,043

D	ebt Service Fund	ls							
Stadium Authority	Criminal Justice Center	Downriver Communities	Stadi Autho		Wayne County Construction	Buildi Author Constru	rity	Other Capital Projects	Totals
\$ -	\$ -	\$ -	\$	_	\$ -	\$	_	\$ -	\$ 10,773,106
-	-	-		-	-		-	-	7,041,746
-	-	-		-	-		-	-	6,181
-	-	-		-	-		-	-	8,290,180
-	-	-		-	-		-	-	15,959,260
-	-	5,160,249		-	-		-	-	5,257,692
-	-	-		-	-		-	-	677,966
-	-	-		-	7 244		-	-	17,134,453
104,331	34,357	63,088		-	7,311		1	232,278	10,014,244
 <u> </u>		671		<u> </u>	<u> </u>				848,751
 104,331	34,357	5,224,008		<u> </u>	7,311	_	1	232,278	76,003,579
-	-	-		-	-		-	-	17,494,257
-	-	-		-	-		-	-	1,390,441
-	-	-		-	-			-	7,445,441 7,294,809
_	_	_		_	_			_	10,003,239
_	_	_		_	_		1	176,003	9,759,135
-	-	-		-	-		-	1,201,427	3,713,580
4,400,000	_	6,481,237		_	_			_	20,726,237
 1,612,500	13,589,900	572,090			-		-		38,044,241
 6,012,500	13,589,900	7,053,327			-		1	1,377,430	115,871,380
 (5,908,169)	(13,555,543)	(1,829,319)			7,311		-	(1,145,152)	(39,867,801)
6,846,123	13,482,131	-		-	-		-	16,127,513	75,595,375
(642,126)	-	-		-	-		-	-	(9,027,979)
 -					-	<u> </u>	-	40,000	42,495
 6,203,997	13,482,131				-		-	16,167,513	66,609,891
295,828	(73,412)	(1,829,319)		-	7,311		-	15,022,361	26,742,090
 12,078,045	73,412	1,829,319	59	4,955	404,800	77	6,621	10,348,963	79,195,728
\$ 12,373,873	\$ -	\$ -	\$ 59	4,955	\$ 412,111	\$ 77	6,621	\$ 25,371,324	\$ 105,937,818

concluded.

### Budgetary Comparison Schedule Nonmajor Governmental Funds Parks Fund

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ 9,970,914	\$ 9,970,914	\$ 9,371,033	\$ (599,881)
Excise taxes	-	-	-	-
Licenses and permits	110,000	110,000	6,181	(103,819)
Federal grants	-	-	-	-
State grants and contracts	-	230,000	187,150	(42,850)
Local grants and contracts	-	72,742	-	(72,742)
State sources	-	-	584,935	584,935
Charges for services	1,523,000	1,523,000	823,031	(699,969)
Interest income and rents	199,000	199,000	317,915	118,915
Other	290,000	290,000	283,633	(6,367)
Total revenue	12,092,914	12,395,656	11,573,878	(821,778)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	13,342,914	16,726,545	9,865,369	(6,861,176)
Economic development	-	-	-	-
Capital outlay	850,000	3,719,742	1,355,203	(2,364,539)
Debt service				
Principal	-	-	-	-
Interest		<del>-</del> _		
Total expenditures	14,192,914	20,446,287	11,220,572	(9,225,715)
Revenues over (under) expenditures	(2,100,000)	(8,050,631)	353,306	8,403,937
Other financing sources				
Transfers in	2,100,000	2,100,000	2,100,000	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	1,820	1,820
Total other financing sources	2,100,000	2,100,000	2,101,820	1,820
Net change in fund balances	-	(5,950,631)	2,455,126	8,405,757
Fund balance, beginning of year	13,729,108	13,729,108	13,729,108	
Fund balance, end of year	\$ 13,729,108	\$ 7,778,477	\$ 16,184,234	\$ 8,405,757

### Budgetary Comparison Schedule Nonmajor Governmental Funds Rouge Demonstration Project Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	6,612,543	6,612,543	1,177,336	(5,435,207)
State grants and contracts	3,400	3,400	-	(3,400)
Local grants and contracts	25,000	25,000	-	(25,000)
State sources	-	-	-	-
Charges for services	1,631,480	1,631,480	1,022,099	(609,381)
Interest income (loss) and rents	-	-	-	-
Other		-	-	
Total revenue	8,272,423	8,272,423	2,199,435	(6,072,988)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	8,269,923	8,269,923	2,136,026	(6,133,897)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	2,500	2,500	-	(2,500)
Debt service				
Principal	-	-	-	-
Interest		-	-	
Total expenditures	8,272,423	8,272,423	2,136,026	(6,136,397)
Revenues over (under) expenditures			63,409	63,409
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets		-	-	
Total other financing sources (uses)				
Net change in fund balances	-	-	63,409	63,409
Fund balance, beginning of year	617,414	617,414	617,414	
Fund balance, end of year	\$ 617,414	\$ 617,414	\$ 680,823	\$ 63,409

### Budgetary Comparison Schedule Nonmajor Governmental Funds Law Enforcement Fund

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	1,297,731	2,579,943	1,338,745	(1,241,198)
State grants and contracts	120,000	120,000	89,310	(30,690)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	2,899,583	2,899,583	3,102,192	202,609
Interest income (loss) and rents	-	-	-	-
Other	-		-	-
Total revenue	4,317,314	5,599,526	4,530,247	(1,069,279)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	8,218,626	7,707,466	2,726,767	(4,980,699)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	49,000	49,000	48,207	(793)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	·
Total expenditures	8,267,626	7,756,466	2,774,974	(4,981,492)
Revenues over (under) expenditures	(3,950,312)	(2,156,940)	1,755,273	3,912,213
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-		-	-
Total other financing sources (uses)				
Net change in fund balances	(3,950,312)	(2,156,940)	1,755,273	3,912,213
Fund balance, beginning of year	3,393,252	3,393,252	3,393,252	
Fund balance (deficit), end of year	\$ (557,060)	\$ 1,236,312	\$ 5,148,525	\$ 3,912,213

Budgetary Comparison Schedule Nonmajor Governmental Funds Community Development Block Grant Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue	(			(3113131)
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	10,128,479	10,619,208	2,419,043	(8,200,165)
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	179,550	179,550	179,549	(1)
Interest income (loss) and rents	-	-	87,700	87,700
Other				
Total revenue	10,308,029	10,798,758	2,686,292	(8,112,466)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	10,263,075	10,753,804	2,720,888	(8,032,916)
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest				
Total expenditures	10,263,075	10,753,804	2,720,888	(8,032,916)
Revenues over (under) expenditures	44,954	44,954	(34,596)	(79,550)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(44,954)	(44,954)	(44,954)	-
Proceeds from sale of capital assets	<u> </u>			
Total other financing sources (uses)	(44,954)	(44,954)	(44,954)	<u>-</u>
Net change in fund balances	-	-	(79,550)	(79,550)
Fund balance, beginning of year	1,386,717	1,386,717	1,386,717	<u> </u>
Fund balance, end of year	\$ 1,386,717	\$ 1,386,717	\$ 1,307,167	\$ (79,550)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Drug Enforcement Fund

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	882,000	882,000	698,934	(183,066)
Interest income (loss) and rents	-	16	24,640	24,624
Other				
Total revenue	882,000	882,016	723,574	(158,442)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	1,188,144	1,188,160	1,062,657	(125,503)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	10,000	10,000	-	(10,000)
Debt service				
Principal	-	-	-	-
Interest				
Total expenditures	1,198,144	1,198,160	1,062,657	(135,503)
Revenues over (under) expenditures	(316,144)	(316,144)	(339,083)	(22,939)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	<u> </u>			
Net change in fund balances	(316,144)	(316,144)	(339,083)	(22,939)
Fund balance, beginning of year	1,460,826	1,460,826	1,460,826	
Fund balance, end of year	\$ 1,144,682	\$ 1,144,682	\$ 1,121,743	\$ (22,939)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Nutrition Fund

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	2,154,015	2,244,292	2,244,290	(2)
State grants and contracts	1,062,704	1,062,715	1,062,715	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	420,000	420,000	279,436	(140,564)
Interest income (loss) and rents	-	-	(1,458)	(1,458)
Other	45,600	45,600	53,975	8,375
Total revenue	3,682,319	3,772,607	3,638,958	(133,649)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	4,572,319	4,662,607	3,834,413	(828,194)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest				
Total expenditures	4,572,319	4,662,607	3,834,413	(828,194)
Revenues over (under) expenditures	(890,000)	(890,000)	(195,455)	694,545
Other financing sources (uses)				
Transfers in	890,000	890,000	890,000	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	890,000	890,000	890,000	
Net change in fund balances	-	-	694,545	694,545
Fund balance, beginning of year	313,204	313,204	313,204	
Fund balance, end of year	\$ 313,204	\$ 313,204	\$ 1,007,749	\$ 694,545

### Budgetary Comparison Schedule Nonmajor Governmental Funds Veteran's Trust Fund

	Final Original Amended Budget Budget (unaudited) (unaudited)		nended Judget	Actual		Variance Over (Under)	
Revenue							<u> </u>
Taxes							
Property taxes	\$	-	\$	-	\$ -	\$	-
Excise taxes		-		-	-		-
Licenses and permits		-		-	-		-
Federal grants		-		-	-		-
State grants and contracts		30,000		30,000	7,500		(22,500)
Local grants and contracts		-		-	-		-
State sources		-		-	-		-
Charges for services		-		-	-		-
Interest income (loss) and rents		-		-	5,992		5,992
Other		-		-	 -		-
Total revenue		30,000		30,000	 13,492		(16,508)
Expenditures							
Current operations:							
Judicial		-		-	-		-
General government		30,000		30,000	12,930		(17,070)
Public safety		-		-	-		-
Health and welfare		-		-	-		-
Recreational and cultural		-		-	-		-
Economic development		-		-	-		-
Capital outlay		-		-	-		-
Debt service							
Principal		-		-	-		-
Interest					-		-
Total expenditures		30,000		30,000	 12,930		(17,070)
Revenues over (under) expenditures					 562		562
Other financing sources (uses)							
Transfers in		-		-	-		-
Transfers out		-		-	-		-
Proceeds from sale of capital assets		-		-	 -		-
Total other financing sources (uses)					 		
Net change in fund balances		-		-	562		562
Fund balance, beginning of year		328,310		328,310	 328,310		-
Fund balance, end of year	\$	328,310	\$	328,310	\$ 328,872	\$	562

### Budgetary Comparison Schedule Nonmajor Governmental Funds Community Corrections Fund

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	2,757,706	2,557,884	1,469,194	(1,088,690)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	-	-
Other		·		
Total revenue	2,757,706	2,557,884	1,469,194	(1,088,690)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	4,885,762	4,511,414	3,656,017	(855,397)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-			
Total expenditures	4,885,762	4,511,414	3,656,017	(855,397)
Revenues over (under) expenditures	(2,128,056)	(1,953,530)	(2,186,823)	(233,293)
Other financing sources (uses)				
Transfers in	2,128,056	2,054,687	1,953,529	(101,158)
Transfers out	-	-	-	-
Proceeds from sale of capital assets			675	675
Total other financing sources (uses)	2,128,056	2,054,687	1,954,204	(100,483)
Net change in fund balances	-	101,157	(232,619)	(333,776)
Fund balance (deficit), beginning of year	(101,157)	(101,157)	(101,157)	
Fund balance (deficit), end of year	\$ (101,157)	\$ -	\$ (333,776)	\$ (333,776)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Victim Witness Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	1,054,821	1,054,821	751,451	(303,370)
State grants and contracts	1,264,070	1,264,070	1,023,751	(240,319)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	(5)	(5)
Other				
Total revenue	2,318,891	2,318,891	1,775,197	(543,694)
Expenditures				
Current operations:				
Judicial	3,336,910	3,336,910	2,105,031	(1,231,879)
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	_	_	_
Recreational and cultural	-	_	_	_
Economic development	-	_	_	_
Capital outlay	-	_	_	_
Debt service				
Principal	-	_	_	_
Interest				
Total expenditures	3,336,910	3,336,910	2,105,031	(1,231,879)
Revenues over (under) expenditures	(1,018,019)	(1,018,019)	(329,834)	688,185
Other financing sources (uses)				
Transfers in	361,193	361,193	329,832	(31,361)
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	361,193	361,193	329,832	(31,361)
Net change in fund balances	(656,826)	(656,826)	(2)	656,824
Fund balance, beginning of year	10,476	10,476	10,476	
Fund balance (deficit), end of year	\$ (646,350)	\$ (646,350)	\$ 10,474	\$ 656,824

Budgetary Comparison Schedule Nonmajor Governmental Funds Soldiers' Relief Fund For the Year Ended September 30, 2020

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual		/ariance Over (Under)	
Revenue						
Taxes						
Property taxes	\$	1,505,034	\$ 1,505,034	\$ 1,402,073	\$	(102,961)
Excise taxes		-	-	-		-
Licenses and permits		-	-	-		-
Federal grants		-	-	-		-
State grants and contracts		-	-	-		-
Local grants and contracts		-	-	-		-
State sources		-	-	93,031		93,031
Charges for services		-	-	-		-
Interest income (loss) and rents		-	-	5,242		5,242
Other			 -	 		-
Total revenue		1,505,034	 1,505,034	 1,500,346		(4,688)
Expenditures						
Current operations:						
Judicial		-	-	-		-
General government		2,001,034	2,001,034	1,377,511		(623,523)
Public safety		-	-	-		-
Health and welfare		-	-	-		-
Recreational and cultural		-	-	-		-
Economic development		-	-	-		-
Capital outlay		4,000	4,000	-		(4,000)
Debt service						
Principal		-	-	-		-
Interest	-	-	 -	 -		
Total expenditures		2,005,034	 2,005,034	 1,377,511		(627,523)
Revenues over (under) expenditures		(500,000)	 (500,000)	 122,835		622,835
Other financing sources (uses)						
Transfers in		-	-	-		_
Transfers out		-	-	-		_
Proceeds from sale of capital assets		-	 	 -		
Total other financing sources (uses)		<u>-</u>	 	 <u>-</u>		
Net change in fund balances		(500,000)	(500,000)	122,835		622,835
Fund balance, beginning of year		1,816,732	 1,816,732	 1,816,732		-
Fund balance, end of year	\$	1,316,732	\$ 1,316,732	\$ 1,939,567	\$	622,835

### Budgetary Comparison Schedule Nonmajor Governmental Funds Community and Economic Development

	Budg	Final Original Amended Budget Budget (unaudited) (unaudited)			Actual	/ariance Over (Under)
Revenue						 <u>( -                                   </u>
Taxes						
Property taxes	\$	-	\$ .	. \$	-	\$ -
Excise taxes		-		•	-	-
Licenses and permits		-		•	-	-
Federal grants	5,21	5,279	5,745,213	}	352,643	(5,392,570)
State grants and contracts		-		•	-	-
Local grants and contracts		-		•	-	-
State sources		-			-	-
Charges for services		-			50,988	50,988
Interest income (loss) and rents		-			9,830	9,830
Other				<u> </u>	-	 -
Total revenue	5,21	5,279	5,745,213	<u> </u>	413,461	 (5,331,752)
Expenditures						
Current operations:						
Judicial		-			-	-
General government		-		•	-	-
Public safety		-			-	-
Health and welfare		-		•	-	-
Recreational and cultural		-			-	-
Economic development	5,21	5,279	5,745,213	1	189,292	(5,555,921)
Capital outlay		-			-	-
Debt service						
Principal		-			-	-
Interest		-		<u> </u>	-	 -
Total expenditures	5,21	5,279	5,745,213	<u> </u>	189,292	 (5,555,921)
Revenues over (under) expenditures		-		·	224,169	 224,169
Other financing sources (uses)						
Transfers in		-			-	-
Transfers out		-			-	-
Proceeds from sale of capital assets					-	 <u>-</u>
Total other financing sources (uses)				·	-	 
Net change in fund balances		-		-	224,169	224,169
Fund balance, beginning of year	13	1,513	131,513	<u> </u>	131,513	 -
Fund balance, end of year	\$ 13	1,513	\$ 131,513	\$	355,682	\$ 224,169

### Budgetary Comparison Schedule Nonmajor Governmental Funds Economic Development Corporation Fund For the Year Ended September 30, 2020

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	25,000	25,000	97,443	72,443
State sources	-	-	-	-
Charges for services	7,666,956	7,666,956	7,497,960	(168,996)
Interest income (loss) and rents	-	-	(3,534)	(3,534)
Other		<u> </u>		
Total revenue	7,691,956	7,691,956	7,591,869	(100,087)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	6,303,867	6,303,867	6,247,131	(56,736)
Capital outlay	900,000	900,000	1,108,743	208,743
Debt service				
Principal	-	-	-	-
Interest		<u> </u>		
Total expenditures	7,203,867	7,203,867	7,355,874	152,007
Revenues over (under) expenditures	488,089	488,089	235,995	(252,094)
Other financing sources (uses)				
Transfers in	580,000	580,000	500,000	(80,000)
Transfers out	-	-	-	(00,000)
Proceeds from sale of capital assets				
Total other financing sources (uses)	580,000	580,000	500,000	(80,000)
Net change in fund balances	1,068,089	1,068,089	735,995	(332,094)
Fund balance (deficit), beginning of year	(82,187)	(82,187)	(82,187)	
Fund balance, end of year	\$ 985,902	\$ 985,902	\$ 653,808	\$ (332,094)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Stadium and Land Development Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	10,700,000	10,700,000	7,041,746	(3,658,254)
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	5,400	5,400	7,805	2,405
Other				
Total revenue	10,705,400	10,705,400	7,049,551	(3,655,849)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	172,365	172,365	137,870	(34,495)
Economic development	, <u>-</u>	, -	, -	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest				
Total expenditures	172,365	172,365	137,870	(34,495)
Revenues over (under) expenditures	10,533,035	10,533,035	6,911,681	(3,621,354)
Other financing sources (uses)				
Transfers in	_	_	_	_
Transfers out	(10,533,035)	(10,533,035)	(6,846,123)	(3,686,912)
Proceeds from sale of capital assets	-		-	-
Total other financing sources (uses)	(10,533,035)	(10,533,035)	(6,846,123)	3,686,912
Net change in fund balances	-	-	65,558	65,558
Fund balance, beginning of year	130,553	130,553	130,553	
Fund balance, end of year	\$ 130,553	\$ 130,553	\$ 196,111	\$ 65,558

Budgetary Comparison Schedule Nonmajor Governmental Funds Environmental Programs Fund For the Year Ended September 30, 2020

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	2,574,200	2,574,200	2,833,172	258,972
Interest income (loss) and rents	100,000	100,000	239,897	139,897
Other	-	-	-	-
Total revenue	2,674,200	2,674,200	3,073,069	398,869
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	2,673,200	2,673,200	1,324,370	(1,348,830)
Recreational and cultural	, , -	, , , <u>-</u>	-	-
Economic development	_	-	-	_
Capital outlay	1,000	1,000	-	(1,000)
Debt service	,	,		( ))
Principal	_	-	-	_
Interest	_	_	_	_
			-	
Total expenditures	2,674,200	2,674,200	1,324,370	(1,349,830)
Revenues over (under) expenditures			1,748,699	1,748,699
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	·		
Total other financing sources (uses)				
Net change in fund balances	-	-	1,748,699	1,748,699
Fund balance, beginning of year	10,711,160	10,711,160	10,711,160	
Fund balance, end of year	\$ 10,711,160	\$ 10,711,160	\$ 12,459,859	\$ 1,748,699

Budgetary Comparison Schedule Nonmajor Governmental Funds Health and Family Services Fund For the Year Ended September 30, 2020

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	ariance Over 'Under)	
Revenue			 		<u> </u>
Taxes					
Property taxes	\$	-	\$ -	\$ -	\$ -
Excise taxes		-	-	-	-
Licenses and permits		-	-	-	-
Federal grants		-	-	6,672	6,672
State grants and contracts		-	-	-	-
Local grants and contracts		-	-	-	-
State sources		-	-	-	-
Charges for services		-	-	-	_
Interest income (loss) and rents		-	_	-	-
Other		-	-	-	-
Total revenue		-	-	6,672	6,672
Evnandituras					
Expenditures  Current exerctions					
Current operations: Judicial					
		-	-	-	-
General government		-	-	-	-
Public safety		-	-	-	-
Health and welfare		-	-	-	-
Recreational and cultural		-	-	-	-
Economic development		-	-	-	-
Capital outlay		-	-	-	-
Debt service					
Principal		-	-	-	-
Interest		-	 	 -	 
Total expenditures		-			
Revenues over (under) expenditures		-	 -	 6,672	 6,672
Other financing sources (uses)					
Transfers in		-	-	-	-
Transfers out		-	-	-	-
Proceeds from sale of capital assets		-	 -	 -	 -
Total other financing sources (uses)		-	 	 	 
Net change in fund balances		-	-	6,672	6,672
Fund balance, beginning of year		445,295	 445,295	 445,295	 -
Fund balance, end of year	\$	445,295	\$ 445,295	\$ 451,967	\$ 6,672

### Budgetary Comparison Schedule Nonmajor Governmental Funds Michigan Indigent Defense Commission Fund

	Final Original Amended Budget Budget (unaudited) (unaudited)		Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	17,274,964	17,274,964	12,119,642	(5,155,322)
Local grants and contracts	-	-	-	-
Charges for services	25,000	25,000	647,092	622,092
Interest income (loss) and rents	-	-	232,591	232,591
Other				
Total revenue	17,299,964	17,299,964	12,999,325	(4,300,639)
Expenditures				
Current operations:				
Judicial	24,911,139	24,911,139	15,389,226	(9,521,913)
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-		
Total expenditures	24,911,139	24,911,139	15,389,226	(9,521,913)
Revenues over (under) expenditures	(7,611,175)	(7,611,175)	(2,389,901)	5,221,274
Other financing sources (uses)				
Transfers in	7,611,175	7,611,175	7,906,613	295,438
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	7,611,175	7,611,175	7,906,613	295,438
Net change in fund balances	-	-	5,516,712	5,516,712
Fund balance, beginning of year	7,447,334	7,447,334	7,447,334	
Fund balance, end of year	\$ 7,447,334	\$ 7,447,334	\$ 12,964,046	\$ 5,516,712

### Budgetary Comparison Schedule Nonmajor Governmental Funds General Debt Service Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	· -	· .	-	· -
Licenses and permits	_	-	-	-
Federal grants	_	-	-	-
State grants and contracts	_	-	-	-
Local grants and contracts	_	-	-	-
State sources	_	-	-	-
Charges for services	_	-	-	-
Interest income (loss) and rents	-	-	-	-
Other			510,472	510,472
Total revenue			510,472	510,472
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	2,675,000	5,020,000	5,020,000	-
Interest	4,104,837	4,152,694	4,042,951	(109,743)
Total expenditures	6,779,837	9,172,694	9,062,951	(109,743)
Revenues over (under) expenditures	(6,779,837)	(9,172,694)	(8,552,479)	620,215
Other financing sources (uses)				
Transfers in	7,279,837	9,672,694	9,672,695	1
Transfers out	(500,000)		(500,000)	-
Proceeds from sale of capital assets	-	-	-	
Total other financing sources (uses)	6,779,837	9,172,694	9,172,695	1
Net change in fund balances	-	-	620,216	620,216
Fund balance, beginning of year	2,001,976	2,001,976	2,001,976	
Fund balance, end of year	\$ 2,001,976	\$ 2,001,976	\$ 2,622,192	\$ 620,216

### Budgetary Comparison Schedule Nonmajor Governmental Funds Building Authority Debt Service Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	7,402,062	7,402,062	7,162,338	(239,724)
Other				
Total revenue	7,402,062	7,402,062	7,162,338	(239,724)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	4,825,000	4,825,000	4,825,000	-
Interest	18,232,152	18,232,152	18,226,800	(5,352)
Total expenditures	23,057,152	23,057,152	23,051,800	(5,352)
Revenues over (under) expenditures	(15,655,090)	(15,655,090)	(15,889,462)	(234,372)
Other financing sources (uses)				
Transfers in	15,655,090	15,655,090	15,786,939	131,849
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	15,655,090	15,655,090	15,786,939	131,849
Net change in fund balances	-	-	(102,523)	(102,523)
Fund balance, beginning of year	8,188,566	8,188,566	8,188,566	
Fund balance, end of year	\$ 8,188,566	\$ 8,188,566	\$ 8,086,043	\$ (102,523)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Stadium Authority Debt Service Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	104,331	104,331
Other				
Total revenue			104,331	104,331
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	4,400,000	4,400,000	4,400,000	-
Interest	1,614,350	1,614,350	1,612,500	(1,850)
Total expenditures	6,014,350	6,014,350	6,012,500	(1,850)
Revenues over (under) expenditures	(6,014,350)	(6,014,350)	(5,908,169)	106,181
Other financing sources (uses) Transfers in	10,533,035	10,533,035	6,846,123	(3,686,912)
Transfers out	10,333,033	10,555,055	(642,126)	642,126
Proceeds from sale of capital assets			(042,120)	-
Total other financing sources (uses)	10,533,035	10,533,035	6,203,997	(4,329,038)
Net change in fund balances	4,518,685	4,518,685	295,828	(4,222,857)
Fund balance, beginning of year	12,078,045	12,078,045	12,078,045	
Fund balance, end of year	\$ 16,596,730	\$ 16,596,730	\$ 12,373,873	\$ (4,222,857)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Criminal Justice Center Debt Service Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	34,357	34,357
Other				
Total revenue			34,357	34,357
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	14,500,000	13,500,000	13,589,900	89,900
Total expenditures	14,500,000	13,500,000	13,589,900	89,900
Revenues over (under) expenditures	(14,500,000)	(13,500,000)	(13,555,543)	(55,543)
Other financing sources (uses)				
Transfers in	14,500,000	13,500,000	13,482,131	(17,869)
Transfers out	-	-	-	-
Proceeds from sale of capital assets				
Total other financing sources (uses)	14,500,000	13,500,000	13,482,131	(17,869)
Net change in fund balances	-	-	(73,412)	(73,412)
Fund balance, beginning of year	73,412	73,412	73,412	
Fund balance, end of year	\$ 73,412	\$ 73,412	\$ -	\$ (73,412)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Downriver Communities Debt Service Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue		- <u>· · · · · · · · · · · · · · · · · · ·</u>	· <del></del>	
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	7,006,515	7,006,515	5,160,249	(1,846,266)
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	63,088	63,088
Other		-	671	671
Total revenue	7,006,515	7,006,515	5,224,008	(1,782,507)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	6,520,000	6,520,000	6,481,237	(38,763)
Interest	486,515	486,515	572,090	85,575
Total expenditures	7,006,515	7,006,515	7,053,327	46,812
Revenues over (under) expenditures			(1,829,319)	(1,829,319)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	· <del>-</del>	
Total other financing sources (uses)				
Net change in fund balances	-	-	(1,829,319)	(1,829,319)
Fund balance, beginning of year	1,829,319	1,829,319	1,829,319	
Fund balance, end of year	\$ 1,829,319	\$ 1,829,319	\$ -	\$ (1,829,319)

### Budgetary Comparison Schedule Nonmajor Governmental Funds Other Capital Projects Fund For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	300	300	232,278	231,978
Other	-			
Total revenue	300	300	232,278	231,978
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	224,242	540,242	176,003	(364,239)
Capital outlay	7,327,138	7,051,610	1,201,427	(5,850,183)
Debt service				
Principal	-	-	-	-
Interest	-			
Total expenditures	7,551,380	7,591,852	1,377,430	(6,214,422)
Revenues over (under) expenditures	(7,551,080)	(7,591,552)	(1,145,152)	6,446,400
Other financing sources (uses)				
Transfers in	5,000,000	15,079,000	16,127,513	1,048,513
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-		40,000	40,000
Total other financing sources (uses)	5,000,000	15,079,000	16,167,513	1,088,513
Net change in fund balances	(2,551,080)	7,487,448	15,022,361	7,534,913
Fund balance, beginning of year	10,348,963	10,348,963	10,348,963	
Fund balance, end of year	\$ 7,797,883	\$ 17,836,411	\$ 25,371,324	\$ 7,534,913

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# NON-MAJOR ENTERPRISE FUNDS

**ENTERPRISE FUNDS** are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the costs of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges or where periodic determination of net income is appropriate for accountability purposes.

**Downriver Sewage Disposal System (DSDS) -** This fund is used to record the pending fiscal activities with operation and maintenance of the DSDS treatment facilities after the sale of DSDS on September 27, 2018.

**CSO Basins** - This fund is used to account for activities related to the construction of combined sewer overflow (CSO) basins in the cities of River Rouge, Inkster, Redford, and Dearborn Heights to reduce wet weather overflow to the rivers and increase the flow to the sewage treatment plants.

**Jail Commissary** - This fund is used to account for the revenues and expenditures associated with the operation of the commissary at the County's jails.

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#### Combining Statement of Net Position Nonmajor Enterprise Funds September 30, 2020

	Downriver Sewage Disposal System	CSO Basins	Jail Commissary	Totals
Assets				
Current assets:				
Equity in pooled cash and investments	\$ -	\$ 2,797,629	\$ 4,334,684	\$ 7,132,313
Other cash and investments	-	-	42,367	42,367
Accounts receivable	-	4,716,507	-	4,716,507
Total current assets	-	7,514,136	4,377,051	11,891,187
Noncurrent assets:				
Restricted assets:				
Bond principal due from municipalities		2,208,364		2,208,364
Total assets		9,722,500	4,377,051	14,099,551
Liabilities Current liabilities:				
		266 146	4E 02E	422 074
Accounts and contracts payable	-	366,146	65,925	432,071
Accrued wages and benefits	-	4/0/45	16,467	16,467
Due to other governments	-	460,615	-	460,615
Interfund payable	-	4,100,073	-	4,100,073
Compensated absences, current	-	4.40.202	90,306	90,306
Other liabilities	-	140,392	42,410	182,802
Bonds payable due in less than one year		145,000	245 400	145,000
Total current liabilities	-	5,212,226	215,108	5,427,334
Noncurrent liabilities:				
Bonds and notes payable due in more				
than one year		2,063,364		2,063,364
Total liabilities		7,275,590	215,108	7,490,698
Net position				
Restricted for bond programs and repayment of interfund payable	-	2,797,629	-	2,797,629
Unrestricted (deficit)		(350,719)	4,161,943	3,811,224
Total net position	\$ -	\$ 2,446,910	\$ 4,161,943	\$ 6,608,853

# Combining Statement of Revenues, Expenses and Changes in Fund Net Position Nonmajor Enterprise Funds For the Year Ended September 30, 2020

	Downriver Sewage Disposal System	CSO Basins	Jail Commissary	Totals
Operating revenue				
Sewage disposal charges	\$ -	\$ 58,800	\$ -	\$ 58,800
Other charges for services		1,342,068	1,737,361	3,079,429
Total operating revenue		1,400,868	1,737,361	3,138,229
Operating expenses				
Personnel	-	-	269,867	269,867
Fringe benefits	-	-	168,102	168,102
Pension and retirement benefits	-	-	26,682	26,682
Materials and supplies	-	97,555	19,412	116,967
Contractual services	-	1,603,087	135,101	1,738,188
Miscellaneous operating	-	293,383	8,944	302,327
Other charges			38,529	38,529
Total operating expenses		1,994,025	666,637	2,660,662
Operating income (loss)		(593,157)	1,070,724	477,567
Nonoperating revenues (expenses) Investment earnings (loss) Collections from participating local units Interest (expense)		602 58,834 (58,834)	78,584 - 	79,186 58,834 (58,834)
Total nonoperating revenues (expenses)		602	78,584	79,186
Income (loss) before transfers	-	(592,555)	1,149,308	556,753
Transfers out			(792,715)	(792,715)
Change in net position	-	(592,555)	356,593	(235,962)
Net position, beginning of year		3,039,465	3,805,350	6,844,815
Net position, end of year	\$ -	\$ 2,446,910	\$ 4,161,943	\$ 6,608,853

#### Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Year Ended September 30, 2020

	Downriver Sewage Disposal System	C	SO Basins	Jail Commissary	Totals
Cash flows from operating activities	<u> </u>		30 Dasiris	Commissary	Totals
Receipts from customers	96,318	\$	15,076	\$ 1,974,794	\$ 2,086,188
Payments to employees	-	•	-	(441,331)	(441,331)
Payments to suppliers	(382,312)		(1,577,837)	(209,608)	(2,169,757)
Net cash provided by (used in) operating activities	(285,994)		(1,562,761)	1,323,855	(524,900)
Cash flows from non-capital financing activities					
Transfers out to other funds			_	(792,715)	(792,715)
Loans received from other funds			1,677,385	(/72,/13)	1,677,385
Net cash provided by (used in) non-capital and related			1,077,303		1,077,303
financing activities	_		1,677,385	(792,715)	884,670
Thinking detivities			1,077,303	(172,113)	001,070
Cash flows from capital and related financing activities					
Repayment of long-term debt			(145,000)	-	(145,000)
Bond principal received from municipalities			145,000	-	145,000
Interest received from participating local units			58,834	-	58,834
Interest paid			(58,834)		(58,834)
Net cash provided by (used in) capital and related financing activities					
Cash flows from investing activities:					
Investment earnings (loss)			602	78,584	79,186
Change in cash and cash equivalents	(285,994)		115,226	609,724	438,956
Cash and cash equivalents, beginning of year	285,994		2,682,403	3,767,327	6,735,724
Cash and cash equivalents, end of year	\$ -	\$	2,797,629	\$ 4,377,051	\$ 7,174,680
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities  Operating income (loss)  Adjustments to reconcile operating income (loss)  to net cash used by operating activities:  Changes in current assets, current  liabilities and deferrals:	\$ -	\$	(593,157)	\$ 1,070,724	\$ 477,567
Accounts receivable			_	237,433	237,433
Due from other governments	(382,312)		(1,385,792)	-	(1,768,104)
Accounts and contracts payable	96,318		416,188	(5,874)	506,632
Accrued wages	7.7,2.12		-	2,157	2,157
Compensated absences			-	21,163	21,163
Other liabilities			-	(1,748)	(1,748)
Net cash provided by (used in) operating activities	\$ (285,994)	\$	(1,562,761)	\$ 1,323,855	\$ (524,900)
Cash and cash equivalents at year end					
consist of:					
Equity in pooled cash and investments	\$ -	\$	2,797,629	\$ 4,334,684	\$ 7,132,313
Other cash and investments	÷ -	7	_,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	42,367	42,367
Total cash and investments	\$ -	\$	2,797,629	\$ 4,377,051	\$ 7,174,680
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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# INTERNAL SERVICE FUNDS

**INTERNAL SERVICE FUNDS** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the county and to other governmental units, on a cost-reimbursement bases.

**Central Services** -This fund is used to distribute the County's costs of internal services provided by the Department of Technology and the Building and Grounds Division of the Department of Public Services.

**Environment** - This fund is used to distribute costs to the various sewage districts, drains, and other Department of Public Services - Environment activities.

**Long-Term Diability** - This fund is used to accumulate and disburse monies related to long-term disability claims.

General Health - This fund is used to accumulate and disburse monies related to employee health benefits.

**Workers' Compensation Self Insurance** - This fund is used to accumulate and disburse monies related to workers' compensation claims.

General Liability - This fund is used to accumulate and disburse monies related to property insurance costs.

Building and Grounds Maintenance - This fund is used to account for the maintenance of all County General Fund buildings.

#### Combining Statement of Net Position (Deficit) Internal Service Funds September 30, 2020

	Central Services	Environment	Long-term Disability	General Health
Assets				
Current assets:				
Equity in pooled cash and investments	\$ 8,370,311	\$ 1,105,910	\$ 601,946	\$ 12,523,067
Other cash and investments	950	1,000	-	100
Receivables:				
Accounts	-	2,488	-	-
Due from other governments	95,455	-	-	-
Prepayments and deposits		<u>-</u>		255,481
Total current assets	8,466,716	1,109,398	601,946	12,778,648
Noncurrent assets:				
Capital assets not being depreciated	-	23,678	-	-
Capital assets being depreciated, net	887,809	56,509		
Total noncurrent assets	887,809	80,187		
Total assets	9,354,525	1,189,585	601,946	12,778,648
Deferred outflows of resources				
Deferred pension amounts	877,272	303,270	-	-
Deferred OPEB amounts	20,000	4,000		-
Total deferred outflows of resources	897,272	307,270		
Liabilities				
Current liabilities:				
Accounts and contracts payable	780,445	11,955	-	6,110,374
Accrued wages and benefits	133,031	47,534	51,545	4,414
Compensated absences	586,293	147,880	-	-
Claims payable, current	-	-	537,868	900,426
Other liabilities	1,157,595	2,461		1,144,310
Total current liabilities	2,657,364	209,830	589,413	8,159,524
Noncurrent liabilities:				
Net OPEB liability	1,923,547	480,583	-	-
Net pension liability	10,845,013	3,757,968		
Total noncurrent liabilities	12,768,560	4,238,551		-
Total liabilities	15,425,924	4,448,381	589,413	8,159,524
Deferred inflows of resources				
Deferred pension amounts	127,269	43,698		
Net position				
Net investment in capital assets	887,809	80,187	-	-
Unrestricted (deficit)	(6,189,205)	(3,075,411)	12,533	4,619,124
Total net position (Deficit)	\$ (5,301,396)	\$ (2,995,224)	\$ 12,533	\$ 4,619,124

continued...

#### Combining Statement of Net Position (Deficit) Internal Service Funds

Internal Service Funds September 30, 2020

Assets	Workers' Compensation Self Insurance	General Liability	Building and Grounds Maintenance	Totals
Current assets:				
Equity in pooled cash and investments	\$ 6,248,941	\$ 1,734,721	\$ 3,026,950	\$ 33,611,846
Other cash and investments	-	-	1,000	3,050
Receivables:			1,000	3,030
Accounts				2,488
	-	-	-	•
Due from other governments	-	-	-	95,455
Prepayments and deposits		2,678,954		2,934,435
Total current assets	6,248,941	4,413,675	3,027,950	36,647,274
Noncurrent assets:				
Capital assets not being depreciated	-	-	-	23,678
Capital assets being depreciated, net	-	_	742,730	1,687,048
Total noncurrent assets			742,730	1,710,726
Total assets	6,248,941	4,413,675	3,770,680	38,358,000
Deferred outflows of resources				
Deferred pension amounts	-	-	1,263,716	2,444,258
Deferred OPEB amounts			17,000	41,000
Total deferred outflows of resources			1,280,716	2,485,258
Liabilities				
Current liabilities:				
Accounts and contracts payable	207,407	21,975	266,884	7,399,040
Accrued wages and benefits			123,071	359,595
Compensated absences	_	_	621,493	1,355,666
Claims payable, current	5,335,126	_	021,175	6,773,420
Other liabilities	3,333,120	_	40 647	
	- F F 42 F22	24.075	40,647	2,345,013
Total current liabilities	5,542,533	21,975	1,052,095	18,232,734
Noncurrent liabilities:				
Net OPEB liability	=	-	1,745,805	4,149,935
Net pension liability	-	-	15,685,722	30,288,703
Total noncurrent liabilities	-		17,431,527	34,438,638
Total liabilities	5,542,533	21,975	18,483,622	52,671,372
Defermed before a forest				
Deferred inflows of resources  Deferred pension amounts	_	_	180,886	351,853
beterred pension amounts			100,000	331,033
Net position				
Net investment in capital assets	-	-	742,730	1,710,726
Unrestricted (deficit)	706,408	4,391,700	(14,355,842)	(13,890,693)
Total net position (Deficit)	\$ 706,408	\$ 4,391,700	\$ (13,613,112)	\$ (12,179,967)

concluded.

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

For the Year Ended September 30, 2020

	Central Services	Environment	Long-term Disability	General Health
Operating revenue Charges for services Rentals and expense recoveries	\$ 16,091,628	\$ 3,525,420 21,964	\$ 988,891	\$ 56,552,783
Other revenue		11,018		<u>-</u>
Total operating revenue	16,091,628	3,558,402	988,891	56,552,783
Operating expenses (recoveries)				
Personnel	3,118,409	1,139,832	-	-
Fringe benefits	1,317,755	387,051	-	-
Pension	(1,784,938)	590,421	-	-
Materials and supplies	2,216	17,791	-	-
Contractual services	5,788,813	933,481	22,179	421,721
Insurance benefits	-	, -	1,536,370	53,183,915
Travel	18,397	4,485	· · ·	-
Miscellaneous operating	138,701	46,519	-	-
Rentals	1,498,173	102,345	-	-
Other charges	-	-	-	165,158
Depreciation and amortization	66,699	5,946	-	
Total operating expenses	10,164,225	3,227,871	1,558,549	53,770,794
Operating income (loss)	5,927,403	330,531	(569,658)	2,781,989
Non-operating revenues (expenses)				
Gain (loss) on capital assets	-	54,909	-	-
Investment earnings (loss)	<u>-</u>	(19,485)	-	
Total non-operating revenues (expenses)		35,424		
Operating income (loss) before transfers	5,927,403	365,955	(569,658)	2,781,989
Transfers out	(224,850)			
Change in net position	5,702,553	365,955	(569,658)	2,781,989
Net position (deficit), beginning of year	(11,003,949)	(3,361,179)	582,191	1,837,135
Net position (deficit), end of year	\$ (5,301,396)	\$ (2,995,224)	\$ 12,533	\$ 4,619,124

continued...

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

For the Year Ended September 30, 2020

	Cor	Workers' mpensation f Insurance	 General Liability	Building and Grounds Maintenance		Totals	
Operating revenue							
Charges for services	\$	1,793,716	\$ 1,943,623	\$ 13,631,495	\$	94,527,556	
Rentals and expense recoveries		-	-	-		21,964	
Other revenue		<del></del>	 -	630		11,648	
Total operating revenue		1,793,716	 1,943,623	13,632,125		94,561,168	
Operating expenses							
Personnel		-	-	3,585,756		7,843,997	
Fringe benefits		-	-	1,382,147		3,086,953	
Pension		-	-	(1,284,299)		(2,478,816)	
Materials and supplies		-	-	303,760		323,767	
Contractual services		268,601	49,663	1,866,910		9,351,368	
Insurance benefits		2,264,734	2,413,428	-		59,398,447	
Travel		-	-	37,845		60,727	
Miscellaneous operating		-	-	3,244,436		3,429,656	
Rentals		-	-	347,748		1,948,266	
Other charges		-	-	-		165,158	
Depreciation and amortization		-	-	142,601		215,246	
Total operating expenses		2,533,335	2,463,091	9,626,904		83,344,769	
1 3 1			 				
Operating income (loss)		(739,619)	 (519,468)	4,005,221		11,216,399	
Non-operating revenues (expenses)							
Gain (loss) on capital assets		-	-	-		54,909	
Investment earnings (loss)			 -	(83,130)		(102,615)	
Total non-operating revenues (expenses)		-	 	(83,130)		(47,706)	
Operating income (loss) before transfers		(739,619)	(519,468)	3,922,091		11,168,693	
Transfers out			 <u>-</u>	(28,693)		(253,543)	
Change in net position		(739,619)	(519,468)	3,893,398		10,915,150	
Net position (deficit), beginning of year		1,446,027	 4,911,168	(17,506,510)		(23,095,117)	
Net position (deficit), end of year	\$	706,408	\$ 4,391,700	\$ (13,613,112)	\$	(12,179,967)	

concluded.

#### Combining Statement of Cash Flows Internal Service Funds For the Year Ended September 30, 2020

	Central Services	Environment	Long-term Disability	General Health
Cash flows from operating activities Receipts for interfund services provided Payments to employees Payments to suppliers	\$ 16,091,628 (5,263,132) (7,610,405)	\$ 3,576,728 (1,798,015) (1,106,523)	\$ 988,891 (1,242,146) (22,179)	\$ 56,552,784 (77,102,797) (586,880)
Net cash provided by (used in) operating activities	3,218,091	672,190	(275,434)	(21,136,893)
Cash flows from noncapital financing activities Transfers out	(224,850)			
Cash flows from capital and related financing activities Acquisition of capital assets	(911,463)			<u>-</u>
Cash flows from investing activities Investment earnings (loss)		(19,485)		<u> </u>
Change in cash and cash equivalents	2,081,778	652,705	(275,434)	(21,136,893)
Cash and cash equivalents, beginning of year	6,289,483	454,205	877,380	33,660,060
Cash and cash equivalents, end of year	\$ 8,371,261	\$ 1,106,910	\$ 601,946	\$ 12,523,167
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities  Operating income (loss)  Adjustments to reconcile operating income (loss)  to net cash provided by (used in) operating activities:  Depreciation and amortization  Changes in current assets, current	\$ 5,927,403	\$ 330,531 5,946	\$ (569,658)	\$ 2,781,989
liabilities and deferrals: Accounts receivable Prepayments and deposits	-	18,325	-	- 24,633
Deferred pension amounts (outflows) Accounts and contracts payable Accrued wages Compensated absences	(606,172) (516,500) (2,019) 181,933	(235,424) 4,339 2,076 66,657	- - 18,095 -	4,502,342 1,594
Other liabilities Net other postemployment benefits Net pension liability Deferred pension amounts (inflows)	352,395 (1,615,000) (520,207) (50,441)	(6,239) (357,000) 844,394 (1,415)	276,129 - - -	(28,447,451) - - - -
Net cash provided by (used in) operating activities	\$ 3,218,091	\$ 672,190	\$ (275,434)	\$ (21,136,893)
Cash and cash equivalents at year end consist of: Equity in pooled cash and investments Other cash and investments	\$ 8,370,311 950	\$ 1,105,910 1,000	\$ 601,946	\$ 12,523,067 100
Total cash and investments	\$ 8,371,261	\$ 1,106,910	\$ 601,946	\$ 12,523,167

continued...

#### Combining Statement of Cash Flows Internal Service Funds For the Year Ended September 30, 2020

	Coi	Workers' mpensation f Insurance	 General Liability		Building nd Grounds aintenance	Totals
Cash flows from operating activities Receipts for interfund services provided Payments to employees Payments to suppliers	\$	1,793,715 (2,264,734) (191,565)	\$ 1,943,624 (3,591,786) (49,312)	\$	13,632,126 (6,403,498) (6,087,122)	\$ 94,579,496 (97,666,108) (15,653,986)
Net cash provided by (used in) operating activities		(662,584)	 (1,697,474)		1,141,506	(18,740,598)
Cash flows from noncapital financing activities Transfers out			 		(28,693)	(253,543)
Cash flows from capital and related financing activities Acquisition of capital assets			 	_		(911,463)
Cash flows from investing activities Investment earnings (loss)		-	 <u>-</u>	_	(83,130)	(102,615)
Change in cash and cash equivalents		(662,584)	(1,697,474)		1,029,683	(20,008,219)
Cash and cash equivalents, beginning of year		6,911,525	3,432,195		1,998,267	53,623,115
Cash and cash equivalents, end of year	\$	6,248,941	\$ 1,734,721	\$	3,027,950	\$ 33,614,896
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities  Operating income (loss)  Adjustments to reconcile operating income (loss)  to net cash provided by (used in) operating activities:	\$	(739,619)	\$ (519,468)	\$	4,005,221	\$ 11,216,399
Depreciation and amortization Changes in current assets, current liabilities and deferrals:		-	-		142,601	215,246
Accounts receivable Prepayments and deposits Deferred pension amounts (outflows) Accounts and contracts payable Accrued wages Compensated absences Other liabilities Net other postemployment benefits Net pension liability Deferred pension amounts (inflows)		77,035 - - - - - -	- (1,178,358) - 352 - - - - -		(897,937) 182,406 (37,563) 133,810 (468,828) (1,836,000) (20,378) (61,826)	18,325 (1,153,725) (1,739,533) 4,249,974 (17,817) 382,400 (28,293,994) (3,808,000) 303,809 (113,682)
Net cash provided by (used in) operating activities	\$	(662,584)	\$ (1,697,474)	\$	1,141,506	\$ (18,740,598)
Cash and cash equivalents at year end consist of: Equity in pooled cash and investments Other cash and investments	\$	6,248,941	\$ 1,734,721	\$	3,026,950 1,000	\$ 33,611,846 3,050
Total cash and investments	\$	6,248,941	\$ 1,734,721	\$	3,027,950	\$ 33,614,896

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# FIDUCIARY FUNDS

**FIDUCIARY FUNDS** are compromised of pension (and other employee benefit) trust funds and agency funds. Pension (and other employee benefit) trsut funds are used to account for assets held by the county in a trustee capacity. Agency funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments and/or other funds.

#### PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS:

**Employees Retirement System** - This fund accounts for the monies accumulated under the employee defined benefit pension plan.

Defined Contribution Plan - This fund accounts for monies accumulated under the employee defined contribution retirement plan.

**Other Postemployment Benefits (OPEB)** - This fund accounts for the monies accumulated for postemployment benefits other than pensions.

**Qualified Excess Benefit Arrangement (QEBA)** - This fund accounts for benefits paid to retirees in accordance with Internal Revenue Code Section 415(b) limits.

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

## FIDUCIARY FUNDS

**FIDUCIARY FUNDS (continued)** are compromised of pension (and other employee benefit) trust funds and agency funds. Pension (and other employee benefit) trust funds are used to account for assets held by the county in a trustee capacity. Agency funds are used to account for assets held by the county as an agent for individuals, private organizations, other governments and/or other funds.

#### **AGENCY FUNDS:**

**Trust and Agency** - This fund is used to account for miscellaneous trust and agency fund activity not specifically earmarked for another fund.

**Undistributed Tax** - This fund is used to account for current tax collections and their subsequent disbursement to other governmental units.

**Library Penal Fines** - This fund is used to account for monies received by District Courts from court fines and disbursed to public libraries.

**Office of the County Clerk** - This fund is used to account for monies received by the County Clerk including bonds and various fees. Disbursements include attorney fees, restitution payments, garnishments, and jury fees.

**Retainages** - This fund is used to account for monies retained from contractors involved with County projects. Disbursements are made to the contractor upon successful completion of the project.

#### Combining Statement of Fiduciary Net Position Pension and Other Employee Benefits Trust Funds September 30, 2020

	Employees' Retirement System	Defined Contribution Plan	Other Post- employment Benefits	Qualified Excess Benefit Arrangement	Total
Assets					
Equity in pooled cash and					
investments	\$ 1,714,187	\$ -	\$ -	\$ 665	\$ 1,714,852
Receivables:					
Accounts	491,315	13,332	-	-	504,647
Accrued interest	338,626	-	-	-	338,626
Total receivables	829,941	13,332	-	-	843,273
Investments:					
Equity securities	567,035,028	277,744,908	-	-	844,779,936
Debt securities	127,883,484	145,226,775	-	-	273,110,259
Participant loans	-	14,618,903	-	-	14,618,903
Money market funds	31,406,822	-	-	-	31,406,822
Real estate investment trusts	155,229,091	-	-	-	155,229,091
Private equity investments	50,348,526	-	-	-	50,348,526
Hedge and structured debt funds	30,145,245	-	-	-	30,145,245
Interest in pooled investments	-	-	31,298,950	-	31,298,950
Total investments	962,048,196	437,590,586	31,298,950		1,430,937,732
Prepayments and deposits	18,955				18,955
Total assets	964,611,279	437,603,918	31,298,950	665	1,433,514,812
Liabilities					
Accounts and contracts payable	719,751	-	-	-	719,751
Accrued wages and benefits	199,567	-	-	-	199,567
Other liabilities	-	62,805	-	-	62,805
Due to other Wayne County		,			•
component units and funds	-	-	-	-	-
Due to broker for securities					
purchased	426,282	-			426,282
Total liabilities	1,345,600	62,805			1,408,405
Net position					
Restricted for pensions	963,265,679	437,541,113	-	665	1,400,807,457
Restricted for other postemployment benefits	-	-	31,298,950	-	31,298,950
	¢ 042 245 470	Ċ 427 E44 442		· //-	
Total net position	\$ 963,265,679	\$ 437,541,113	\$ 31,298,950	\$ 665	\$ 1,432,106,407

Combining Statement of Changes in Fiduciary Net Position Pension and Other Employee Benefits Trust Funds For the Year Ended September 30, 2020

	Employees' Retirement System	Defined Contribution Plan	Other Post- employment Benefits	Qualified Excess Benefit Arrangement	Total
Additions					
Investment income:					
Net appreciation in fair					
market value	\$ 5,676,478	\$ 29,345,193	\$ 1,760,665	\$ -	\$ 36,782,336
Interest and dividends	24,443,925	4,073,985	-	1	28,517,911
Other investment income	61,691	193,754	-	-	255,445
Investment expenses	(2,842,116)	(97,337)			(2,939,453)
Net investment income	27,339,978	33,515,595	1,760,665	1	62,616,239
Contributions:					
Employer	66,914,695	11,131,043	15,549,947	21,569	93,617,254
Employee	10,961,257	6,488,553	<u> </u>		17,449,810
Total contributions	77,875,952	17,619,596	15,549,947	21,569	111,067,064
Total additions	105,215,930	51,135,191	17,310,612	21,570	173,683,303
Deductions					
Participant benefits	135,363,556	60,888,644	15,153,000	21,570	211,426,770
Administrative expenses	2,678,259	697,364	53,867		3,429,490
Total deductions	138,041,815	61,586,008	15,206,867	21,570	214,856,260
Change in net position	(32,825,885)	(10,450,817)	2,103,745	-	(41,172,957)
Net position - beginning of year	996,091,564	447,991,930	29,195,205	665	1,473,279,364
Net position - end of year	\$ 963,265,679	\$ 437,541,113	\$ 31,298,950	\$ 665	\$ 1,432,106,407

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#### Combining Statement of Fiduciary Assets and Liabilities Agency Funds As of September 30, 2020

	Trust and Agency	Undistrib- uted Tax	Library Penal Fines	Office of the County Clerk	Retainages	Total Agency Funds
Assets Equity in pooled cash and						
investments	\$ 34,645,377	\$ 272,048,746	\$ 597,951	\$ 13,711,185	\$ 985,710	\$ 321,988,969
Other cash and investments					2,869,679	2,869,679
Total assets	\$ 34,645,377	\$ 272,048,746	\$ 597,951	\$ 13,711,185	\$ 3,855,389	\$ 324,858,648
Liabilities						
Undistributed receipts	\$ 17,735,199	\$ 39,007,760	\$ 12,448	\$ 56,408	\$ 3,855,389	\$ 60,667,204
Due to other governmental units	143,295	-	-	-	-	143,295
Undistributed taxes	100	233,040,986	-	-	-	233,041,086
Other liabilities	16,766,783		585,503	13,654,777		31,007,063
Total liabilities	\$ 34,645,377	\$ 272,048,746	\$ 597,951	\$ 13,711,185	\$ 3,855,389	\$ 324,858,648

# Combining Statement of Changes in Fiduciary Assets and Liabilities Agency Funds For the Year Ended September 30, 2020

	Balance October 1, 2019		Additions		Deductions	Se	Balance ptember 30, 2020
Trust and Agency Assets							
Equity in pooled cash and investments Other cash and investments	\$ 41,490,053 1,519,346	\$	33,038,515 1,375,565	\$	39,883,191 2,894,911	\$	34,645,377
Total assets	\$ 43,009,399	\$	34,414,080	\$	42,778,102	\$	34,645,377
Liabilities							
Undistributed receipts  Due to other governmental units  Undistributed taxes	\$ 23,825,838 170,493 100	\$	31,514,063 35,398,569	\$	37,604,702 35,425,767	\$	17,735,199 143,295 100
Other liabilities	 19,012,968		14,994,599		17,240,784		16,766,783
Total liabilities	\$ 43,009,399	\$	81,907,231	\$	90,271,253	\$	34,645,377
Undistributed Tax Assets Equity in pooled cash and investments	\$ 232,861,069	\$ 1	,161,729,804	\$ 1	,122,542,127	\$	272,048,746
Liabilities Undistributed receipts Undistributed taxes	\$ 48,092,823 184,768,246	\$ 1	,082,865,164 968,825,959	\$ 1	,091,950,227 920,553,219	\$	39,007,760 233,040,986
Total liabilities	\$ 232,861,069	\$ 2	2,051,691,123	\$ 2	,012,503,446	\$	272,048,746
Library Penal Fines Assets Equity in pooled cash and investments	\$ 871,450	\$	1,485,792	\$	1,759,291	\$	597,951
Liabilities Undistributed receipts Other liabilities	\$ 28,663 842,787	\$	1,742,904 1,485,620	\$	1,759,119 1,742,904	\$	12,448 585,503
Total liabilities	\$ 871,450	\$	3,228,524	\$	3,502,023	\$	597,951

continued...

# Combining Statement of Changes in Assets and Liabilities Agency Funds For the Year Ended September 30, 2020

Office of the County Clerk         Assets Equity in pooled cash and investments         \$ 14,679,575         \$ 43,736,238         \$ 44,704,628         \$ 13,711,185           Liabilities Undistributed receipts Due to other governmental units Other liabilities         \$ 764,308         \$ 29,504,720         \$ 30,212,620         \$ 56,408           Due to other governmental units         \$ 13,915,267         18,475,151         18,735,641         13,654,777           Total liabilities         \$ 14,679,575         \$ 58,935,641         \$ 59,904,031         \$ 13,711,185           Retainages Assets Equity in pooled cash and investments Other cash and investments Other cash and investments         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Other cash and investments Other governmental units         \$ 1,250,808         \$ 57,900         1,071,629         2,869,679           Due from other governmental units         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Total assets         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities Undistributed receipts         \$ 4,664,216         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total assets         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 321,988,969           Total assets		 Balance October 1, 2019		Additions		Deductions	Se	Balance ptember 30, 2020
Equity in pooled cash and investments	,							
Undistributed receipts         \$ 764,308         \$ 29,504,720         \$ 30,212,620         \$ 56,408           Due to other governmental units         10,955,770         \$ 10,955,770         \$ 10,955,770         \$ 13,654,777           Other liabilities         13,915,267         18,475,151         18,735,641         13,654,777           Total liabilities         \$ 14,679,575         \$ 58,935,641         \$ 59,904,031         \$ 13,711,185           Retainages         Assets         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Other cash and investments         3,413,408         527,900         1,071,629         2,869,679           Due from other governmental units         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities         Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Total assets         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total sasets         \$ 296,085,709         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total assets         \$ 296,085,709         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total assets		\$ 14,679,575	\$	43,736,238	\$	44,704,628	\$	13,711,185
Undistributed receipts         \$ 764,308         \$ 29,504,720         \$ 30,212,620         \$ 56,408           Due to other governmental units         10,955,770         \$ 10,955,770         \$ 10,955,770         \$ 13,654,777           Other liabilities         13,915,267         18,475,151         18,735,641         13,654,777           Total liabilities         \$ 14,679,575         \$ 58,935,641         \$ 59,904,031         \$ 13,711,185           Retainages         Assets         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Other cash and investments         3,413,408         527,900         1,071,629         2,869,679           Due from other governmental units         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities         Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Total assets         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total sasets         \$ 296,085,709         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total assets         \$ 296,085,709         \$ 1,240,543,079         \$ 1,209,707,065         \$ 3,855,389           Total assets	Liabilities							
Other liabilities         13,915,267         18,475,151         18,735,641         13,654,777           Total liabilities         \$ 14,679,575         \$ 58,935,641         \$ 59,904,031         \$ 13,711,185           Retainages         Assets         \$ 20,000         \$ 817,828         \$ 985,710           Other cash and investments         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Other cash and investments         \$ 3,413,408         \$ 527,900         \$ 1,071,629         2,869,679           Due from other governmental units         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities         Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Totals - all agency funds         Assets         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 321,988,969           Other cash and investments         \$ 296,085,709         \$ 1,242,446,544         \$ 1,213,673,605         \$ 324,888,648           Liabilities         \$ 296,085,709         \$ 1,242,446,544         \$ 1,121,673,605         \$ 324,888,648           Liabilities         \$ 10,000,465         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Liabilities         \$ 1,000,46		\$ 764,308	\$	29,504,720	\$	30,212,620	\$	56,408
Retainages	Due to other governmental units	-		10,955,770		10,955,770		-
Retainages           Assets         Equity in pooled cash and investments         \$ 1,250,808         \$ 552,730         \$ 817,828         \$ 985,710           Other cash and investments         3,413,408         527,900         1,071,629         2,869,679           Due from other governmental units         -         605,741         605,741         -           Total assets         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities         Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Totals - all agency funds           Assets         Equity in pooled cash and investments         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 321,988,969           Other cash and investments         4,932,754         1,903,465         3,966,540         2,869,679           Total assets         \$ 296,085,709         \$ 1,242,446,544         \$ 1,213,673,605         \$ 324,858,648           Liabilities         Undistributed receipts         \$ 77,375,848         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Due to other governmental units         170,493         35,398,569         35,425,767         143,295           Undistributed taxes	Other liabilities	 13,915,267	_	18,475,151		18,735,641		13,654,777
Assets  Equity in pooled cash and investments Other cash and investments Other governmental units  Total assets  Equity in pooled cash and investments S, 1,250,808 S, 552,730 S, 817,828 S, 985,710 Other cash and investments S, 4,13,408 S, 527,900 1,071,629 2,869,679 Due from other governmental units  - 605,741 605,741  Total assets  \$ 4,664,216 \$ 1,686,371 \$ 2,495,198 \$ 3,855,389  Liabilities Undistributed receipts  \$ 4,664,216 \$ 2,245,620 \$ 3,054,447 \$ 3,855,389  Totals - all agency funds Assets Equity in pooled cash and investments Other cash and investments A,932,754 1,903,465 3,966,540 2,869,679  Total assets  \$ 296,085,709 \$ 1,242,446,544 \$ 1,213,673,605 \$ 324,858,648  Liabilities Undistributed receipts Undistributed receipts Undistributed receipts Undistributed receipts S, 77,375,848 \$ 1,147,872,471 \$ 1,164,581,115 \$ 60,667,204 Due to other governmental units 170,493 35,385,69 35,425,767 143,295 Undistributed taxes Other liabilities Other liabilities Other liabilities	Total liabilities	\$ 14,679,575	\$	58,935,641	\$	59,904,031	\$	13,711,185
Other cash and investments         3,413,408         527,900         1,071,629         2,869,679           Due from other governmental units         -         605,741         605,741         -           Total assets         \$ 4,664,216         \$ 1,686,371         \$ 2,495,198         \$ 3,855,389           Liabilities         Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Totals - all agency funds           Assets         Equity in pooled cash and investments         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 321,988,969           Other cash and investments         4,932,754         1,903,465         3,966,540         2,869,679           Total assets         \$ 296,085,709         \$ 1,242,446,544         \$ 1,213,673,605         \$ 324,858,648           Liabilities         Undistributed receipts         \$ 77,375,848         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Due to other governmental units         170,493         35,398,569         35,425,767         143,295           Undistributed taxes         184,768,346         968,825,959         920,553,219         233,041,086           Other liabilities         33,771,022         34,955,370         37,719,329	3							
Total assets \$ 4,664,216 \$ 1,686,371 \$ 2,495,198 \$ 3,855,389  Liabilities Undistributed receipts \$ 4,664,216 \$ 2,245,620 \$ 3,054,447 \$ 3,855,389  Totals - all agency funds Assets Equity in pooled cash and investments \$ 291,152,955 \$ 1,240,543,079 \$ 1,209,707,065 \$ 321,988,969 Other cash and investments 4,932,754 1,903,465 3,966,540 2,869,679  Total assets \$ 296,085,709 \$ 1,242,446,544 \$ 1,213,673,605 \$ 324,858,648  Liabilities Undistributed receipts \$ 77,375,848 \$ 1,147,872,471 \$ 1,164,581,115 \$ 60,667,204 Due to other governmental units 170,493 35,398,569 35,425,767 143,295 Undistributed taxes 184,768,346 968,825,959 920,553,219 233,041,086 Other liabilities 33,771,022 34,955,370 37,719,329 31,007,063	Equity in pooled cash and investments Other cash and investments	\$	\$	527,900	\$	1,071,629	\$	
Undistributed receipts         \$ 4,664,216         \$ 2,245,620         \$ 3,054,447         \$ 3,855,389           Totals - all agency funds         Assets         Equity in pooled cash and investments         \$ 291,152,955         \$ 1,240,543,079         \$ 1,209,707,065         \$ 321,988,969           Other cash and investments         4,932,754         1,903,465         3,966,540         2,869,679           Total assets         \$ 296,085,709         \$ 1,242,446,544         \$ 1,213,673,605         \$ 324,858,648           Liabilities         Undistributed receipts         \$ 77,375,848         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Due to other governmental units         170,493         35,398,569         35,425,767         143,295           Undistributed taxes         184,768,346         968,825,959         920,553,219         233,041,086           Other liabilities         33,771,022         34,955,370         37,719,329         31,007,063		\$ 4,664,216	\$		\$		\$	3,855,389
Totals - all agency funds Assets  Equity in pooled cash and investments Other cash and investments  1,903,465  Equity in pooled cash and investments  2,91,152,955  1,240,543,079  1,903,465  3,966,540  2,869,679  Total assets  2,96,085,709  1,242,446,544  1,903,465  3,966,540  2,869,679  Equity in pooled cash and investments  4,932,754  1,903,465  3,966,540  2,869,679  1,242,446,544  1,213,673,605  3,24,858,648  Equity in pooled cash and investments  4,932,754  1,903,465  3,966,540  2,869,679  1,242,446,544  1,147,872,471  1,164,581,115  1,1	Liabilities							
Assets Equity in pooled cash and investments Other cash and investments Other cash and investments  \$ 291,152,955  \$ 1,240,543,079  \$ 1,209,707,065  \$ 321,988,969	Undistributed receipts	\$ 4,664,216	\$	2,245,620	\$	3,054,447	\$	3,855,389
Other cash and investments         4,932,754         1,903,465         3,966,540         2,869,679           Total assets         \$ 296,085,709         \$ 1,242,446,544         \$ 1,213,673,605         \$ 324,858,648           Liabilities           Undistributed receipts         \$ 77,375,848         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Due to other governmental units         170,493         35,398,569         35,425,767         143,295           Undistributed taxes         184,768,346         968,825,959         920,553,219         233,041,086           Other liabilities         33,771,022         34,955,370         37,719,329         31,007,063								
Liabilities Undistributed receipts \$ 77,375,848 \$ 1,147,872,471 \$ 1,164,581,115 \$ 60,667,204 Due to other governmental units 170,493 35,398,569 35,425,767 143,295 Undistributed taxes 184,768,346 968,825,959 920,553,219 233,041,086 Other liabilities 33,771,022 34,955,370 37,719,329 31,007,063		\$ , ,	\$		\$1		\$	
Undistributed receipts         \$ 77,375,848         \$ 1,147,872,471         \$ 1,164,581,115         \$ 60,667,204           Due to other governmental units         170,493         35,398,569         35,425,767         143,295           Undistributed taxes         184,768,346         968,825,959         920,553,219         233,041,086           Other liabilities         33,771,022         34,955,370         37,719,329         31,007,063	Total assets	\$ 296,085,709	\$	1,242,446,544	\$ 1	,213,673,605	\$	324,858,648
Total liabilities \$ 296,085,709 \$ 2,187,052,369 \$ 2,158,279,430 \$ 324,858,648	Undistributed receipts Due to other governmental units Undistributed taxes	\$ 170,493 184,768,346	\$	35,398,569 968,825,959	\$ 1	35,425,767 920,553,219	\$	143,295 233,041,086
	Total liabilities	\$ 296,085,709	\$ 2	2,187,052,369	\$ 2	,158,279,430	\$	324,858,648

concluded.

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

**DISCRETELY PRESENTED COMPONENT UNITS** are entities that are legally separate from the county but for which the county is financially accountable, or their relationships with the county are such that exclusion would cause the county's financial statements to be misleading or incomplete. Discretely presented component units are reported in a separate column to emphasize that they are legally separate from the county.

Wayne County-Detroit CDE, Inc. (CDE) - This CDE is an IRS Section 501(c)(3) Michigan corporation and a qualified community development entity that was granted new market tax credits (NMTC) allocation authority from the U.S. Treasury's Community Development Financial Institutions Fund (CDFI Fund). CDE Inc must comply with various rules and regulations of the CDFI Fund and Section 45D of the IRS code, and must ensure that the NMTC's are used for investment in low-income communities in Wayne County. The County Executive has appointed six of the eleven board members.

Greater Wayne County Economic Development Corporation (GWEDC) - This GWEDC was created as a separate legal entity in November 2004 through an inter-local agreement between the EDC of Wayne County, the EDC of the City of Taylor and the EDC of the City of Detroit. The purpose of the GWEDC is to administer economic development programs and functions in Michigan such as the One-Stop Center. The GWEDC is governed by an Exectuive Committee and six of the ten board members. The entity is primarily funded by contributions from the County.

#### Combining Statement of Net Position Nonmajor Discretely Presented Component Units September 30, 2020

	CDE	G	WCEDC	Total
Assets				
Equity in pooled cash and investments	\$ -	\$	-	\$ -
Other cash and investments	1,946,755		34,112	1,980,867
Receivables -				
Due in one year	2,664,878		-	2,664,878
Due from other governments	-		-	-
Other assets	1,025			 1,025
Total assets	4,612,658		24 112	4 646 770
Total assets	 4,012,036		34,112	 4,646,770
Liabilities				
Accounts payable and accrued expenses	92,513		29,544	122,057
Due to other governments	2,011,300		-	2,011,300
Unearned revenue	 -		-	 
Total liabilities	 2,103,813		29,544	 2,133,357
Net position				
Restricted for economic development	-		4,568	4,568
Unrestricted	2,508,845		-	2,508,845
	<u> </u>			<u> </u>
Total net position	\$ 2,508,845	\$	4,568	\$ 2,513,413

#### Combining Statement of Activities Nonmajor Discretely Presented Component Units For the Year Ended September 30, 2020

	 CDE	G	WCEDC	Total		
Expenses	\$ 970,144	\$	35,801	\$	1,005,945	
General revenues Investment earnings Other revenue	- 670,809		619 -		619 670,809	
Total general revenues	 670,809		619		671,428	
Change in net position	(299,335)		(35,182)		(334,517)	
Net position, beginning of year	 2,808,180		39,750		2,847,930	
Net position, end of year	\$ 2,508,845	\$	4,568	\$	2,513,413	

Drains Component Unit Governmental Funds Balance Sheet and Statement of Net Position September 30, 2020

	Go	vernmental Fur	nds			Statement of
	Chapter 8	Chapter 20	Chapter 21	Total	Adjustments	Net Position
Assets						
Equity in pooled cash and investments	\$ 68,325	\$ 13,219,855	\$ (523,221)	\$ 12,764,959	\$ -	\$ 12,764,959
Other cash and investments	-	100	-	100	-	100
Receivables - due in one year	28,922	728,601	-	757,523	-	757,523
Due from other governments	269,513	261,510	100,248	631,271	-	631,271
Restricted asset - bond principal	2 705 200	4 400 050	24 520 007	20 252 444		20 252 4//
due from municipalities  Capital assets not being depreciated	2,705,200	4,109,959	31,538,007	38,353,166	- 41,146,911	38,353,166 41,146,911
Capital assets hot being depreciated,	-	-	-	-	41,140,911	41,140,711
net	-	_	-	<u>-</u>	20,038,011	20,038,011
net .				<u> </u>	20,030,011	20,030,011
Total assets	\$ 3,071,960	\$ 18,320,025	\$ 31,115,034	\$ 52,507,019	61,184,922	113,691,941
Deferred outflow of resources related to pension					22,636	22,636
·						· · · · · · · · · · · · · · · · · · ·
Liabilities						
Accounts payable and accrued						
expenses	\$ 563,525	\$ 223,131	\$ 1,769,432	\$ 2,556,088	-	2,556,088
Long-term liabilities:						
Due in one year	-	-	-	-	2,523,182	2,523,182
Due in more than year	-	-	-	-	35,853,966	35,853,966
Net other postemployment					42.770	42.770
benefit liability	-	-	-	-	42,660	42,660
Net pension liability					284,576	284,576
Total liabilities	563,525	223,131	1,769,432	2,556,088	38,704,384	41,260,472
Deferred inflow of resources						
Deferred pension amounts	_	_	_	_	6,965	6,965
Unavailable - property taxes and					0,703	0,703
special assessments	2,705,200	4,738,390	31,538,007	38,981,597	(38,981,597)	<u>-</u>
Special assessments		.,,,,,,,,,,		30,701,077	(55)751,577	
Total deferred inflow of resources	2,705,200	4,738,390	31,538,007	38,981,597	(38,974,632)	6,965
Fund balances						
Unassigned (deficit)	(196,765)	13,358,504	(2,192,405)	10,969,334		
onassigned (deficie)	(170,703)	13,330,301	(2,172,103)	10,707,331		
Total liabilities, deferred inflow of resources and fund balances	\$ 3,071,960	\$ 18,320,025	\$ 31,115,034	\$ 52,507,019		
Net position					(4.404.000	(4.404.000
Net investment in capital assets					61,184,922	61,184,922
Unrestricted					11,262,218	11,262,218
Total net position					\$ 72,447,140	\$ 72,447,140

#### **Drains Component Unit**

Statement of Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities For the Year Ended September 30, 2020

	Go	overnmental Fun	ds			Statement of
	Chapter 8	Chapter 20	Chapter 21	Total	Adjustments	Activities
Revenues						
Property taxes	\$ 1,524,734	\$ 1,935,554	\$ 3,221,886	\$ 6,682,174	\$ 6,051,373	\$ 12,733,547
State grants and contracts	312,856	-	=	312,856	-	312,856
Local grants and contracts	39,162	139,413	1,534,782	1,713,357	-	1,713,357
Charges for services	500,065	227,904	27,904	755,873	-	755,873
Operating grants and contributions	125,667	-	-	125,667	-	125,667
Investment earnings	16,157	242,093	33,573	291,823	-	291,823
Other revenue		285,903		285,903	628,431	914,334
Total revenues	2,518,641	2,830,867	4,818,145	10,167,653	6,679,804	16,847,457
Expenditures / expenses						
Public works	2,215,661	2,201,838	2,741,532	7,159,031	1,868,158	9,027,189
Capital outlay	-	-	8,451,212	8,451,212	(8,451,212)	-
Debt service:	FF7.0F0	FOF 047	4 440 000	2 472 0/7	(2, 472, 077)	
Principal	557,050	505,017	1,410,000	2,472,067	(2,472,067)	1 002 400
Interest and fiscal charges	155,401	110,688	736,401	1,002,490		1,002,490
Total expenditures / expenses	2,928,112	2,817,543	13,339,145	19,084,800	(9,055,121)	10,029,679
Revenues over (under)						
expenditures / expenses	(409,471)	13,324	(8,521,000)	(8,917,147)	15,734,925	6,817,778
Other financing sources			=	=	40 470 400	
Debt issuance			8,470,488	8,470,488	(8,470,488)	
Change in fund balance/net position	(409,471)	13,324	(50,512)	(446,659)	7,264,437	6,817,778
Fund balance/Net position:						
Beginning of year (as restated)	212,706	13,345,180	(2,141,893)	11,415,993	54,213,369	65,629,362
End of year	\$ (196,765)	\$ 13,358,504	\$ (2,192,405)	\$ 10,969,334	\$ 61,477,806	\$ 72,447,140

#### Brownfield Redevelopment Authority Governmental Fund Balance Sheet and Statement of Net Position September 30, 2020

	BRA		
	(modified accrual)	Adjustments	Statement of Net Position
Assets			
Equity in pooled cash and investments	\$ 1,071,141	\$ -	\$ 1,071,141
Accounts receivable	-	-	-
Due from other governments	93,326	·	93,326
Total assets	\$ 1,164,467		1,164,467
Liabilities			
Accounts payable and accrued expenses	\$ 102,246	-	102,246
Due to other governments	87,412		87,412
Unearned revenue	768,119	<u>-</u>	768,119
Total liabilities	957,777	<del>-</del> _	957,777
Fund balance			
Unassigned	206,690	(206,690)	
Total liabilities and fund balance	\$ 1,164,467		
Net position			
Unrestricted		\$ 206,690	\$ 206,690

#### **Brownfield Redevelopment Authority**

#### Governmental Fund Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities For the Year Ended September 30, 2020

	(n	BRA nodified			Sta	tement of
	•	iccrual)	Adjust	ments		ctivities
Revenues						
Federal grants	\$	72,208	\$	-	\$	72,208
Investment earnings		20,315		_		20,315
Total revenues		92,523		-		92,523
Expenditures / expenses						
Community development		123,627		-		123,627
Change in fund balance/net position		(31,104)		-		(31,104)
Fund balance/net position, beginning of year		237,794		-		237,794
Fund balance/net position, end of year	\$	206,690	\$	-	\$	206,690

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# ANNUAL COMPREHENSIVE FINANCIAL REPORT STATISTICAL

FOR THE YEAR ENDED SEPTEMBER 30, 2020

This part of the annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the county's overall financial health.

#### **CONTENTS**

#### **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.

#### **Revenue Capacity**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

#### **Debt Capacity**

These schedules contain information to help the reader assess the affordability of the County's current level of outstanding debt, and the County's ability to issue additional debt in the future.

#### **Demographic and Economic Information**

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

#### **Operating Information**

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

**Continuing Disclosure Updating** - Certain county debt obligations have required continuing disclosures not otherwise provided within the county's schedules or published documents.

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

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# **FINANCIAL TRENDS**

Net Position by Component Last Ten Fiscal Years (accrual basis of accounting) (Unaudited) (in thousands)

	 2020	2019	 2018 [3]	2017	2016
Governmental activities Net investment in capital assets Restricted Unrestricted (deficit)	\$ 787,701 425,799 (219,413)	\$ 705,198 411,447 (428,688)	\$ 669,286 315,711 (444,055)	\$ 709,205 271,942 (640,787)	\$ 708,607 180,428 (622,820)
Total	\$ 994,087	\$ 687,957	\$ 540,942	\$ 340,360	\$ 266,215
Business-type activities Net investment in capital assets Restricted Unrestricted	\$ 70,665 2,798 11,542	\$ 72,914 5,036 4,529	\$ 74,243 4,768 9,674	\$ 172,024 58,063 40,209	\$ 171,751 70,482 38,629
Total	\$ 85,005	\$ 82,479	\$ 88,685	\$ 270,296	\$ 280,862
Primary government Net investment in capital assets Restricted Unrestricted (deficit)	\$ 858,366 428,597 (207,871)	\$ 778,112 416,483 (424,159)	\$ 743,529 320,479 (434,381)	\$ 881,229 330,005 (600,578)	\$ 880,358 250,910 (584,191)
Total	\$ 1,079,092	\$ 770,436	\$ 629,627	\$ 610,656	\$ 547,077

Source: Statement of Net Position

<sup>[1]</sup> In 2014 the County implemented GASB 65; prior year balances have not been restated.

<sup>[2]</sup> In 2015 the County implemented GASB 68; prior year balances have not been restated.

<sup>[3]</sup> In 2018 the County implemented GASB 75; prior year balances have not been restated.

Net Position by Component Last Ten Fiscal Years (accrual basis of accounting) (Unaudited) (in thousands)

	 2015 [2]	 2014 [1]	2013			2012	2011	
Governmental activities  Net investment in capital assets  Restricted  Unrestricted (deficit)	\$ 690,899 108,583 (733,082)	\$ 921,798 154,895 (373,082)	\$	926,220 255,153 (380,524)	\$	908,967 243,298 (223,423)	\$	929,079 331,022 (278,629)
Total	\$ 66,400	\$ 703,611	\$	800,849	\$	928,842	\$	981,472
Business-type activities Net investment in capital assets Restricted Unrestricted	\$ 170,342 103,318 9,080	\$ 173,826 - 127,099	\$	171,861 119,229 25,355	\$	172,080 137,351 14,956	\$	168,370 152,559 11,036
Total	\$ 282,740	\$ 300,925	\$	316,445	\$	324,387	\$	331,965
Primary government Net investment in capital assets Restricted Unrestricted (deficit)	\$ 861,241 211,901 (724,002)	\$ 1,095,624 154,895 (245,983)	\$	1,098,081 374,382 (355,169)	\$	1,081,047 380,649 (208,467)	\$	1,097,449 483,581 (267,593)
Total	\$ 349,140	\$ 1,004,536	\$	1,117,294	\$	1,253,229	\$	1,313,437

Changes in Net Position
Last ten Fiscal Years
(accrual basis of accounting)
(Unaudited)
(in thousands)

	2020		2019		2018		2017		2016
Primary government expenses									
Governmental activities:									
Legislative	\$	5,266	\$ 6,798	\$	5,890	\$	6,284	\$	5,089
Judicial		117,390	135,971		132,301		132,397		130,288
General government		180,802	161,656		178,675		150,960		137,638
Public safety		97,056	129,867		110,732		127,819		70,331
Public works		436	310		356		977		379
Highways, streets and bridges		97,498	126,300		112,796		126,827		108,750
Health and welfare		163,621	193,668		182,795		192,176		205,290
Recreation and cultural		6,894	12,580		11,727		10,329		25,172
Community and economic development		5,984	10,106		17,888		14,776		7,795
Interest on long-term debt		39,525	 42,053		36,013		35,710		39,350
Total governmental activities, net expenses		714,472	 819,309		789,173		798,255		730,082
Business-type activities:									
Downriver sewage disposal system		-	-		81,200		33,914		28,412
Rouge Valley sewage disposal system		58,891	58,663		59,189		59,679		57,251
Northeast sewage disposal system		-	-		31,073		26,109		25,186
CSO Basins		2,053	4,071		1,378		1,670		1,620
Jail commissary		666	1,256		1,087		2,709		2,811
Parking lots		-	-		685		-		-
Wetlands mitigation		-	-		155		-		-
Copy center			 -						
Total business-type activities expenses		61,610	 63,990		174,767		124,081		115,280
Total primary government expenses		776,082	 883,299		963,940		922,336		845,362
Program revenues									
Governmental activities:									
Charges for services:									
Legislative		1,439	1,461		1,559		1,898		2,020
Judicial		9,578	9,560		9,755		9,246		8,023
General government		69,304	92,090		109,995		89,102		120,595
Public safety		29,795	31,574		31,688		31,443		34,320
Public works		-	-		-		-		-
Highways, streets and bridges		2,590	3,912		3,875		6,069		22,158
Health and welfare		13,821	18,864		16,257		16,634		16,752
Recreation and cultural		829	1,548		1,815		1,706		11,261
Community and economic development		7,729	7,782		7,528		7,773		719
Operating grants and contributions		418,500	313,457		288,558		268,616		301,970
Capital grants and contributions		26,215	 16,725		14,313		15,063		17,251
Total governmental activities program revenues		579,800	 496,973		485,343		447,550		535,069

Source: Statement of Activities

Changes in Net Position
Last ten Fiscal Years
(accrual basis of accounting)
(Unaudited)
(in thousands)

	2015		2014	2014 2013		2012		2011	
Primary government expenses									
Governmental activities:									
Legislative	\$ 7,011	\$	8,352	\$	8,618	\$	8,627	\$	9,707
Judicial	136,610		145,953		145,929		120,446		123,555
General government	210,737		219,643		167,181		161,836		168,753
Public safety	133,013		165,098		174,936		167,463		171,762
Public works	557		394		5,825		5,830		5,896
Highways, streets and bridges	109,789		119,945		110,561		109,914		115,882
Health and welfare	223,047		259,610		916,074		939,228		930,262
Recreation and cultural	23,597		28,703		24,791		19,631		21,198
Community and economic development	11,281		19,844		18,375		27,899		25,578
Interest on long-term debt	 38,137		40,045		40,446		46,268		40,864
Total governmental activities, net expenses	 893,779		1,007,587		1,612,736		1,607,142		1,613,457
Business-type activities:									
Downriver sewage disposal system	33,774		34,903		34,941		33,740		34,134
Rouge Valley sewage disposal system	55,826		56,284		50,263		51,163		47,657
Northeast sewage disposal system	25,227		22,471		20,301		21,533		21,814
CSO Basins	2,266		2,688		4,284		2,538		2,588
Jail commissary	2,233		2,127		2,710		2,783		2,510
Parking lots	2		15		9		13		15
Wetlands mitigation	-		1		-		-		-
Copy center	 -		<u> </u>		178		<u> </u>		(20)
Total business-type activities expenses	 119,328		118,489		112,686		111,770		108,698
Total primary government expenses	 1,013,107		1,126,076		1,725,422		1,718,912		1,722,155
Program revenues									
Governmental activities:									
Charges for services:									
Legislative	2,089		2,046		2,021		2,149		2,243
Judicial	7,566		7,727		8,716		20,825		20,350
General government	121,697		128,426		97,331		100,891		128,693
Public safety	34,648		34,293		39,416		39,633		36,136
Public works	-		-		5,487		5,256		5,190
Highways, streets and bridges	6,349		5,534		3,512		2,605		5,278
Health and welfare	18,243		19,826		28,199		34,315		33,781
Recreation and cultural	10,937		10,666		10,002		1,638		2,672
Community and economic development	682		828		1,796		312		465
Operating grants and contributions	296,803		328,505		979,813		925,077		934,242
Capital grants and contributions	 22,011		18,982		17,242		14,499		20,935
Total governmental activities program revenues	 521,025		556,833		1,193,535		1,147,200		1,189,985

Changes in Net Position (continued)

Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)
(in thousands)

		2020	 2019		2018	2017	2016
Business-type activities:					_		
Charges for services:							
Downriver sewage disposal system	\$	-	\$ -	\$	21,757	\$ 23,336	\$ 24,045
Rouge Valley sewage disposal system		60,666	53,338		51,038	55,932	57,554
Northeast sewage disposal system		-	-		26,049	26,049	25,833
CSO Basins		1,401	1,982		1,791	1,513	1,379
Jail commissary		1,737	2,729		2,303	3,306	3,533
Parking lots		-	-		-	-	-
Wetlands Mitigation		-	-		2	-	-
Copy center		-	-		-	-	-
Operating grants and contributions		1,010	330		2,091	3,540	2,294
Capital grants and contributions		-	 	_	-	 -	 -
Total business-type activities program revenues		64,814	 58,379		105,031	 113,676	 114,638
Total primary government revenues		644,614	 555,352		590,374	 561,226	 649,707
Net revenue (expense)							
Governmental activities		(134,671)	(322,335)		(303,829)	(350,702)	(195,013)
Business-type activities		3,204	(5,612)		(69,735)	(10,404)	(642)
Total primary government net revenue (expense)		(131,467)	 (327,947)	_	(373,564)	 (361,106)	 (195,655)
rotal primary government het revenue (expense)		(131,407)	 (327,747)	_	(373,304)	 (301,100)	 (173,033)
General revenues and other changes in net position Governmental activities:	1						
Property taxes		312,125	312,377		303,549	297,504	296,556
State sales tax		44,082	55,629		55,570	55,260	54,854
Excise tax		7,042	11,249		10,989	10,302	9,968
Airport parking taxes		11,257	23,775		22,385	20,989	19,822
State sources		8,867	13,738		9,873	16,644	11,782
Investment earnings		22,840	30,339		18,681	13,083	39,077
Other revenue		20,536	21,441		18,099	10,073	32,388
Gain on sale of capital assets		13,259	· -		, <u>-</u>	267	157
Transfers		793	803		193	725	1,102
Chargeback recovery		-	-		_	-	-
Special item		-	-		-	-	-
Total governmental activities		440,801	469,351		439,339	424,847	465,706
Pusiness type activities							
Business-type activities: Investment earnings		115	209		828	526	498
Other revenue		113	209		020	2	7
Gain (Loss) on sale of capital assets		_	_		_	35	,
Transfers in (out)		(793)	(803)		(194)	(726)	(1,103)
Special item		(775)	(003)		(103,512)	(720)	(1,105)
Total business-type activities		(678)	 (504)			 (163)	 (508)
Total business-type activities		(678)	 (594)		(102,878)	 (163)	 (598)
Total primary government		440,123	 468,757		336,461	 424,684	 465,108
Change in net position							
Governmental activities		306,130	147,016		135,510	74,145	270,693
Business-type activities		2,526	 (6,206)		(172,614)	 (10,568)	 (1,240)
Total primary government	\$	308,656	\$ 140,810	\$	(37,104)	\$ 63,577	\$ 269,453

Source: Statement of Activities

Changes in Net Position (continued)
Last Ten Fiscal Years
(accrual basis of accounting)
(Unaudited)
(in thousands)

		2015	2014		2013		2012	2011
Business-type activities:								
Charges for services:								
Downriver sewage disposal system	\$	21,475	\$ 21,723	\$	19,967	\$	20,536	\$ 19,266
Rouge Valley sewage disposal system		54,873	52,423		52,291		53,602	44,883
Northeast sewage disposal system		24,768	22,851		22,168		21,084	20,002
CSO Basins		1,681	2,003		1,792		996	1,125
Jail commissary		3,319	3,443		3,013		3,007	2,806
Parking lots		-	65		63		66	25
Wetlands Mitigation		-	-		-		-	-
Copy center							- -	1
Operating grants and contributions Capital grants and contributions		3,414	 2,732		4,670 -		8,934 -	 5,330 <u>-</u>
Total business-type activities program revenues		109,530	 105,240		103,964		108,225	 93,438
Total primary government revenues		630,555	 662,073		1,297,499		1,255,425	 1,283,423
Net revenue (expense)								
Governmental activities		(372,754)	(450,754)		(419,201)		(459,942)	(423,472)
Business-type activities		(9,798)	(13,249)		(8,723)		(7,971)	(15,260)
Total primary government net revenue (expense)		(382,552)	 (464,003)		(427,924)		(467,913)	 (438,732)
Total primary government het revende (expense)		(302,332)	 (404,003)	_	(427,724)		(407,713)	 (430,732)
General revenues and other changes in net position Governmental activities:	1							
Property taxes		337,224	302,278		285,192		296,441	323,986
State sales tax		54,712	44,821		43,120		42,877	55,052
Excise tax		8,832	8,607		7,745		7,449	7,112
Airport parking taxes		17,310	14,775		5,800		13,085	9,203
State sources		-	-		-		-	-
Investment earnings		38,882	30,421		29,128		27,670	21,175
Other revenue		24,312	23,592		17,959		19,989	13,036
Gain on sale of capital assets		108	-		-		-	-
Transfers		-	4,206		(564)		(199)	-
Chargeback recovery		-	-		-		-	5,387
Special item			 (69,898)		(88,087)		-	 (65,326)
Total governmental activities		481,380	 358,802		300,293		407,312	 369,625
Province to the second section of								
Business-type activities:		404	350		247		404	420
Investment earnings		481	359		217		194	428
Other revenue		1	2 2,145		-		-	-
Gain on sale of capital assets		-			- 564		- 199	-
Transfers in (out)		-	(4,206)		304		199	108
Special item Total business type activities		482	 (1,700)	-	781	-	393	 536
Total business-type activities		402	 (1,700)		701		393	 330
Total primary government		481,862	 357,102		301,074		407,705	 370,161
Change in net position								
Governmental activities		108,626	(91,952)		(118,908)		(56,174)	(53,847)
Business-type activities		(9,316)	 (14,949)		(7,942)		(5,722)	 (14,722)
Total primary government	\$	99,310	\$ (106,901)	\$	(126,850)	\$	(61,896)	\$ (68,569)

Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (Unaudited) (in thousands)

	 2020	 2019		2018		2017		2016	
General fund									
Nonspendable	\$ 1,877	\$ 7,779	\$	2,803	\$	9,063	\$	1,767	
Restricted	6,795	10,843		12,360		15,958		9,969	
Committed	13,976	16,257		-		-		-	
Assigned	11,977	11,977		11,977		36,006		14,384	
Unassigned (deficit)	157,352	135,749		146,641		111,255		81,929	
Total general fund	\$ 191,977	\$ 182,605	\$	173,781	\$	172,282	\$	108,049	
All other governmental funds									
Nonspendable	\$ 12,845	\$ 12,438	\$	9,885	\$	11,596	\$	10,023	
Restricted	458,975	568,198		551,591		194,506		120,159	
Committed	-			-				-	
Assigned	135,770	42,716		14,614		10,800		61,450	
Unassigned (deficit)	 (1,291)	 (4,357)		(2,368)		(11,203)		(9,059)	
Total all other governmental funds	\$ 606,299	\$ 618,995	Ś	573,722	Ś	205,699	\$	182,573	
	 ,	 , , , , ,	_		_		_	,070	

<sup>(</sup>a) - In fiscal year 2011, the County adopted GASB 54 which changed the fund balance classification. Prior balances have not been restated to reflect GASB 54.

Source: Balance Sheet - Governmental Funds

Fund Balances of Governmental Funds Last Ten Fiscal Years (modified accrual basis of accounting) (Unaudited) (in thousands)

	 2015 2014		2013		2012		2011 (a)		
General fund									
Nonspendable	\$ 902	\$	1,687	\$	1,734	\$	1,732	\$	33,184
Restricted	8,628		7,324		9,183		9,160		9,888
Committed	-		-		-		3,000		3,000
Assigned	9,404		-		-		-		-
Unassigned (deficit)	 35,692		(82,804)		(156,483)		(148,925)		(127,953)
Total general fund	\$ 54,626	\$	(73,793)	\$	(145,566)	\$	(135,033)	\$	(81,881)
All other governmental funds									
Nonspendable	\$ 10,500	\$	8,491	\$	37,500	\$	34,883	\$	33,045
Restricted	106,977		98,223		161,435		220,292		294,318
Committed	-		-		-		-		6,232
Assigned	54,387		51,328		51,100		51,010		21,062
Unassigned (deficit)	 (9,649)		(10,755)		(17,886)		(16,616)		(18,722)
Total all other governmental funds	\$ 162,215	\$	147,287	\$	232,149	\$	289,569	\$	335,935

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)
(in thousands)

	2020	2019	2018	2017	2016
Revenues					
Taxes	\$ 368,572	\$ 390,465	\$ 377,554	\$ 363,653	\$ 366,890
Licenses and permits	754	880	1,027	950	1,063
Federal grants	175,250	51,382	58,971	53,185	66,221
State grants and contracts	226,601	228,881	211,955	194,248	205,025
Local grants and contracts	17,852	24,313	19,573	26,912	23,634
State sources	8,867	13,738	9,873	16,644	11,782
Charges for services	109,114	132,076	165,572	160,756	188,712
Investment earnings	21,144	28,285	17,740	12,712	38,570
Other	19,797	20,967	17,520	13,409	26,089
Total revenues	947,951	890,987	879,785	842,469	927,986
Expenditures					
Legislative	8,181	7,614	7,474	6,914	8,198
Judicial	106,896	109,004	144,192	137,963	144,793
General government	189,596	135,982	154,201	128,350	179,084
Public safety	145,101	143,429	146,026	139,844	151,101
Public works	469	352	388	1,007	408
Highways, streets and bridges	113,289	111,841	90,732	85,358	101,448
Health and welfare	186,810	206,114	199,072	203,416	233,351
Recreation and cultural	10,003	12,610	12,959	11,868	23,199
Community and economic development	9,759	14,159	13,901	15,884	8,738
Capital outlay	148,097	59,652	61,537	18,571	18,446
Debt service:	20.727	22.240	40.375	47 225	22 420
Principal	20,726	23,319	19,375	16,235	22,128
Interest	38,044	35,233	28,845	26,909	28,073
Other	07/ 074	950 300	070 703	702 240	049.047
Total expenditures	976,971	859,309	878,702	792,319	918,967
Revenues over (under) expenditures	(29,020)	31,678	1,083	50,150	9,019
Other financing sources (uses)					
Transfers in	229,695	235,804	252,839	162,958	162,265
Transfers out	(211,240)	(214,392)	(225,135)	(126,124)	(97,845)
Chargeback recovery	-	-	-	-	-
Bond issuance	-	-	288,625	-	-
Bond premium	-	-	28,929	-	-
Proceeds from sale of capital assets	7,243	1,004	23,181	376	343
Total other financing sources (uses)	25,698	22,416	368,439	37,210	64,763
Net change before special item	(3,322)	54,094	369,522	87,360	73,782
Special item					
Net change in fund balances	\$ (3,322)	\$ 54,094	\$ 369,522	\$ 87,360	\$ 73,782
Debt service as a percentage of noncapital expenditures	6.4%	7.3%	5.8%	5.9%	5.6%
• •					

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)
(in thousands)

	2015	2014	2013	2012	2011
Revenues					
Taxes	\$ 395,970	\$ 362,485	\$ 335,922	\$ 351,205	\$ 383,851
Licenses and permits	720	705	758	657	602
Federal grants	73,440	93,005	94,137	85,549	107,288
State grants and contracts	198,125	209,844	833,150	817,220	822,212
Local grants and contracts	25,110	27,466	36,895	21,422	16,336
State sources	23,110	27,400	30,073	21,422	10,550
Charges for services	166,114	169,449	164,955	164,108	155,087
	,	•	28,526	•	•
Investment earnings	38,419	29,723	,	27,079	20,540
Other Total revenues	20,478 918,376	22,584 915,261	16,928 1,511,271	18,923	8,665 1,514,581
Expenditures	0.507	0.447	0.7/0	0.700	2 225
Legislative	8,527	8,417	8,768	8,792	8,805
Judicial	142,372	141,044	140,274	99,522	102,776
General government	213,007	169,934	139,384	132,803	137,061
Public safety	162,887	159,140	167,986	158,761	142,316
Public works	592	432	379	660	708
Highways, streets and bridges	86,281	82,409	71,895	68,575	64,029
Health and welfare	238,225	263,463	931,114	944,966	937,002
Recreation and cultural	24,191	24,475	24,268	25,994	22,336
Community and economic development	12,871	32,616	21,748	29,354	3,384
Capital outlay Debt service:	17,910	22,218	69,507	67,091	44,233
Principal	24,007	22,437	28,430	24,770	21,305
•		•		,	
Interest Other	29,291	30,933	28,058	28,058	21,564
	0(0.4(4	057.540	4 (24 044	4 500 244	959
Total expenditures	960,161	957,518	1,631,811	1,589,346	1,506,478
Revenues over (under) expenditures	(41,785)	(42,257)	(120,540)	(103,183)	8,103
Other financing sources (uses)					
Transfers in	276,950	76,996	183,583	150,718	145,088
Transfers out	(94,964)	20,521	(133, 187)	(132,779)	(130,428)
Chargeback recovery	-	, <u>-</u>	· · · · ·	-	4,783
Bond issuance	-	-	-	16,036	210,026
Bond premium	-	=	-	55	-
Proceeds from sale of capital assets	3,144	380	1	80	2,132
Total other financing sources (uses)	185,130	97,897	50,397	34,110	231,601
Net change before special item	143,345	55,640	(70,143)	(69,073)	239,704
Special item		(68,729)		(30,444)	(43,057)
Net change in fund balances	\$ 143,345	\$ (70,143)	\$ (70,143)	\$ (99,517)	\$ 196,647
Debt service as a percentage of					
noncapital expenditures	5.7%	5.7%	3.6%	3.5%	2.9%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# **REVENUE CAPACITY**

Taxable Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

(Unaudited)

Year	Residential Property	Commercial Property	Industrial Property	Developmental Property (4)	Agricultural Property
2011	\$ 27,509,235,231	\$ 7,811,532,677	\$ 3,392,393,971	\$ 6,768,953	\$ 17,926,585
2012	25,916,204,229	7,419,783,282	2,981,495,811	18,770,783	19,878,809
2013	25,509,633,413	7,084,252,055	2,869,041,087	18,426,262	19,669,958
2014	24,981,468,204	6,975,057,439	2,776,390,599	10,451,319	18,746,129
2015	25,225,794,264	7,025,577,805	2,738,963,909	11,181,311	18,951,519
2016	25,119,428,233	7,053,737,824	2,736,671,675	11,342,641	18,792,716
2017	25,400,147,360	7,366,193,682	2,582,890,963	9,809,025	18,403,588
2018	26,376,158,885	7,420,810,874	2,793,168,529	9,017,273	18,495,524
2019	27,591,135,850	7,673,254,883	2,920,411,975	-	19,737,947
2020	28,775,733,538	8,017,107,323	3,004,074,669	23,727	18,966,655

- (1) The Taxable Valuation against which the tax levy is applied to is determined as of the December 31 prior to the July 1 or December 1 on which the taxes are levied. Taxable value is a result of a ballot proposal passed by the electorate in the state of Michigan in 1994. Taxable value increases are limited to (following adjustment for additions or losses) the rate of inflation or 5% whichever is less. The taxable value limit does not apply to a property in the year following a transfer of ownership (sale).
- (2) Beginning in fiscal year 1996, the ad valorem millage is based on the Taxable Value rather than the State Equalized Valuation.
- (3) The County assesses property annually. Estimated actual value is the State Equalized Valuation multiplied by two.
- (4) In 2019, the city of Romulus properties previously classed as developmental property was re-zoned to commercial improved and vacant property. That is why there is no amount reported for FY 2019 for Developmental under Taxable Value.

Source: Wayne County Assessment and Equalization Division

#### Taxable Value and Estimated Actual Value of Taxable Property Last Ten Fiscal Years (Unaudited)

Year	Personal Property	(1) (2) Total Taxable Value	General Operating Direct Tax Rate	(3) Estimated Actual Value	Taxable Value as a Percentage of Estimated Actual Value
2011	\$ 4,867,569,724	\$ 43,605,427,141	7.8220	\$ 92,828,383,320	46.97%
2012	5,067,481,829	41,423,614,743	7.8220	87,115,013,336	47.55%
2013	5,438,055,570	40,939,078,345	7.8220	85,751,843,028	47.74%
2014	5,281,572,162	40,043,685,852	7.8220	85,003,495,792	47.11%
2015	5,225,624,195	40,246,093,003	7.8220	88,861,857,900	45.29%
2016	4,222,101,302	39,162,074,391	7.8220	89,768,476,752	43.63%
2017	4,083,948,403	39,461,393,021	7.8220	93,342,164,146	42.28%
2018	4,149,932,912	40,767,583,997	7.8220	97,002,694,146	42.03%
2019	4,298,687,944	42,503,228,599	7.8220	108,823,336,988	39.06%
2020	4,396,186,193	44,212,092,105	7.8220	116,041,293,430	38.10%

Direct and Overlapping Property Tax Rates Last Ten Years (Unaudited)

	2020	2019	2018	2017	2016
County direct rates	( (042	( (042	( (042	( (012	( (012
General	6.6012	6.6012	6.6012	6.6012	6.6012
Soldiers Relief Parks	0.0368	0.0368	0.0368	0.0368	0.0368
	0.2459	0.2459	0.2459	0.2459	0.2459
Jail	0.9381	0.9381	0.9381	0.9381	0.9381
Judgment Total direct rate	7.8220	7.8220	7.8220	7.8220	7.8220
Overlapping rates					
Huron-Clinton Metro Authority	0.2104	0.2117	0.2129	0.2140	0.2146
Wayne County Transit Authority	0.9991	0.9991	1.0000	1.0000	1.0000
	0.1000	0.1000	0.1000	0.1000	0.1000
^ Wayne County Zoological Authority	0.1000	0.1000	0.1000	0.1000	0.1000
Cities (34)					
Low	13.2987	13.3510	12.9327	13.8993	13.5579
High	52.1757	55.4095	58.4173	55.9325	46.8758
Townships (9)					
Low	2.8980	2.9110	2.8160	1.3660	1.3660
High	15.8822	15.9563	18.3458	17.4258	17.6558
School Districts (39)					
Low	17.9046	17.9046	17.9046	18.0000	18.0000
High	33.7138	33.7138	32.8500	32.8500	36.0000
Intermediate School Districts (4)					
Monroe	4.7541	4.7541	4.7541	4.7541	3.7675
Oakland	3.2280	3.2539	3.2813	3.3079	3.3633
Washtenaw	5.2925	5.3285	5.3641	5.4109	3.9745
Wayne	5.4643	5.4643	5.4643	5.4643	3.4643
Community Colleges (3)					
Henry Ford	4.0000	4.0000	4.0000	4.0000	4.1800
Schoolcraft	2.2877	2.2700	1.7662	1.7766	1.7967
Wayne County	3.2408	3.2408	3.2408	3.2408	3.2408
DDAs (5)					
Detroit	0.9285	0.9887	0.9887	0.9887	0.9887
Hamtramck	1.8243	1.8251	1.8251	1.8251	1.8251
Northville	1.8158	1.8158	1.8158	1.8158	1.8255
Livonia(Plymouth Road)	2.0000	2.0000	2.0000	2.0000	2.0000
Library (8)					
Bacon Memorial (Wyandotte)	1.5243	1.5335	1.5362	1.5300	1.5362
Belleville	1.4284	1.4355	1.4355	1.4500	0.7000
Canton	1.4717	1.4851	1.5006	1.5139	1.5437
Grosse Pointe	2.1504	2.1707	2.1925	2.2186	2.0712
Inkster	1.9796	1.9992	2.0000	2.0000	2.0000
Northville	1.1015	1.1077	1.1224	1.1337	1.1530
Plymouth Redford	1.4448	1.4535 2.3020	1.4615 2.3233	1.4656	1.4656 2.3233
кеатога	2.2671	2.3020	2.3233	2.3233	2.3233

Source: Wayne County Assessment and Equalization Division

Millage is rate per \$1,000 of taxable value

<sup>^</sup> The Wayne County Zoological Authority was established pursuant to Public Act 49 of 2008, and formed to allow for continuing zoological services for the students, residents and visitors of the County of Wayne.

Direct and Overlapping Property Tax Rates

Last Ten Years

(Unaudited)

	2015	2014	2013	2012	2011
County direct rates					
General	6.6012	6.6012	6.6012	6.6012	6.6012
Soldiers Relief	0.0368	0.0368	0.0368	0.0368	0.0368
Parks	0.2459	0.2459	0.2459	0.2459	0.2459
Jail	0.9381	0.9381	0.9381	0.9381	0.9381
Judgment	0.9761 8.7981	7.8220	7.8220	7.8220	7.8220
Total direct rate	6.7961	7.8220	7.8220	7.8220	7.0220
Overlapping rates					
Huron-Clinton Metro Authority	0.2146	0.2146	0.2146	0.2146	0.2146
Wayne County Transit Authority	1.0000	1.0000	0.5900	0.5900	0.5900
^ Wayne County Zoological Authority	0.1000	0.1000	0.1000	0.1000	0.1000
Cities (34)					
Low	13.5579	13.0780	13.0780	13.9613	12.1537
High	46.8758	53.1063	49.2758	50.1355	48.7258
Townships (9)					
Low	1.3660	1.3660	4.0000	4.0000	2.3660
High	17.6558	17.6558	24.4058	24.8019	17.3979
School Districts (39)					
Low	18.0000	18.0000	18.0000	18.0000	18.0000
High	32.8500	36.0000	34.1645	36.8556	33.5000
Intermediate School Districts (4)					
Monroe	3.7675	4.7541	3.7675	3.7675	3.7675
Oakland	3.3633	3.3690	3.3690	3.3690	3.3690
Washtenaw	3.9694	3.9745	3.9745	3.9745	3.9745
Wayne	3.4643	3.4643	2.3465	3.4643	3.4643
Community Colleges (3)					
Henry Ford	4.1800	4.1800	4.0000	3.0000	3.0000
Schoolcraft	1.7967	1.7967	1.7967	1.7967	1.7967
Wayne County	3.2408	3.2408	3.2408	3.2408	2.2408
DDAs (5)	0.0007	0.0007	0.0007	0.0007	0.0007
Detroit	0.9887	0.9887	0.9887	0.9887	0.9887
Hamtramck Northville	1.8251 1.8255	1.8251 1.8255	1.8251 1.8255	1.8251 1.8255	1.8251 1.8255
Livonia(Plymouth Road)	2.0000	2.0000	1.0233	1.0233	1.0233
Livoliia(Ftyilloutii Roau)	2.0000	2.0000	-	-	•
Library (8)	4 52/2	4 52/2	4 52/2	4 52/2	4 52/2
Bacon Memorial (Wyandotte) Belleville	1.5362 0.7000	1.5362 0.7000	1.5362 0.7000	1.5362 0.7000	1.5362 0.7000
Canton	1.5437	0.7000 1.5437	0.7000 1.5437	1.5437	1.5437
Grosse Pointe	2.0712	2.0512	2.0412	2.0012	1.5437
Inkster	2.0000	2.0000	2.0000		1.5412
Northville	1.1530	1.1556	1.1573	1.1573	1.1573
Plymouth	1.4656	1.4656	1.4656	1.4656	1.4656
Redford	2.3233	2.3233	0.9233	0.9233	0.9233

Principal Property Taxpayers Fiscal Year 2020 and Nine Years Ago (Unaudited)

			2020			2011	
		(2)		Percentage	(2)		Percentage
	Line of	Total		State Equalized	Total		State Equalized
Company	Business	Assessment	Rank	Value	Assessment	Rank	Value
* Detroit Edison Company	Utility	\$ 1,535,821,790	1	2.65%	\$ 733,682,944	1	1.58%
Ford Motor Company	Automotive	789,806,586	2	1.36%	626,537,521	2	1.35%
International Transmission Company	Utility	228,712,070	3	0.39%			
Marathon Petroleum Company	Automotive	202,043,846	4	0.35%	149,839,137	8	0.32%
Greektown Casino, LLC	Casino	150,046,366	5	0.26%			
Riverfront Holdings, LLC	Real estate investment	115,013,027	6	0.20%	144,923,711	9	0.31%
Fiat Chrysler	Automotive	102,768,752	7	0.18%			
Consumer Energy	Utility	102,004,593	8	0.18%			
AK Steel Corporation	Steel	101,196,431	9	0.17%			
Amazon	Enterprise	99,643,689	10	0.17%			
Chrysler Fgroup LLC	Automotive				332,126,118	3	0.72%
Vanguard Health Systems-Hospitals	Health				249,651,559	4	0.54%
MGM Grand Detroit LLC	Casino				213,156,620	5	0.46%
United States Steel	Steel				174,618,757	6	0.38%
Auto Alliance Int'l Inc	Automotive				174,195,887	7	0.38%
Michigan Consolidated Gas	Utility		•		139,545,005	10	0.30%
Total		\$ 3,427,057,150		5.91%	\$ 2,938,277,259		6.33%
Total State Equalized Value (S.E.V.) (1)		\$ 58,020,646,715			\$ 46,414,191,660	=	

Source: Wayne County Assessment and Equalization Division.

<sup>(1)</sup> The State Equalized Value (SEV) for the County's fiscal year 2020, which commenced on October 1, 2019 was determined as of December 31, 2018. SEV for fiscal year 2011 was determined as of December 31, 2009.

<sup>(2)</sup> Total assessments do not include abated properties.

<sup>\*</sup> In January 2013, Detroit Edison Company became part of DTE Energy. However, it still appears as the taxpayer of record.

Property Tax Levies and Collections Last Ten Fiscal Years (Unaudited)

Fiscal Year	Total Tax Levy	Current Tax Collection	Percent of Tax Levy Collected Before Delinquent	Reimbursed From Delinquent Tax Fund (1)	Total Tax Collection **	Ratio of Total Collection to Levy	Delinquent Personal Taxes
2011	\$ 314,997,058	\$ 279,156,448	88.62	\$ 29,541,295	\$ 308,697,743	98.00	\$ 2,033,445
2012	303,818,274	273,465,358	90.01	27,615,625	301,080,983	99.10	1,538,688
2013	289,693,733	261,845,471	90.39	25,044,384	286,889,855	99.03	1,430,688
2014	283,890,275	259,145,768	91.28	20,988,645	280,134,413	98.68	1,257,516
2015	282,747,915	260,897,906	92.27	16,950,776	277,848,682	98.27	1,300,931
2016	278,516,501	259,210,212	93.07	15,925,406	275,135,618	98.79	964,783
2017	278,352,902	237,078,000	85.17	5,027,927	242,105,927	86.98	263,135
2018	277,365,842	257,514,103	92.84	4,258,728	261,772,831	94.38	368,708
2019	289,685,073	234,940,054	81.10	4,368,390	239,308,444	82.61	246,674
2020	307,349,858	281,150,266	91.48	4,854,852	286,005,118	93.06	1,341,037 *

Source: Wayne County Treasurer's Office

<sup>(1)</sup> Reimbursement from delinquent tax fund includes Current tax year recovery amounts beginning with the 2011 Tax Year.

<sup>\*</sup> The July 1, 2020 levy becomes delinquent on March 1, 2021.

<sup>\*\*</sup> Starting in 2014, businesses with personal property having a true cash value of less than \$80,000 in a particular assessing jurisdiction could claim a personal property exemption. In 2016, a phase out of the personal property tax on Eligible Manufacturing Personal Property (EMPP) for personal property placed into service after December 31, 2012 began. Going forward, any EMPP in place for at least 10 years also will be exempt. As a result, in each tax year after 2016 a new vintage year of EMPP will become exempt until all EMPP is exempt by 2023.

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# **DEBT CAPACITY**

## Ratios of Outstanding Debt by Type Last Ten Fiscal Years (Unaudited)

(in thousands except Total Debt Per Capita)

		Governmental Activities										
						D	elinquent					
		(	General		Tax					Do	wnriver	
Fiscal		0	bligation	Re	Revenue		Notes		Capital		Communities	
year	_		Bonds		Bonds		Payable	Leases		Bonds		
			/									
2011		\$	389,924	\$	-	\$	355,355	\$	3,545	\$	-	
2012			367,675		14,983		315,802		5,156		-	
2013			346,055		72,965		255,287		3,328		-	
2014	[1]		329,833		74,187		302,713		2,253		-	
2015			310,631		70,178		290,264		1,128		-	
2016			292,575		61,800		285,045		-		-	
2017			280,745		57,395		234,457		-		-	
2018			585,721		52,720		174,697		-		23,510	
2019	[2]		544,205		48,035		174,368		-		15,001	
2020			534,665		43,330		184,930		-		8,520	

Source: Wayne County Department of Management and Budget.

- [1] In FYE 9/30/2014, the County implemented GASB Statement No. 65, where deferred loss on refunding is reported as deferred outflow and no longer reported as part of long-term debt.
- [2] The GO bonds and Downriver Communities bonds are shown net of related premiums, discounts and adjustments.

Ratios of Outstanding Debt by Type
Last Ten Fiscal Years
(Unaudited)
(in thousands except Total Debt Per Capita)

#### **Business-Type Activities**

Fiscal year	Sewer Bonds	Revenue Bonds	Total Primary vernment	Total Personal Income	Percentage of Personal Income	Pe	Total Debt er Capita
2011	\$ 152,302	\$ 35,229	\$ 936,355	\$ 40,280,421	2.32%	\$	514.20
2012	137,727	40,060	881,403	39,559,500	2.23%		492.95
2013	108,173	55,916	841,724	39,606,938	2.13%		472.01
2014	90,333	62,825	862,144	39,265,092	2.20%		489.82
2015	71,819	72,097	816,117	39,151,410	2.08%		463.67
2016	56,141	76,041	771,602	40,174,870	1.92%		439.66
2017	41,583	80,739	694,919	40,055,233	1.73%		397.24
2018	2,516	10,564	849,728	43,497,605	1.95%		485.39
2019	2,353	9,899	793,862	40,118,223	1.98%		453.09
2020	2,208	9,213	782,866	47,942,631	1.63%		445.49

Ratio of Net General Bonded Debt to Taxable Value and Net Bonded Debt Per Capita Last Ten Fiscal Years (Unaudited)

Fiscal Year	Population	Taxable Value To Fund Operations in Fiscal Year*	Net Bonded Debt	Net Bonded Debt as a Percentage of Taxable Value	Net Bonded Debt Per Capita
2011	1,797,901	\$ 46,582,482,079	\$ 542,226,000	1.164%	301.59
2012	1,787,920	43,605,427,141	505,402,000	1.159%	282.68
2013	1,783,293	41,423,614,743	454,228,000	1.097%	254.71
2014	1,760,135	40,939,078,345	420,166,000	1.026%	238.71
2015	1,755,039	40,259,646,616	382,450,000	0.950%	217.92
2016	1,754,591	40,277,599,494	348,716,000	0.866%	198.74
2017	1,749,366	39,162,074,391	322,328,000	0.823%	184.25
2018	1,750,618	39,461,393,021	611,747,000	1.550%	349.45
2019	1,752,117	40,767,583,997	561,559,601	1.377%	320.50
2020	1,757,299	42,503,228,599	545,393,364	1.283%	310.36

Source: SEMCOG and Wayne County Department of Management and Budget.

<sup>\*</sup> Taxable value is as of December valuation for that fiscal year. For example, fiscal year 2020 taxable value shown above is as of December 31, 2019.

Direct and Overlapping Governmental Activities Debt September 30, 2020 (Unaudited)

Direct debt			Net Debt Outstanding
Primary Government			
General obligation bonds			\$ 543,185,000
Revenue Bonds			43,330,000
Delinquent tax notes			184,930,000
Deferred Amounts:			
For issuance premiums			30,494,237
For issuance discounts			(135,648)
Total direct debt			801,803,589
		Estimated	Estimated
	Net Debt	Applicable	Share of
	Outstanding	Percentage	Debt
Overlapping debt			
Cities and townships	\$ 3,440,679,283	99.95%	3,438,902,142
School districts	3,686,366,283	93.12%	3,432,813,910
Community colleges	48,275,000	92.29%	44,552,998
Libraries	22,405,000	100.00%	22,405,000
Total overlapping debt	\$ 7,197,725,566		6,938,674,050
Total direct and overlapping debt			\$ 7,740,477,639

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units that overlap with it (the issuer is located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is generally apportioned based upon relative assessed values of property.

Source: Wayne County Department of Management and Budget, Financial Reporting Division and Municipal Advisory Council of Michigan.

Legal Debt Margin Information Last Ten Fiscal Years (Unaudited)

Tax Year	State Equalized Valuation (SEV)	General Purpose Debt Limit (10% of SEV)	Tax-Supported Debt Outstanding	Legal Debt Margin	Percent of Debt Outstanding to SEV
2011	\$ 46,414,191,660	\$ 4,641,419,166	\$ 1,118,181,000	\$ 3,523,238,166	2.41%
2012	43,557,506,668	4,641,419,166	1,136,559,130	3,504,860,036	2.61%
2013	42,875,921,514	4,355,750,667	1,004,645,000	3,351,105,667	2.34%
2014	42,501,747,896	4,250,174,790	995,725,000	3,254,449,790	2.34%
2015	44,430,928,950	4,443,092,895	906,009,000	3,537,083,895	2.04%
2016	44,884,066,562	4,488,406,656	768,345,213	3,720,061,443	1.71%
2017	46,671,082,073	4,667,108,207	694,566,496	3,972,541,711	1.49%
2018	48,501,347,073	4,850,134,707	832,718,133	4,017,416,574	1.72%
2019	54,411,668,494	5,441,166,849	812,605,299	4,628,561,550	1.49%
2020	58,020,646,715	5,802,064,672	807,914,484	4,994,150,188	1.39%

Source: Wayne County Department of Management and Budget.

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Pledged-Revenue Coverage Last Ten Fiscal Years (Unaudited) (in thousands)

**Sewer Revenue Bonds** 

	[1]		[2]	Net			
Fiscal	Gross	Op	erating	Revenue	Debt	Service	
year	Revenues	E	penses	(Expense)	Principal	Interest	Coverage
2011	\$ 84,903	\$	82,681	\$ 2,222	\$ 1,925	\$ 1,090	0.74
2012	95,815		85,877	9,939	1,960	1,210	3.14
2013	94,426		83,695	10,731	2,485	1,845	2.48
2014	96,999		92,085	4,914	2,905	1,486	1.12
2015	101,116		94,195	6,921	2,580	1,726	1.61
2016	107,438		94,093	13,345	3,570	1,758	2.50
2017	106,957		98,585	8,372	3,910	1,494	1.55
2018 [3]	98,845		168,589	(69,744)	75,755	2,874	(0.89)
2019	53,338		55,629	(2,291)	670	257	(2.47)
2020	61,208		55,717	5,491	685	241	5.93

- [1] Gross revenues are calculated based on total operating revenues.
- [2] Operating expenses are calculated based on total operating expenses less noncash items (i.e. depreciation).
- [3] In FY 2018, the County sold both the Downriver Sewer System and the Northeast Sewage System.

Source: Department of Public Service.

Pledged-Revenue Coverage Last Ten Fiscal Years (Unaudited) (in thousands)

## **Special Assessment Bonds**

Fiscal year	Special _ Assessment		Debt Principal	Coverage		
				'		
2011	\$	2,325	\$ 2,100	\$	225	1.00
2012		2,292	2,120		172	1.00
2013		298	180		118	1.00
2014		1,256	774		482	1.00
2015		1,512	1,011		501	1.00
2016		1,504	1,026		478	1.00
2017		1,452	1,045		462	1.00
2018		1,875	1,060		570	1.15
2019		2,029	1,080		828	1.06
2020		3,502	2,472		1,002	1.01

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FOR THE YEAR ENDED SEPTEMBER 30, 2020

# **DEMOGRAPHIC AND ECONOMIC INFORMATION**

Demographic and Economic Statistics Last Ten Fiscal Years (Unaudited)

		Pop	oulation		Per Cap	ita Personal	_		
Year	Michigan	Change From Prior Period	Wayne County	Change From Prior Period	U.S.	Michigan	Wayne County	Michigan Median Age	Wayne County Average Unemployment Rate
2010	9,883,640	-0.18%	1,820,584	-0.92%	\$ 40,277	\$ 35,199	\$ 32,296	39	14.8%
2011	9,876,801	-0.07%	1,802,096	-1.02%	42,453	37,343	34,363	39	13.5%
2012	9,886,879	0.10%	1,792,365	-0.54%	44,266	38,652	34,876	39	11.7%
2013	9,900,506	0.14%	1,775,273	-0.95%	44,438	39,197	35,332	40	11.6%
2014	9,916,306	0.16%	1,764,804	-0.59%	46,049	40,740	36,844	39	10.0%
2015	9,922,576	0.06%	1,759,335	-0.31%	48,112	42,812	38,512	40	7.3%
2016	9,928,300	0.06%	1,749,366	-0.57%	49,246	44,253	40,110	40	7.6%
2017	9,962,311	0.34%	1,753,616	0.24%	50,392	45,255	41,704	43	5.4%
2018	9,995,915	0.34%	1,753,893	0.02%	54,446	48,423	42,942	40	5.2%
2019	9,986,857	-0.09%	1,749,343	-0.26%	56,490	49,288	44,512	40	5.1%

Source: U.S. Census Bureau, SEMCOG and Michigan Department of Labor and Economic Growth-Bureau of Labor Market Information & Strategic Initiatives

Fiscal year 2020 statistics are not available

Principal Employers Current Year and Nine Years Ago (Unaudited)

		2019 *			2010			
			Percentage of			Percentage of		
			Total County			Total County		
	Employees	Rank	Employment	Employees	Rank	Employment		
Ford Motor Company	40,450	1	5.27%	33,000	1	4.86%		
Rocket Company	15,250	2	1.99%					
Henry Ford Health System	13,107	3	1.71%	12,229	4	1.80%		
City of Detroit	9,094	4	1.19%	13,187	3	1.94%		
FCA US LLC	8,796	5	1.15%					
Beaumont Health	8,447	6	1.10%			0.00%		
U.S. Government	8,291	7	1.08%	8,135	6	1.20%		
Detroit Medical Center	7,839	8	1.02%	10,499	5	1.55%		
Detroit Public Schools	7,060	9	0.92%	13,750	2	2.03%		
Trinity Health Michigan	5,906	10	0.77%			0.00%		
U.S. Postal Service				6,797	7	1.00%		
State of Michigan				6,551	8	0.97%		
General Motors Corp				6,320	9	0.93%		
Oakwood Healthcare Inc.				5,679	10	0.84%		
Total	124,240		16.20%	116,147		17.12%		
Total for county	767,123			678,426				

<sup>\*</sup> The information for 2020 will not be available until 2021. As such, the information in this table will be reported on a one year lag.

Source: Michigan Labor Market Information: Labor & Economic Growth, Crain's Detroit Business: Book of Lists January 2011 and December 2020 Edition (Employee totals are based on full-time equivalents.)

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# **OPERATING INFORMATION**

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# CHARTER COUNTY OF WAYNE, MICHIGAN Full-time County Government Employees by Function/Program Last Ten Fiscal Years (Unaudited)

Wayne County Employees Function/Program Legislative **Board of Commissioners** Auditor General's Office Judicial (1) All court/court-related actives General government Treasurer's Office Tax Assessment Tax Billings/Collections Budgeting Purchasing Central Accounting Central Administration Other Financial Administration **Data Processing Building Maintenance** County Clerk Retirement Register of Deeds **Prosecuting Attorney** Corporation Counsel Public safety **Homeland Security** Sheriff's Department **Arresting Powers** Civilian Jail & Detention facilities Public works Public works Sewage Disposal Highways, streets and bridges Administration Engineering Maintenance Health and welfare Recreation and cultural **Parks** Libraries Community/economic development 2,962 3,966 3,385 3,368 3,341 3,455 3,634 3,907 3,971 4,210

Source: Wayne County Department of Management & Budget

<sup>(1)</sup> Number of full-time active employees as of September 2020 excludes Probate and Third Circuit Court judges as they are considered employees of the State of Michigan.

Operating Indicators by Function Last Ten Fiscal Years (Unaudited)

			F	iscal Year		
	2	2020	2019	2018	2017	2016
<u>Function/Program</u> Police						
Physical arrests		609	659	979	1,224	2,035
Bookings		609	659	979	1,224	2,035
Parking violations		25	52	1,635	1,759	575
Traffic violations		4,075	5,338	4,415	5,987	11,963
Incidents		1,215	1,001	1,919	1,298	1,774
Crash reports		134	114	148	143	155
Culture and recreation						
Rounds of golf - Warren Valley	*	0	* 0	34,085	36,059	41,489
Picnic permits	**	0	891	956	1,024	990
Aquatic center attendance	**	0	32,891	32,646	27,614	37,481
*** Nankin mills center - (program attendance)		2,686	7,826	7,996	14,378	10,265
*** Crosswinds marsh (program attendance)		1,088	3,378	3,800	5,443	4,888
Highways, streets and bridges						
Street resurfacing asphalt (tons)		30,594	15,426	96,493	53,463	46,554
Street resurfacing (miles)		38	50	14	8	7
Snow removing salt (tons)	•	79,060	92,900	128,568	64,636	67,228
Ditching program (linear feet)		5,606	21,594	23,116	33,415	22,212
Ditching program (miles)		2	4	4	6	4
Emergency road repairs (tons)		3,572	11,143	11,483	5,487	2,876
Forestry section						
Tree removal		1,403	1,260	1,599	175	3,923
Tree planting and trimming		123	625	336	5,494	638

Source: Various county departments

<sup>\*</sup> During the fiscal year 2018, the County sold the golf course thus no activity going forward.

<sup>\*\*</sup> Due to the COVID-19 Pandemic, the aquatic center was closed and there were no picnic permits issued in the FY 2020 picnic season.

<sup>\*\*\*</sup> The Nankin Mills Interpretive Center and Crosswinds Marsh programming numbers are down in FY 2020 due to the Covid-19 Pandemic.

Operating Indicators by Function Last Ten Fiscal Years (Unaudited)

		I	Fiscal Year		
	2015	2014	2013	2012	2011
<u>Function/Program</u> Police					
Physical arrests	1,809	1,327	2,062	2,696	1,415
Bookings	1,809	1,327	2,062	2,696	1,415
Parking violations	29	44	50	146	193
Traffic violations	19,532	22,203	18,487	33,103	23,083
Incidents	1,639	1,842	3,054	2,652	4,337
Crash reports	151	126	141	70	62
Culture and recreation					
Rounds of golf - Warren Valley	41,352	35,997	40,469	37,409	31,658
Picnic permits	959	949	899	909	944
Aquatic center attendance	26,506	20,366	18,525	21,465	40,502
Nankin mills center - (program attendance)	13,463	9,154	9,384	8,628	8,502
Crosswinds marsh (program attendance)	4,815	3,997	1,832	3,053	2,819
Highways, streets and bridges					
Street resurfacing asphalt (tons)	57,935	84,600	11,287	84,235	48,305
Street resurfacing (miles)	11	20	12	9	29
Snow removing salt (tons)	77,953	109,766	68,139	39,997	94,966
Ditching program (linear feet)	33,920	24,787	46,972	44,175	21,163
Ditching program (miles)	6	5	9	8	4
Emergency road repairs (tons)	6,679	8,283	4,153	3,506	4,389
Forestry section					
Tree removal	1,788	6,439	9,528	6,745	9,389
Tree planting and trimming	647	2,635	2,745	1,881	2,093

Capital Asset Statistics by Function Last Ten Fiscal years (Unaudited)

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function										
Public safety										
Stations - road patrol	1	1	1	1	1	1	1	1	1	1
Police services automobiles	62	59	49	49	46	44	44	44	44	44
Marine safety (boats and vans)	15	15	15	15	15	16	16	18	18	20
Jail automobiles	31	31	28	28	28	18	18	20	18	23
Motorcycles	15	11	11	11	11	11	11	11	11	11
Culture and recreation										
Pavilions	22	22	22	22	22	22	22	22	22	20
Golf courses	1	1	1	2	2	2	2	2	2	2
Playscapes	20	20	20	20	20	20	20	20	20	19
Soccer fields	18	18	20	20	20	20	20	20	17	23
Picnic areas	4	4	4	4	4	4	4	4	4	5
Baseball diamonds	17	17	22	22	22	22	22	23	-	25
Highways, streets and bridges										
Traffic signal (maintained)	62	69	91	77	100	332	120	76	114	130
Traffic signs (installed)	2,169	3,152	4,095	3,895	3,489	2,918	2,625	2,653	1,979	2,028

Source: Various County departments

# **CONTINUING DISCLOSURE UPDATES**

# County Labor Contracts (Unaudited)

#### **Labor Force**

As of February 4, 2021, the County has 2,417 full and part-time union affiliated employees represented by 23 Local unions covered under 16 different bargaining unit contracts ("Agreements"). County-associated bargaining units and the corresponding number of represented employees per unit as of February 4, 2021 are summarized below:

County Labor Contracts	Number of	Expiration Date of
Bargaining Group	Employees	Contract
AFSCME Non-Supervisory		
(Locals 25, 101, 409 and 1659)	790	September 30, 2022
AFSCME Supervisory		
(Locals 1862, 2057 and 2926)	135	September 30, 2022
Police Officers Association of Michigan		
(POAM)	573	September 30, 2020
AFSCME Sergeants and Lieutenants		
(Local 3317)	101	September 30, 2021
Government Administrators Association (GAA)	247	September 30, 2021*
GAA Professional Nurses Council - Units I & II	20	September 30, 2021*
Government Bar Association (GBA)	160	September 30, 2023
Michigan Building & Construction Trades Council	39	September 30, 2021
International Union of Operating Engineers		
(I.U.O.E. Local 324)	10	September 30, 2022
Dietitians & Nutritionists Association	6	September 30, 2021
AFSCME Hearing & Vision Techs Association		
(Part-Time) (Local 25)	12	September 30, 2021
AFSCME 3rd Circuit Court		
(Locals 1905, 3309)	204	September 30, 2021
AFSCME Probate Court		
(Local 1659)	36	August 30, 2020
Judicial Attorneys Association	16	September 30, 2020
GAA Probate Court	10	September 30, 2023
GAA Circuit Court	58	September 30, 2020
Total Represented Employees	2,417	

<sup>\*</sup> Extension being sent to Board of Commissioners for approval through 2022.

Source: Department of Personnel/Human Resources.

Limited Tax General Obligation Debt (Including Secondary Tax Pledge) Principal Due by Fiscal Year (Unaudited)

		Capital			Drainage		
Fiscal	Building	Improvement	Delinquent Tax	Stadium	District Bonds	Sewer Disposal	
Year	Authority	Bonds	Notes	Authority	and Notes	Bonds	Total
2021	\$ 4,750,000	\$ 2,805,000	\$ 97,654,500	\$ 4,375,000	\$ 2,499,200	\$ 1,320,000	\$ 113,403,700
2022	4,990,000	2,945,000	48,583,500	4,350,000	2,559,200	1,050,000	64,477,700
2023	5,245,000	8,405,000	38,692,000	4,320,000	2,502,800	1,100,000	60,264,800
2024	5,510,000	8,825,000		4,295,000	2,320,800	1,150,000	22,100,800
2025	5,790,000	8,755,000		4,260,000	2,055,800	1,205,000	22,065,800
2026	6,085,000	9,050,000		8,425,000	2,100,800	1,265,000	26,925,800
2027	6,395,000	9,505,000			2,145,800	1,320,000	19,365,800
2028	6,750,000	9,985,000			2,200,800	1,385,000	20,320,800
2029	7,120,000	10,480,000			2,230,000	180,000	20,010,000
2030	7,510,000	11,015,000			2,275,000	180,000	20,980,000
2031	7,925,000	11,575,000			1,940,000	185,000	21,625,000
2032	8,360,000	12,325,000			1,985,000	192,351	22,862,351
2033	8,820,000	12,955,000			1,955,000	130,000	23,860,000
2034	9,305,000	13,155,000			2,005,000	66,013	24,531,013
2035	9,815,000	14,325,000			2,055,000		26,195,000
2036	10,355,000	15,070,000			2,105,000		27,530,000
2037	10,925,000	15,855,000			2,160,000		28,940,000
2038	11,525,000	15,895,000			1,258,007		28,678,007
2039	12,160,000	13,220,000					25,380,000
2040	12,830,000	13,600,000					26,430,000
2041	13,535,000	12,780,000					26,315,000
2042		13,420,000					13,420,000
2043		14,090,000					14,090,000
2044		14,795,000					14,795,000
2045		15,535,000					15,535,000
2046		16,155,000					16,155,000
2047		16,800,000					16,800,000
2048		17,475,000					17,475,000
2049		18,170,000					18,170,000
TOTAL	\$ 175,700,000	\$ 358,965,000	\$ 184,930,000	\$ 30,025,000	\$ 38,353,207	\$ 10,728,364	\$ 798,701,571

Source: Department of Management & Budget

# Rate of Principal Retirement of Tax Pledge Debt (Unaudited)

		Principal
		Retired as a
Years Ending	Principal	Percentage of
September 30	Retired	Total Principal
2021-2025	\$ 282,312,800	35.4%
2021-2030	389,915,200	48.8%
2021-2035	508,988,564	63.7%
2021-2040	645,946,571	80.9%
2021-2045	730,101,571	91.4%
2021-2050	798,701,571	100.0%

Source: Department of Management & Budget

# Debt Ratios For the Year Ended September 30, 2020 (Unaudited)

Total Direct Debt	\$ 801,803,589
Overlapping Debt	 6,938,674,050
Total direct and overlapping debt	\$ 7,740,477,639
2010 U.S. Census reported County population	1,820,584
2020 Taxable Value (TV)	\$ 44,212,092,105
2020 Sate Equalized Value (SEV)	58,020,646,715
2020 True Cash Value (TCV)	116,041,293,430
Per Capita 2020 TV	\$ 24,284.57
Per Capita 2020 SEV	31,869.25
Per Capita 2020 TCV	63,738.50
Per Capita Net Direct Debt	\$ 440.41
Per Capita Net Direct and Overlapping Debt	4,251.65
Percent of Net Direct Debt of 2020 TV	1.81%
Percent of Net Direct and Overlapping Debt of 2020 TV	17.51%

Source: Wayne County Department of Management and Budget, Municipal Advisory Council of Michigan, EMMA website via emma.msrb.org, and US Census Bureau (2010 Census Data). At present, 2020 Census data are not available.

(TV) Taxable Value

(SEV) State Equalized Value

(TCV) True Cash Value

History of State Revenue Sharing Payments (Unaudited) (in thousandas of dollars)

Table 5 below lists the amount of Distributable State Aid received by the County and the amounts withdrawn by the County from its Revenue Sharing Reserve Fund in its fiscal years 2000-2018. For teh fiscal year 2013 and after, the County's Distributable State Aid amounts include its County Incentive Program component (shown separately below). The County has qualified for the full amount of its available County Incentive Program payments every fiscal year to date.

Fiscal Year Ended September 30,	A Distr	ne County ct 140 ributable ate Aid	Inc	Wayne County Incentive Program		yne County Count ncentive Distribut		tal Wayne County tributable tate Aid	Revenue Sharing Reserve Fund Draws		Total
2000	\$	41,443	\$	-	\$	41,443	\$	-	\$ 41,443		
2001		40,711		-		40,711		-	40,711		
2002		39,683		-		39,683		-	39,683		
2003		33,783		-		33,783		-	33,783		
2004		31,687		-		31,687		71,787	103,474		
2005		-		-		-		45,175	45,175		
2006		-		-		-		46,847	46,847		
2007		-		-		-		47,924	47,924		
2008		-		-		-		34,119	34,119		
2009		-		-		-		-	-		
2010		38,702		-		38,702		-	38,702		
2011		50,032		-		50,032		-	50,032		
2012		37,891		-		37,891		-	37,891		
2013		30,528		7,637		38,165		-	38,165		
2014		32,021		8,008		40,029		-	40,029		
2015		39,940		9,985		49,925		-	49,925		
2016		40,010		10,002		50,012		-	50,012		
2017		40,498		10,002		50,500		-	50,500		
2018		41,003		10,002		51,005		-	51,005		
2019		41,242		10,002		51,244		-	51,244		
2020		31,719		8,335		40,054		-	40,054		

Source: Department of Management & Budget

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Distributable State Aid Cash Flow to the Charter County of Wayne Fiscal Year Ended September 30 (Unaudited)

	2014		201	5	201	6	2017		
	% of		% of			% of		% of	
	Wayne County	County's							
	DSA Received	Annual DSA							
October	\$ 6,130,958	15.32%	\$ 7,668,532	15.36%	\$ 7,668,452	15.33%	\$ 7,741,750	15.37%	
November	-	-	-	-	-	-	-	-	
December	6,131,313	15.32%	7,668,532	15.36%	7,668,452	15.33%	7,741,750	15.37%	
January	-	-	-	-	-	-	-	-	
February	6,131,313	15.32%	7,668,532	15.36%	7,668,452	15.33%	7,741,750	15.37%	
March	-	-	-	-	-	-	-	-	
April	6,131,313	15.32%	7,668,532	15.36%	7,668,452	15.33%	7,741,750	15.37%	
May	-	-	-	-	-	-	-	-	
June	6,131,313	15.32%	7,668,532	15.36%	7,668,452	15.33%	7,741,750	15.37%	
July	-	-	-	-	-	-	-	-	
August *	9,372,792	23.42%	11,581,992	23.20%	11,670,037	23.33%	11,670,037	23.16%	
September									
Total	\$ 40,029,002	100.00%	\$ 49,924,652	100.00%	\$ 50,012,297	100.00%	\$ 50,378,787	100.00%	

<sup>\*</sup> Because of the global pandemic, the County did not receive final payment of DSA at the end of August 2020.

Distributable State Aid Cash Flow to the Charter County of Wayne Fiscal Year Ended September 30 (Unaudited)

	201	8	201	9	2020		
		% of		% of		% of	
	Wayne County	County's	Wayne County	County's	Wayne County	County's	
	DSA Received	Annual DSA	DSA Received	Annual DSA	DSA Received	Annual DSA	
October	\$ 7,817,501	15.33%	\$ 7,857,065	15.33%	\$ 8,010,717	20.00%	
November	-	-	-	-	-	-	
December	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%	
January	-	-	-	-	-	-	
February	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%	
March	-	-	-	-	-	-	
April	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%	
May	-	-	-	-	-	-	
June	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%	
July	-	-	-	-	-	-	
August *	11,917,805	23.37%	11,958,495	23.34%	-	0.00%	
September							
Total	\$ 51,005,310	100.00%	\$ 51,243,820	100.00%	\$ 40,053,585	100.00%	

CONNECTING THE 43 COMMUNITIES

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A3 COMMUNICANTON (

CHARTER COUNTY OF WAYNE, MICHIGAN WARREN C. Detr 500 GRISWOLD STREET • DETROIT, MICHIGAN 48226

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