

WAYNE COUNTY

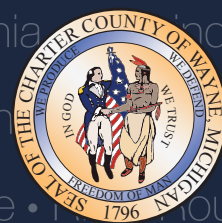
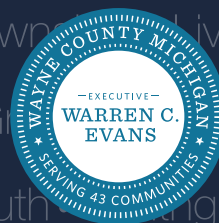
CONNECTING

THE **43** COMMUNITIES



ANNUAL COMPREHENSIVE
FINANCIAL REPORT

FOR THE YEAR ENDED
SEPTEMBER 30, 2021



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ANNUAL COMPREHENSIVE FINANCIAL REPORT

INTRODUCTORY

For the Year Ended September 30, 2021

Prepared By
**THE DEPARTMENT OF
MANAGEMENT AND BUDGET**

CHARTER COUNTY OF WAYNE, MICHIGAN

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CHARTER COUNTY OF WAYNE, MICHIGAN

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

INTRODUCTORY

For the Year Ended September 30, 2021

The Introductory Section Contains

LETTER OF TRANSMITTAL

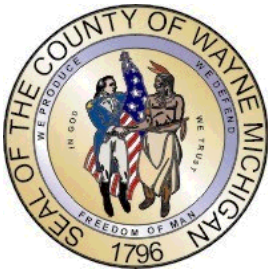
LIST OF PRINCIPAL COUNTY OFFICIALS

**WAYNE COUNTY COMMISSIONERS AND
OTHER ELECTED OFFICIALS**

ORGANIZATIONAL CHART

**CERTIFICATE OF ACHIEVEMENT FOR
EXCELLENCE IN FINANCIAL REPORTING**

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Warren C. Evans

Wayne County Executive

April 18, 2022

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. For fiscal year ended September 30, 2021, the deadline for Wayne County was extended to May 15, 2022. This report is published to fulfill that requirement for the fiscal year ended September 30, 2021.

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 issued an unmodified (“clean”) opinion on the Charter County of Wayne, Michigan’s (the County) financial statements for the year ended September 30, 2021. 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 19th 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 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 had been declining prior to the COVID-19 Pandemic in 2020. According to the Bureau of Labor Statistics, December 2019 and 2020, the unemployment rate increased from 3.7% to 8.2% but declined to 5.6% in December of 2021 as Michigan recovered from the impact of COVID-19. Similarly, employment declined from 2019 to 2020 from 4.76 million to 4.45 million while increasing to 4.49 million in December of 2021. The national unemployment rate had a similar trend the last few years; from December 2019 to 2020 the rate increased from 3.6% to 6.7% and decreased to 3.9% in December 2021.

From December 2019 to 2020, the County's unemployment rate increased from 4.5% to 12.7% due to the COVID-19 pandemic. The unemployment rate for the month of December 2021 declined to 5.4%. The County anticipates a slight decrease in property tax revenues over the next few years. With an anticipated decline in the Wayne County Treasurer's Delinquent Tax Revolving Fund, surplus transfers 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.

- Hollingsworth Expansion- Hollingsworth, a Dearborn based company, is expanding into a 500,000-square-foot facility in Brownstown Charter Township. The project is expected to generate private investment of \$17 million and create up to 250 jobs.
- Piramal Pharma Solutions Expansion- The expansion strengthens Wayne County's life sciences and healthcare industry and will bring 31 high-wage, high-skill jobs to area residents. The project is expected to generate a total private investment of \$35 million.
- International Extrusions Expansion- International Extrusions is investing \$12.5 million and creating 63 jobs.
- AGP Tech Center - A Tier One automotive supplier of automotive glass opened a new facility in Canton adding 71 new jobs and \$10.8 million investment.
- EOTech Headquarter Relocation - The company manufactures holographic and other high-end rifle scopes. They moved their headquarter, research and development, and low volume production from Ann Arbor, consolidating and expanding their operation into a building in Plymouth Township moving 50 jobs and investing \$8 million.

The County continued supporting businesses and residents affected by the COVID-19 pandemic through grants and other financial support programs.

- The County administered a \$4.1 million program that supported service-based small businesses in early 2021. The County also launched the Emergency Rental Assistance Program to support Wayne County families with rental arrears, utilities, and internet stipends.
- In 2021, the Wayne County Brownfield Redevelopment Authority's assessment grant funded 11 projects throughout the county, leveraging \$234,873 towards the local economy.
- Iconic former American Motors headquarters in Detroit project. The project will create 150 construction jobs and more than 300 permanent jobs to the county.
- Riverside Hospital property in Trenton has been vacant since 2002 and is on a path to redevelopment.

Long-term Financial Planning

Property tax abatements and tax increment financing (TIF) systems are economic development tools used to attract property development and business growth, often to economically depressed areas or areas where a change in use requires an incentive to gain economic viability. Tax incentives have the potential to achieve a variety of economic development goals, particularly in localities with smaller tax bases or stagnant growth-motivating factors in their economies. Property tax abatements, as a tool for economic development, typically forgive all or a portion of property taxes for a specific period of time. Tax increment finance (TIFs) systems use a different structure by pledging future property tax increases to fund expenditures associated with infrastructure and improvements to support the development. TIFs may also involve bonds that will be paid off by revenue diverted in this manner.

When their utilization is contemplated, property tax abatements are properly viewed through an objective total cost-benefit analysis of all tangible and intangible factors, short-term and long-term, to ensure that the desired outcome (e.g., enhanced development, population growth, increased employment opportunities) is realized as a net benefit to the community over the total cost of the foregone property tax revenue that otherwise would have been available to the local unit(s) of government, but for the incentive provided to the catalyzing economic development initiator. In a competitive local, regional, and even national economic climate, property tax abatements and TIFs often do position cities, counties, and even states against each other in a competition to determine which area can offer the most lucrative package of tax incentives to court development. It is the experience of Wayne County that the differentiating factor is the critical role that a supportive administration plays in setting enabling tax policy, which is paramount to successful tax abatement program implementation.

Although both short and long-term priorities and planning have been usurped by the coronavirus and 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. 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.
- Evaluate strategic opportunities to utilize ARPA and IIJA funds for the region's economic growth

Relevant Financial Policies

Significant financial policies and related measures include:

- Add to 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 home test kits to County residents.
- Support local small businesses through targeted coaching and technical assistance programs to recover, grow, and thrive.
- Support Wayne County residents with workforce development programs that support them in identifying job opportunities, growing their skillsets, and capturing high-paying jobs of the future.

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, 2020. This was the 22nd award in the last 25 years and the fourteenth 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 2020 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-sixth 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, 2020. 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 Newsome, CGFM
Chief Financial Officer



Yogesh Gusani, CPA
Deputy Chief Financial Officer



Graham J. Smithkort, CPA
Director of Financial Reporting

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OFFICE OF THE COUNTY EXECUTIVE

Warren C. Evans
County Executive Officer

Vacant
Deputy County Executive Officer

Genelle M. Allen
Chief Operating Officer

Khalil Rahal
Chief Administrative Officer

Assad Turfe
Chief of Staff

Brian Manning
Assistant County Executive

Stephen Grady
Deputy Chief of Staff

COUNTY EXECUTIVE DEPARTMENT HEADS

Corporation Counsel
James Heath

Health, Human and
Veterans Services
Melita Jordan

Information Technology
Hector Roman

Personnel and Human Resources
Donna Wilson

Indigent Defense Services
Robin Dillard

Economic Development
Luz Viviana Meza (Interim)

Homeland Security and
Emergency Management
Samer Jaafar (Interim)

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
1st District

David M. Knezek, Jr.
8th District

Jonathan C. Kinloch
2nd District

Terry A. Marecki
9th District

Martha G. Scott
3rd District

Melissa Daub
10th District

Ilona Varga
4th District

Abdul Haidous
11th District

Irma Clark-Coleman
5th District

Glenn S. Anderson
12th District

Monique Baker McCormick
6th District

Raymond Basham
14th District

OTHER WAYNE COUNTY ELECTED OFFICIALS

Circuit Court
Timothy M. Kenny
Chief Judge

Probate Court
Freddie G. Burton, Jr.
Chief Judge

Patricia P. Fresard
Chief Judge Pro Tempore

David Braxton
Chief Judge Pro Tempore

County Clerk
Cathy M. Garrett

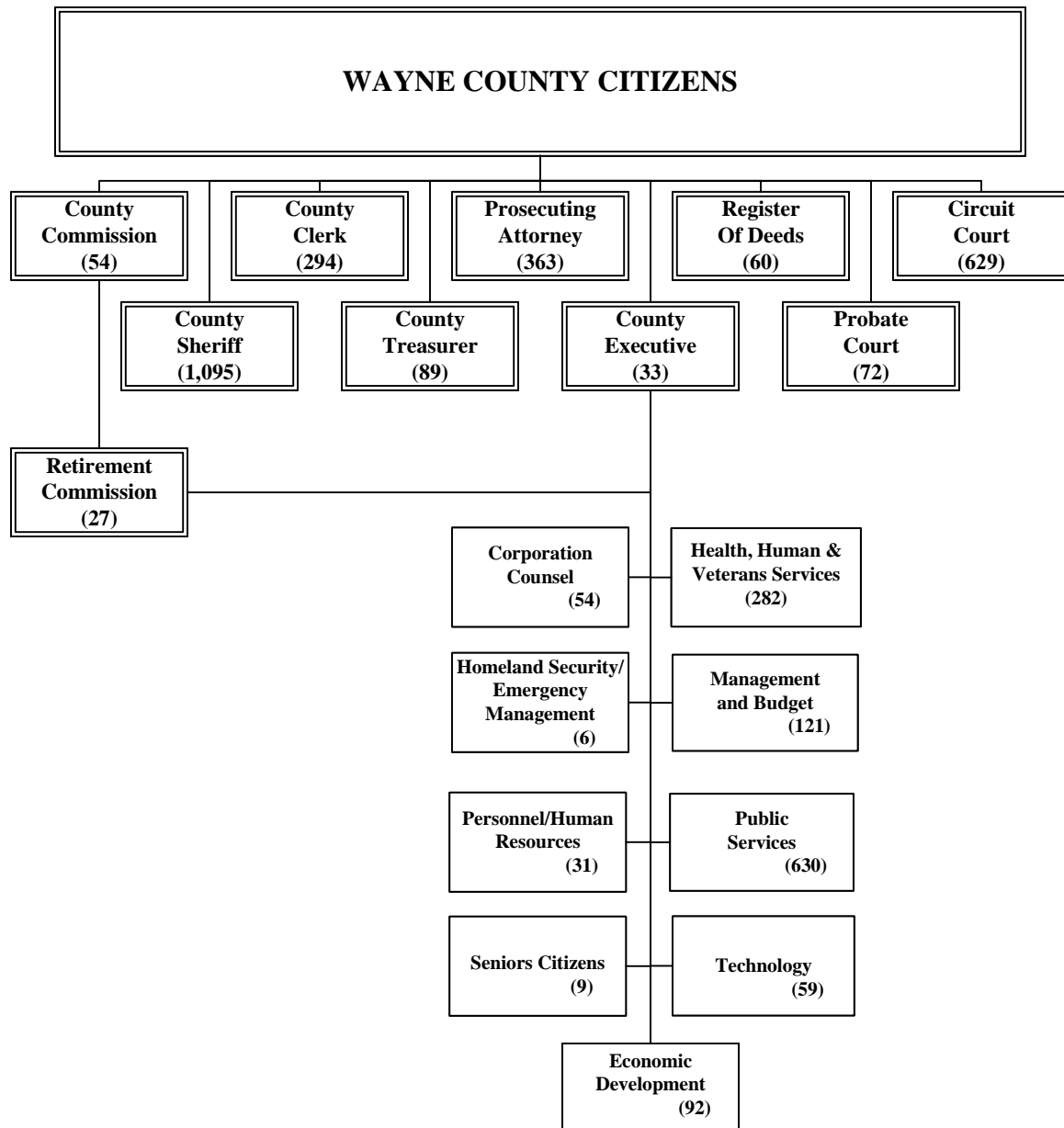
Register of Deeds
Bernard J. Youngblood

Prosecuting Attorney
Kym L. Worthy

Sheriff
Raphael Washington

Treasurer
Eric R. Sabree

WAYNE COUNTY, MICHIGAN ORGANIZATION CHART



TOTAL NUMBER OF POSITIONS: 4,000



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Charter County of Wayne
Michigan**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2020

Christopher P. Morill

Executive Director/CEO



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

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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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, 2021 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

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 11.22, 13.56, and 48.56 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 Wayne County - Detroit CDE, Inc., which represents 2.99, 2.70, and 0.75 percent of the assets, net position, and revenue, respectively, of the aggregate discretely presented component units. 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 Wayne County - Detroit CDE, Inc., 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 Wayne County - Detroit CDE, Inc. were not audited under *Government Auditing Standards*.

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, 2021 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 Matters

As discussed in Note 1 to the basic financial statements, during the year ended September 30, 2021, the County adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, which provides guidance on the identification and reporting of fiduciary activities. Our opinion is not modified with respect to this matter.

As discussed in Note 1 to the basic financial statements, the beginning of year net position of the governmental activities and the beginning of year governmental funds fund balance have been adjusted to correct a misstatement. Our opinion is not modified with the 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.

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

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.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2022 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 & Morse, PLLC

April 18, 2022

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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CHARTER COUNTY OF WAYNE, MICHIGAN

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, 2021. 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, 2021, by \$1.35 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 \$247.6 million (22.4%) for the fiscal year ended September 30, 2021. Net position of governmental activities increased by \$245.1 million (24.0%), while net position of the business-type activities increased by \$2.5 million (3.0 percent). This change in the net position of the governmental activities was \$61.1 million less than the prior year positive change of \$308.7 million and was driven by: (1) increase in revenues of \$43.2 million (4.2%) due to an increase in charges for services and gain on sale of assets, (2) increase in primary government expenses of \$103.8 million (14.5%) due to an increase in continued efforts to deal with the COVID-19 pandemic, and (3) most other County operations increased from the prior year since there was no shutdown in this fiscal year increasing expenses by \$48.3 million.

CHARTER COUNTY OF WAYNE, MICHIGAN

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, ARPA, 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 accumulate 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

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.

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 \$1.35 billion at September 30, 2021.

	Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$ 1,759,332	\$ 1,582,364	28,004	\$ 27,736	\$ 1,787,336	\$ 1,610,100
Capital assets, net	1,386,321	1,162,002	76,945	79,878	1,463,266	1,241,880
Total assets	3,145,653	2,744,366	104,949	107,614	3,250,602	2,851,980
Deferred outflow of resources	32,789	46,524	-	-	32,789	46,524
Long-term liabilities	852,749	863,828	10,666	11,512	863,415	875,340
Pension and OPEB	494,548	638,999	-	-	494,548	638,999
AP and other short-term liabilities	469,105	287,513	6,754	11,097	475,859	298,610
Total liabilities	1,816,402	1,790,340	17,420	22,609	1,833,822	1,812,949
Deferred inflow of resources	97,105	6,464	-	-	97,105	6,464
Net position:						
Net investment in capital assets	787,043	787,701	68,437	70,665	855,480	858,366
Restricted	477,950	425,798	2,429	2,798	480,379	428,596
Unrestricted	(58)	(219,413)	16,663	11,542	16,605	(207,871)
Total net position	\$ 1,264,935	\$ 994,086	\$ 87,529	\$ 85,005	\$ 1,352,464	\$ 1,079,091

By far the largest portion of the County's net position for governmental activities and business-type activities combined (\$855.5 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, \$480.4 million, represents resources that are subject to external restrictions on how they may be used. Governmental activities restricted net position of \$478.0 million for a variety of purposes. The restricted net position increased by \$52.2 million. Business-type activities has \$2.4 million in restricted net position due to restrictions on assets imposed by bonded debt instruments, a decrease of \$0.4 million from the prior year.

The County's unrestricted net position has a balance of \$16.6 million. Governmental activities has an unrestricted deficit balance of \$0.1 million, attributable to pension and OPEB liabilities.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

Change in Net Position (in thousands)

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Program revenues:						
Charges for services	\$ 156,729	\$ 135,085	\$ 65,037	\$ 63,805	\$ 221,766	\$ 198,890
Operating grants	387,923	418,500	958	1,010	388,881	419,510
Capital grants	22,529	26,215	-	-	22,529	26,215
General revenues:						
Property taxes	328,999	312,125	-	-	328,999	312,125
Sales taxes	56,984	44,082	-	-	56,984	44,082
Excise taxes	7,831	7,042	-	-	7,831	7,042
Airport parking taxes	11,733	11,257	-	-	11,733	11,257
State sources	15,131	8,867	-	-	15,131	8,867
Investment earnings	7,083	22,840	82	115	7,165	22,955
Gain on sale of assets	41,085	13,259	-	-	41,085	13,259
Other revenue	27,021	20,536	-	-	27,021	20,536
Total revenues	1,063,048	1,019,808	66,077	64,930	1,129,125	1,084,738
Expenses:						
General government	251,960	180,802	-	-	251,960	180,802
Legislative	6,698	5,266	-	-	6,698	5,266
Judicial	118,532	117,390	-	-	118,532	117,390
Public safety	89,332	97,056	-	-	89,332	97,056
Public works	2,924	436	-	-	2,924	436
Highways, streets and bridges	112,088	97,498	-	-	112,088	97,498
Health and welfare	175,500	163,621	-	-	175,500	163,621
Recreation and cultural	9,730	6,894	-	-	9,730	6,894
Community and economic development	19,883	5,984	-	-	19,883	5,984
Interest on long-term debt	31,685	39,525	-	-	31,685	39,525
Sewage disposal systems	-	-	62,385	60,944	62,385	60,944
Jail commissary	-	-	807	667	807	667
Total expenses	818,332	714,472	63,192	61,611	881,524	776,083
Change in net position before transfers and special item	244,716	305,336	2,885	3,319	247,601	308,655
Transfers	361	793	(361)	(793)	-	-
Change in net position	245,077	306,129	2,524	2,526	247,601	308,655
Net position:						
Beginning of year	1,019,858	687,957	85,005	82,479	1,104,863	770,436
End of year	\$ 1,264,935	\$ 994,086	\$ 87,529	\$ 85,005	\$ 1,352,464	\$ 1,079,091

Governmental Activities. Governmental activities increased the County's net position by \$245.1 million as compared to an increase of \$306.1 million the prior year, a change from one year to the next of \$61.0 million. Factors contributing to the change from the prior year are:

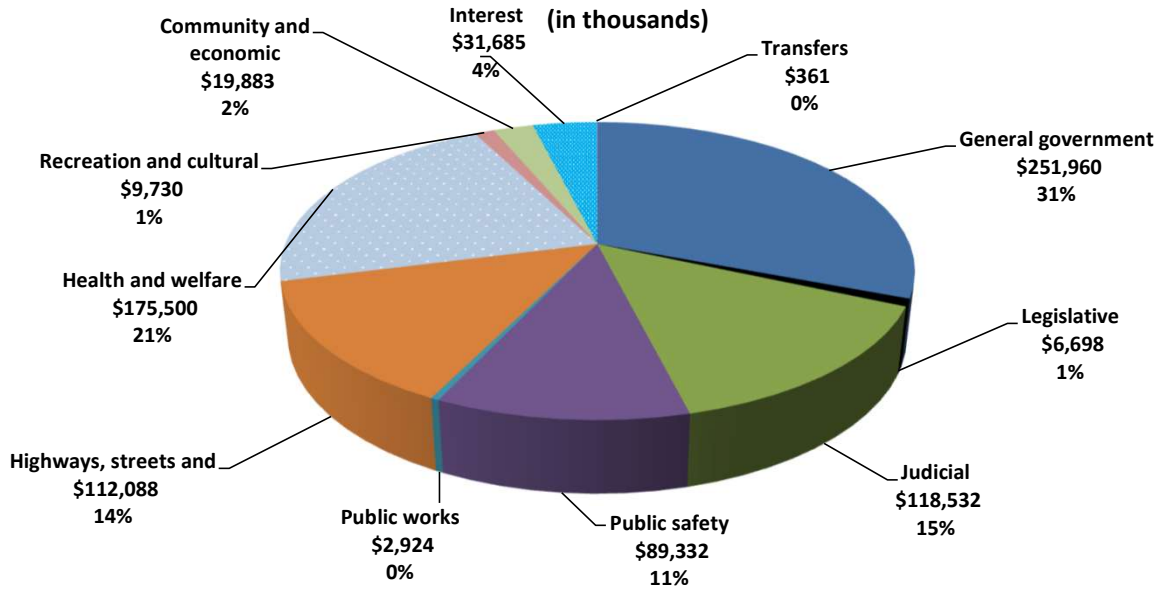
- Total revenues increased by \$43.2 million (or 4.2%) whereas total expenses increased by \$103.9 million (or 14.5%) reducing the annual surplus by \$61.0 million.
- Charges for services revenue increased \$21.6 million of which \$32.0 million was attributable to general government and an offset \$11.0 million was attributable to a reduction from public safety. The general government increase was primarily due to an increase in delinquent tax revolving fund revenues (\$19.5 million) and the decrease in public safety was due to a reduced need for court security operations (\$11.3 million).

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

- Operating grants revenue decreased by \$30.6 million from \$418.5 million to \$387.9 million. COVID-19 related grants accounted for the reduction of \$30.6 million.
- Tax revenues (property and activity based taxes) increased by \$31.0 million from the prior year level. Property tax revenues increased \$16.9 million based on higher property valuations while activity based taxes (sales, excise, and parking) increased \$14.2 million as the economy is starting to recover from the COVID-19 shutdowns.
- Investment earnings revenue decreased by \$15.8 million (69.0%) from \$22.8 million to \$7.1 million. The decrease is directly related to the decrease in interest rates of the County's financial institutions.
- Gain on sale of assets revenue increased by \$27.8 million primarily due to the recognition of \$40.5 million from the 2018 sale of County properties whose gain is recognized under GASB 62.
- General government expenses increased by \$71.2 (39.4%) million from \$180.8 million to \$252.0 million. The majority of the increase is from the County's continued efforts to deal with the COVID-19 pandemic (\$38.3 million) and a smaller decrease in OPEB (\$18.2 million) than in the prior year.

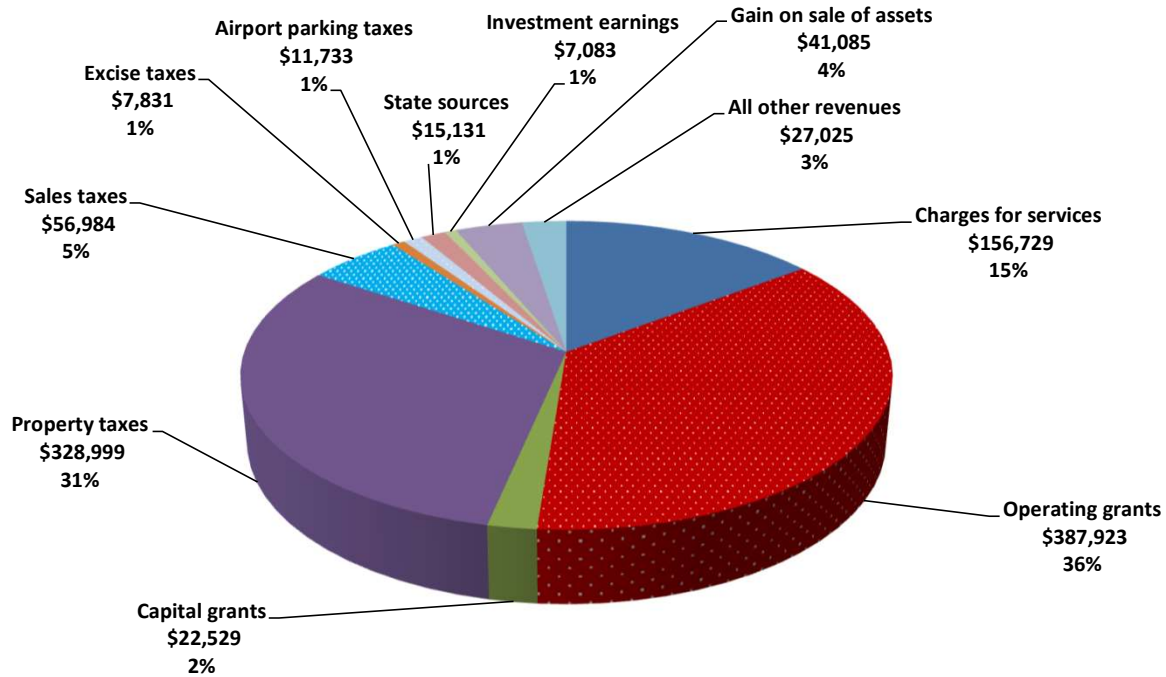
Summary of Expenses - Governmental Activities



CHARTER COUNTY OF WAYNE, MICHIGAN

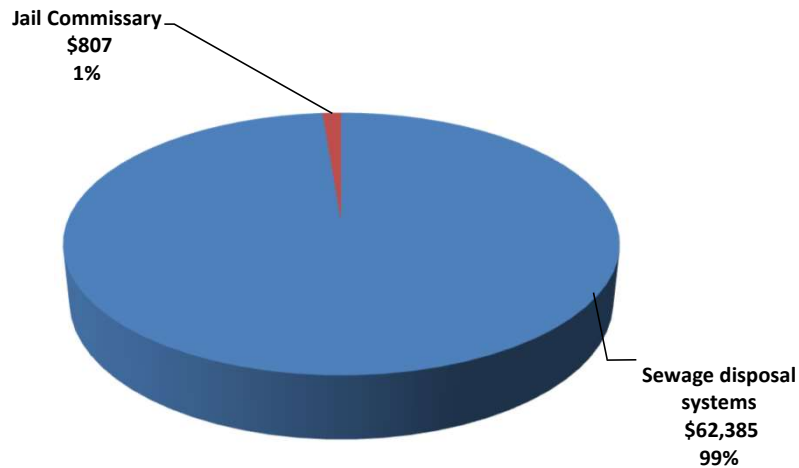
Management's Discussion and Analysis (Unaudited)

Revenue by Source - Governmental Activities (in thousands)



Business-type Activities. The business-type activities increased the County's net position by \$2.5 million for the year compared to a \$2.5 million increase from the prior year.

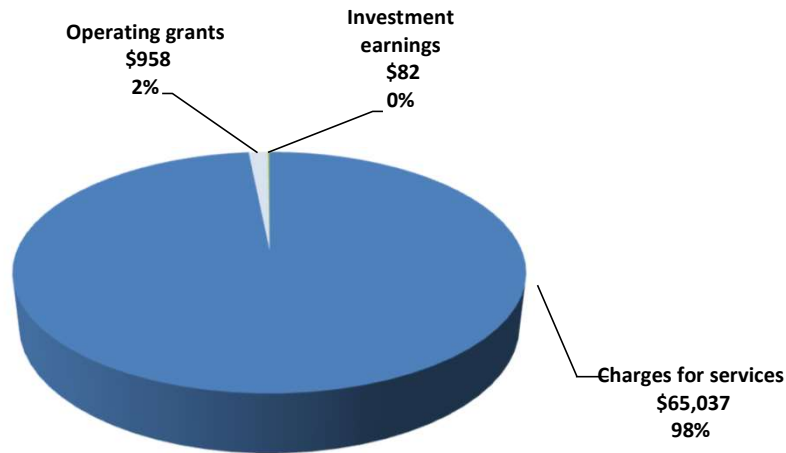
Summary of Expenses - Business-type Activities (in thousands)



CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

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 \$777.3 million, a decrease of \$46.8 million over the prior year. Nonspendable fund balances totaled \$17.5 million, committed fund balance totaled \$13.0 million, assigned fund balances totaled \$184.5 million, and unassigned fund balance totaled \$230.6 million. The remainder of fund balance (totaling \$331.7 million) is restricted: (1) health and welfare \$38.3 million; (2) to pay debt service \$56.3 million; (3) to pay for capital projects and improvements \$44.1 million; (4) for roads \$138.8 million; and (5) for other restricted purposes \$54.3 million.

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 \$261.0 million, of which \$232.7 million was unassigned.

The fund balance of the General Fund increased by \$46.1 million over the prior year. Significant fluctuations from the prior year are discussed below:

- Overall General Fund revenues increased \$31.3 million (6.1%) from the prior year after a \$48.4 million decrease last year.
- State sales tax revenues increased by \$12.9 million from the prior year as Michigan continues to recover from the COVID-19 pandemic and sales tax collections are increasing.
- State sources of revenues increased by \$6.3 million compared to the prior year, an increase of 77.8%. The State of Michigan increased the amount paid to the County for personal property tax recovery related to the phase out of personal property taxes.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

- Other revenues increased by \$5.7 million or 29.9% from fiscal year 2020. The increase is due to the implementation of GASB Statement 84 Fiduciary Activities whereby some previously held funds are now considered part of the operating activities of the County.
- Overall General Fund expenditures increased \$41.0 million (12.5%) from the prior year. Notable changes from the prior year were general government expenditures.
- General government expenditures increased by \$50.3 million primarily from the County's continued efforts to deal with the COVID-19 pandemic (\$38.3 million).

The fund balance for the other major governmental funds of the County at September 30, 2021 amounted to the following:

- The Roads Fund reported a total fund balance of \$151.2 million of which \$12.5 million is nonspendable and \$138.8 million is restricted as to purpose. The Roads Fund total fund balance increased \$6.1 million as funding has accumulated for a variety of forthcoming projects.
- The American Rescue Plan (ARPA) Fund is a new major fund this year. This fund was created to track Federal funding awarded through the American Rescue Plan Act (ARPA). Wayne County was awarded \$169.9 million during the year under the under the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program and an additional \$13.1 million under the Emergency Rental Assistance Program (ERAP). The funding provided can be used to make strategic investments in long-lived assets, rebuild reserves to enhance financial stability, and cover temporary operating shortfalls until economic conditions and operations normalize. Total revenues for this fund were reported at \$1.9 million for fiscal year 2021. This amount represents 0.2% of the total revenues in the governmental funds. The expenditures were \$1.6 million, representing 0.1% of governmental funds expenditures. The remainder of the cash receipts are recorded as deferred revenue for fiscal year 2021. The ARPA fund as a fund balance of \$0.3 million as of September 30, 2021. Wayne County also anticipates receiving a second installment of ARPA funding in the amount of \$169.9 million related to SLFRF and \$19.0 million related to ERAP during fiscal 2022.
- The COVID-19 Fund (a fund introduced in fiscal year 2020 to account for the various federal and state grants to combat the local impact of the global pandemic) has a fund balance of \$58.3 million, of which \$58.3 million is assigned as to purpose.
- The Criminal Justice Center Fund has a total fund balance of \$92.5 million of which \$46.5 million is restricted for construction and \$46.0 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 \$79.9 million. The system's net position is made up of \$68.4 million of net investment in capital assets and \$11.5 million of unrestricted net position.

The net position for the Delinquent Tax Revolving Fund amounted to \$155.7 million, an increase of \$16.3 million due primarily to the program increasing the amount retained for future years.

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:

- Property tax revenues was anticipated to exceed the original budget by approximately \$41.0 million. The budget was amended to reflect the anticipated increase.
- State grants and contracts revenues were amended when the County was notified of new state grants during the fiscal, after the original budget was adopted of \$7.0 million.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

- Economic and neighborhood development budget was amended (\$5.6 million) for a State of Michigan flood grant which was awarded after the original budget was adopted.
- The transfers out budget increased by \$47.0 million primarily for criminal justice center construction (\$10.0 million), COVID-19 response (\$16.9 million) and capital projects (\$14.0 million).

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 \$17.0 million under budget primarily due to the decrease in revenues from charges for services (\$16.8 million).
- Judicial expenditures were below budget by \$21.7 million from lower operating costs due to the shutdown of operations during the fiscal year. The circuit court was \$13.4 million below budget and the friend of the court was \$7.7 million.
- Public safety expenditures were \$47.9 million under budget mostly due to the significant reduction of jail operations during COVID-19. During the pandemic, the average daily population decreased from approximately 1,400 to approximately 1,100.
- Conversely non-departmental expenditures exceeded budget by \$36.5 million. The majority of the over budget amount was due to a change in approach in spending COVID related grants but a budget adjustment was not formalized prior to year end.

Capital Asset and Debt Administration

The County's governmental activities capital assets net of accumulated depreciation for governmental activities increased by \$224.3 million in fiscal year 2021. This was primarily due to construction in progress (\$214.8 million), notably the Criminal Justice Center, increasing by \$203.6 million. Depreciation of the governmental assets totaled \$41.6 million.

	Capital Assets (Net of Depreciation) (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Land and improvements	\$ 531,895	\$ 531,896	\$ 1,449	\$ 1,449	\$ 533,344	\$ 533,345
Buildings and improvements	38,470	43,941	83	336	38,553	44,277
Machinery, equipment and vehicles	34,991	33,420	15	24	35,006	33,444
Infrastructure	290,370	276,932	75,398	78,069	365,768	355,001
Construction in progress	490,595	275,813	-	-	490,595	275,813
Total capital assets, net	\$ 1,386,321	\$ 1,162,002	\$ 76,945	\$ 79,878	\$ 1,463,266	\$ 1,241,880

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 \$810.0 million. Of the total bonded debt, \$613.8 million is comprised of debt primarily backed by the full faith and credit of the County (general obligation bonds). \$47.1 million of is debt primarily backed by specified revenue sources of the County (revenue bonds). The remaining \$149.2 million consists of delinquent tax notes.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis (Unaudited)

During the current fiscal year, the County's total bonded debt and notes decreased by \$3.2 million. Debt for governmental activities decreased by \$2.3 million. The decrease is primarily due to principal repayment and principal payments of long-term debt of \$178.0 million. The County's delinquent tax notes borrowing decreased by \$35.8 million (principal repayment exceed new issuance). Business-type activities debt decreased by \$0.9 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	
	2021	2020	2021	2020	2021	2020
General obligation bonds (backed by the County)	\$ 556,885	\$ 543,185	\$ 2,063	\$ 2,208	\$ 558,948	\$ 545,393
Capital leases & notes payable	149,157	184,930	-	-	149,157	184,930
Bond discount	(12)	(136)	-	-	(12)	(136)
Bond premium	54,830	30,494	-	-	54,830	30,494
Total general obligation bonds, net of bond discount and premium	760,861	758,473	2,063	2,208	762,924	760,681
Revenue bonds (backed by specific fee revenues)	38,605	43,330	8,508	9,213	47,113	52,543
Total bonds and notes payable, net of bond discounts and premiums	\$ 799,466	\$ 801,803	\$ 10,571	\$ 11,421	\$ 810,037	\$ 813,224

The County has a "BBB+" with a positive outlook from Fitch Ratings, a "A" with a stable outlook from Standard & Poor's, a "A3" with a positive 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 ten percent (10%) of its total state equalized valuation. The County's current debt obligation (debt carrying the County's limited tax general obligation) is approximately \$785.3 million including tax notes and certain component unit obligations, which is significantly less than the County's \$6.1 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 2021 Equalization Report indicates that the total State Equalized Value for Wayne County increased by \$2.6 billion, from \$58.0 billion to \$60.6 billion, an increase of 4.6%. The total taxable value of the County serves as the basis for current and future tax levies. The total taxable value increased \$1.2 billion, from \$44.2 billion to \$45.4 billion, an increase of 2.7%.
- The County projects balanced operations for the General Fund and governmental activities for fiscal year 2021-2022. The budget totals \$1.67 billion which represents an increase from fiscal year 2020-2021 of \$16.1 million. The General Fund's adopted budget decreased \$51.3 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.
 - Completion of the 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 stimulate economic activities.

CHARTER COUNTY OF WAYNE, MICHIGAN

Management's Discussion and Analysis

(Unaudited)

- 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 7.0% from 239.1 in December 2020 to 255.8 in December 2021.

COVID-19 Pandemic Impact

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 \$7.8 million in tourist excise tax collections compared to the budgeted amount of \$10.4 million.

COVID-19 Response Assistance - The Wayne County received an additional \$135.8 million from federal and pass-through funding from the state under the CARES Act during fiscal year 2021. The County was also awarded \$169.9 million during the year under the American Rescue Plan Act (ARPA) of 2021 for the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program and an additional \$13.1 million under the Emergency Rental Assistance Program (ERAP). The County anticipates receiving a second installment of ARPA funding in the amount of \$169.9 million related to SLFRF and \$19.0 million related to ERAP during fiscal 2022.

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.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

BASIC FINANCIAL STATEMENTS

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CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Assets				
Equity in pooled cash and investments	\$ 984,921,806	\$ 13,847,892	\$ 998,769,698	\$ 27,719,167
Other cash and investments	4,774,485	40,874	4,815,359	21,851,099
Internal balances	2,595,321	(2,595,321)	-	-
Receivables:				
Due within one year	159,142,921	5,026,557	164,169,478	1,003,218
Due in more than one year	115,524,607	-	115,524,607	-
Due from other governments	1,800,848	9,621,473	11,422,321	756,578
Other assets	17,410,786	-	17,410,786	50,531
Assets held for resale	-	-	-	3,276,700
Restricted assets:				
Equity in pooled cash and investments	259,798,429	-	259,798,429	-
Other cash and investments	50,992,495	-	50,992,495	-
Accounts receivables	154,876,436	2,063,364	156,939,800	42,995,128
Due from other governments	7,493,589	-	7,493,589	-
Capital assets not being depreciated	1,020,150,608	1,448,847	1,021,599,455	43,103,655
Capital assets being depreciated, net	366,170,318	75,495,672	441,665,990	18,488,786
Total assets	3,145,652,649	104,949,358	3,250,602,007	159,244,862
Deferred outflows of resources				
Deferred charge on refunding	1,062,315	-	1,062,315	-
Deferred pension amounts	31,726,626	-	31,726,626	16,564
Total deferred outflows of resources	32,788,941	-	32,788,941	16,564
Liabilities				
Accounts payable and accrued expenses	207,506,827	6,293,933	213,800,760	9,439,688
Accrued interest payable	11,076,802	-	11,076,802	-
Unearned revenue	215,640,077	-	215,640,077	2,438,613
Due to other governments	34,881,215	460,615	35,341,830	2,098,712
Real estate sale obligations	16,682,540	-	16,682,540	-
Bonds, notes and other liabilities:				
Due within one year	123,861,268	974,499	124,835,767	2,768,182
Due in more than one year	712,205,269	9,691,277	721,896,546	40,269,131
Other noncurrent liabilities due in more than one year:				
Net OPEB liability	74,938,340	-	74,938,340	39,660
Net pension liability	419,609,419	-	419,609,419	225,064
Total liabilities	1,816,401,757	17,420,324	1,833,822,081	57,279,050
Deferred inflows of resources				
Deferred pension amounts	94,741,157	-	94,741,157	64,837
Deferred OPEB amounts	2,364,000	-	2,364,000	1,000
Total deferred inflows of resources	97,105,157	-	97,105,157	65,837
Net position				
Net investment in capital assets	787,043,098	68,436,606	855,479,704	61,592,441
Restricted for:				
Inpatient hospitalization	7,070,552	-	7,070,552	-
Health and welfare	58,976,423	-	58,976,423	-
Delinquent tax administration	155,323,553	-	155,323,553	-
Debt service	63,658,083	-	63,658,083	-
Veterans programs	2,997,578	-	2,997,578	-
Recreation and cultural	10,989,703	-	10,989,703	-
Highways and streets	151,599,227	-	151,599,227	-
Public safety	18,455,969	-	18,455,969	-
Economic development	3,076,564	-	3,076,564	-
Bond programs	-	2,429,573	2,429,573	-
Capital projects	4,652,017	-	4,652,017	-
COVID-19 response	1,150,269	-	1,150,269	-
Unrestricted (deficit)	(58,360)	16,662,855	16,604,495	40,324,098
Total net position	\$ 1,264,934,676	\$ 87,529,034	\$ 1,352,463,710	\$ 101,916,539

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities For the Year Ended September 30, 2021

Functions / Programs	Expenses	Program Revenues			Net (Expense) Revenue
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	
Primary government					
Governmental activities:					
General government	\$ 251,960,114	\$ 101,258,208	\$ 92,334,626	\$ 36,789	\$ (58,330,491)
Legislative	6,698,158	1,768,178	-	-	(4,929,980)
Judicial	118,532,139	8,601,789	53,347,578	-	(56,582,772)
Public safety	89,331,468	18,820,384	4,212,263	-	(66,298,821)
Public works	2,924,045	-	-	-	(2,924,045)
Highways, streets and bridges	112,088,201	2,858,729	128,942,422	22,492,438	42,205,388
Health and welfare	175,500,165	14,740,067	99,388,176	-	(61,371,922)
Recreation and cultural	9,730,333	1,367,415	84,783	-	(8,278,135)
Community and economic development	19,883,217	7,314,895	9,613,525	-	(2,954,797)
Interest on long-term debt	31,684,477	-	-	-	(31,684,477)
Total governmental activities	818,332,317	156,729,665	387,923,373	22,529,227	(251,150,052)
Business-type activities:					
Rouge Valley sewage disposal system	60,471,548	61,032,835	903,270	-	1,464,557
CSO basins	1,913,600	2,047,627	55,209	-	189,236
Jail commissary	806,985	1,956,413	-	-	1,149,428
Total business-type activities	63,192,133	65,036,875	958,479	-	2,803,221
Total primary government	\$ 881,524,450	\$ 221,766,540	\$ 388,881,852	\$ 22,529,227	\$ (248,346,831)
Component units:					
Drainage Districts	\$ 12,362,059	\$ 726,154	\$ 3,292,350	\$ -	\$ (8,343,555)
HealthChoice of Michigan	19,222,770	21,179,677	-	-	1,956,907
Wayne County Land Bank Corporation	1,557,910	1,441,514	2,539,231	-	2,422,835
Wayne County - Detroit CDE, Inc.	88,292	-	-	-	(88,292)
Greater Wayne County Economic Development Corporation	4,568	-	-	-	(4,568)
Brownfield Redevelopment Authority	147,323	-	40,695	-	(106,628)
Total component units	\$ 33,382,922	\$ 23,347,345	\$ 5,872,276	\$ -	\$ (4,163,301)

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities For the Year Ended September 30, 2021

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Change in net position				
Net expense from previous page	\$ (251,150,052)	\$ 2,803,221	\$ (248,346,831)	\$ (4,163,301)
General revenues:				
Taxes:				
Property	328,999,176	-	328,999,176	13,758,484
State sales	56,984,275	-	56,984,275	-
Excise	7,830,892	-	7,830,892	-
Airport parking	11,732,600	-	11,732,600	-
State sources	15,130,819	-	15,130,819	-
Investment earnings	7,082,792	82,204	7,164,996	175,570
Other revenue	27,020,697	-	27,020,697	477,304
Gain on disposal of assets	41,084,516	-	41,084,516	-
Total general revenues	495,865,767	82,204	495,947,971	14,411,358
Transfers in (out)	361,400	(361,400)	-	-
Change in net position	245,077,115	2,524,025	247,601,140	10,248,057
Net position, beginning of year, as restated	1,019,857,561	85,005,009	1,104,862,570	91,668,482
Net position, end of year	<u>\$ 1,264,934,676</u>	<u>\$ 87,529,034</u>	<u>\$ 1,352,463,710</u>	<u>\$ 101,916,539</u>
				concluded.

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Balance Sheet Governmental Funds September 30, 2021

	General	Roads	ARPA	COVID-19
Assets				
Equity in pooled cash and investments	\$ 282,949,156	\$ 180,681,057	\$ 183,150,103	\$ 100,873,324
Other cash and investments	-	1,276,897	-	-
Due from other funds	10,109,866	-	-	-
Interfund receivable	7,150,898	-	-	-
Receivables:				
Current property taxes	71,106,482	-	-	-
Delinquent property taxes	1,138,651	-	-	-
Accounts	1,141,723	216,525	-	-
Due from other governments	39,043,443	14,469,061	115,078	1,798,004
Less allowance for uncollectible accounts	(6,586,158)	(829,199)	-	-
Supplies inventory	8,022	8,345,618	-	-
Prepayments and deposits	180,938	4,122,406	-	-
Restricted assets:				
Due from other governments restricted	-	-	-	-
Equity in pooled cash and investments	-	-	-	-
Total assets	\$ 406,243,021	\$ 208,282,365	\$ 183,265,181	\$ 102,671,328
Liabilities				
Accounts and contracts payable	\$ 5,976,131	\$ 17,462,768	\$ -	\$ 10,826,083
Due to other funds	-	-	-	-
Interfund payable	-	-	-	-
Due to other governments	2,967,552	12,826,075	-	801,180
Accrued wages and benefits	8,787,017	849,991	-	-
Deposits	-	22,689,170	-	-
Other liabilities	64,363,924	2,855,134	1,426,784	-
Unearned revenue	1,806,821	-	181,564,205	31,595,836
Total liabilities	83,901,445	56,683,138	182,990,989	43,223,099
Deferred inflows of resources				
Unavailable property taxes	45,466,609	-	-	-
Unavailable receivable	-	-	-	-
Unavailable grants	15,919,772	368,641	-	1,150,269
Total deferred inflows of resources	61,386,381	368,641	-	1,150,269
Fund balances				
Nonspendable	3,327,192	12,468,024	-	-
Restricted	-	138,762,562	274,192	-
Committed	12,997,806	-	-	-
Assigned	11,976,604	-	-	58,297,960
Unassigned (deficit)	232,653,593	-	-	-
Total fund balances	260,955,195	151,230,586	274,192	58,297,960
Total liabilities, deferred inflows of resources and fund balances	\$ 406,243,021	\$ 208,282,365	\$ 183,265,181	\$ 102,671,328

continued...

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Balance Sheet Governmental Funds September 30, 2021

	Criminal Justice Center	Nonmajor Governmental Funds	Total
Assets			
Equity in pooled cash and investments	\$ 25,841,166	\$ 174,393,963	\$ 947,888,769
Other cash and investments	-	3,494,538	4,771,435
Due from other funds	-	2,982,775	13,092,641
Interfund receivable	-	-	7,150,898
Receivables:			
Current property taxes	-	-	71,106,482
Delinquent property taxes	-	-	1,138,651
Accounts	-	12,873,371	14,231,619
Due from other governments	-	26,350,481	81,776,067
Less allowance for uncollectible accounts	-	-	(7,415,357)
Supplies inventory	-	398,727	8,752,367
Prepayments and deposits	-	1,258,283	5,561,627
Restricted assets:			
Due from other governments restricted	-	7,345,000	7,345,000
Equity in pooled cash and investments	98,629,070	52,656,114	151,285,184
Total assets	\$ 124,470,236	\$ 281,753,252	\$ 1,306,685,383
Liabilities			
Accounts and contracts payable	\$ 30,218,485	\$ 13,284,209	\$ 77,767,676
Due to other funds	1,745,214	11,347,427	13,092,641
Interfund payable	-	4,469,741	4,469,741
Due to other governments	-	10,781,625	27,376,432
Accrued wages and benefits	-	959,159	10,596,167
Deposits	-	-	22,689,170
Other liabilities	-	10,222,930	78,868,772
Unearned revenue	-	673,215	215,640,077
Total liabilities	31,963,699	51,738,306	450,500,676
Deferred inflows of resources			
Unavailable property taxes	-	-	45,466,609
Unavailable receivable	-	7,345,000	7,345,000
Unavailable grants	-	8,651,732	26,090,414
Total deferred inflows of resources	-	15,996,732	78,902,023
Fund balances			
Nonspendable	-	1,657,010	17,452,226
Restricted	46,486,800	146,213,345	331,736,899
Committed	-	-	12,997,806
Assigned	46,019,737	68,158,023	184,452,324
Unassigned (deficit)	-	(2,010,164)	230,643,429
Total fund balances	92,506,537	214,018,214	777,282,684
Total liabilities, deferred inflows of resources and fund balances	\$ 124,470,236	\$ 281,753,252	\$ 1,306,685,383

concluded.

See accompanying notes to the basic financial statements.

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CHARTER COUNTY OF WAYNE, MICHIGAN

Reconciliation of the Balance Sheet of Governmental Funds To the Statement of Net Position September 30, 2021

Total fund balances - total governmental funds \$ 777,282,684

Amounts reported for *governmental activities* in the Statement of Net Position are different because:

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

Governmental capital assets	3,302,049,257
Less accumulated depreciation	(1,917,279,458)

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 the Statement of Net Position.

(17,514,312)

The assets and liabilities of the Delinquent Tax Revolving fund, an enterprise fund, are recorded as governmental activities in the Statement of Net Position.

155,677,817

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	45,466,609
Deferred inflows - unavailable grants	26,090,414
Deferred inflows - unavailable receivables	7,345,000
Deferred inflows - unavailable receivables	-

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.

115,524,607

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	(392,068,765)
Other postemployment benefit liability	(70,702,658)
Deferred inflows related to the net pension asset and liability	(88,479,295)
Deferred outflows related to the net pension asset and liability	29,656,584
Deferred inflows related to the net OPEB liability	(2,230,000)

Long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the governmental funds.

Bonds, capital leases, notes and other debt	(595,490,000)
Unamortized bond premium	(54,830,378)
Unamortized bond discount	11,489
Unamortized deferred charge on refunding	1,062,315
Accrued interest payable	(11,076,802)
Compensated absences	(20,212,892)
Claims, litigation and assessments	(8,665,000)
Real estate sale obligations	(16,682,540)

Net position of governmental activities \$ 1,264,934,676

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2021

	General	Roads	ARPA	COVID-19
Revenues				
Taxes:				
Property	\$ 304,786,945	\$ -	\$ -	\$ -
State sales	56,984,275	-	-	-
Excise	-	-	-	-
Licenses and permits	905,861	-	-	-
Federal grants	22,349,661	1,049,991	1,612,433	96,537,658
State grants and contracts	22,880,742	128,361,353	-	7,495,897
Local grants and contracts	580,628	981,752	-	25,000
State sources	14,329,543	-	-	-
Charges for services	94,438,815	2,858,729	-	-
Interest revenue and rents	2,370,963	2,055,583	274,192	161,279
Other	24,573,527	20,706	-	25,000
Total revenues	544,200,960	135,328,114	1,886,625	104,244,834
Expenditures				
Current operations:				
Legislative	8,311,183	-	-	-
Judicial	82,149,502	-	-	1,932,133
General government	180,529,536	-	-	45,993,437
Public safety	73,980,723	-	-	37,047,927
Public works	521,612	-	-	-
Highways, streets and bridges	-	120,935,807	-	377
Health and welfare	22,706,401	-	1,612,433	27,602,403
Recreational and cultural	-	-	-	-
Community and economic development	-	-	-	-
Capital outlay	490,862	8,040,874	-	1,667,673
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	368,689,819	128,976,681	1,612,433	114,243,950
Revenues over (under) expenditures	175,511,141	6,351,433	274,192	(9,999,116)
Other financing sources (uses)				
Transfers in	32,292,340	-	-	16,887,040
Transfers out	(162,271,195)	(317,962)	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Premium on long-term debt	-	-	-	-
Proceeds from sale of capital assets	589,590	83,267	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	(129,389,265)	(234,695)	-	16,887,040
Net change in fund balances	46,121,876	6,116,738	274,192	6,887,924
Fund balances, beginning of year, as restated	214,833,319	145,113,848	-	51,410,036
Fund balances, end of year	\$ 260,955,195	\$ 151,230,586	\$ 274,192	\$ 58,297,960

continued...

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Revenues, Expenditures, and Changes in Fund Balances Governmental Funds For the Year Ended September 30, 2021

	Criminal Justice Center	Nonmajor Governmental Funds	Total
Revenues			
Taxes:			
Property	\$ -	\$ 15,113,845	\$ 319,900,790
State sales	-	-	56,984,275
Excise	-	7,830,892	7,830,892
Licenses and permits	-	78,548	984,409
Federal grants	-	21,562,926	143,112,669
State grants and contracts	-	77,833,764	236,571,756
Local grants and contracts	-	9,694,029	11,281,409
State sources	-	801,276	15,130,819
Charges for services	-	21,103,180	118,400,724
Interest revenue (loss) and rents	13,819	3,297,499	8,173,335
Other	-	415,126	25,034,359
Total revenues	13,819	157,731,085	943,405,437
Expenditures			
Current operations:			
Legislative	-	-	8,311,183
Judicial	-	21,141,964	105,223,599
General government	-	1,303,982	227,826,955
Public safety	-	8,439,260	119,467,910
Public works	-	-	521,612
Highways, streets and bridges	-	-	120,936,184
Health and welfare	-	137,441,372	189,362,609
Recreational and cultural	-	12,130,085	12,130,085
Community and economic development	-	16,804,341	16,804,341
Capital outlay	203,644,863	4,458,993	218,303,265
Debt service:			
Principal	-	59,950,000	59,950,000
Interest	-	34,480,826	34,480,826
Total expenditures	203,644,863	296,150,823	1,113,318,569
Revenues over (under) expenditures	(203,631,044)	(138,419,738)	(169,913,132)
Other financing sources (uses)			
Transfers in	13,032,316	408,147,255	470,358,951
Transfers out	-	(281,112,491)	(443,701,648)
Proceeds from issuance of long-term debt	-	244,625,000	244,625,000
Premium on long-term debt	-	26,869,864	26,869,864
Proceeds from sale of capital assets	-	23,980	696,837
Payment to bond refunding escrow agent	-	(175,700,000)	(175,700,000)
Total other financing sources (uses)	13,032,316	222,853,608	123,149,004
Net change in fund balances	(190,598,728)	84,433,870	(46,764,128)
Fund balances, beginning of year, as restated	283,105,265	129,584,344	824,046,812
Fund balances, end of year	\$ 92,506,537	\$ 214,018,214	\$ 777,282,684

concluded.

See accompanying notes to the basic financial statements.

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CHARTER COUNTY OF WAYNE, MICHIGAN

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, 2021

Net change in fund balances - total governmental funds	\$ (46,764,128)
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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.	(5,334,345)
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The change in net position of the Delinquent Tax Revolving Fund, an enterprise fund, is reported with governmental activities in the Statement of Activities.	16,296,098
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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	244,150,673
Less current year depreciation	(41,106,394)
Loss on sale of capital assets	(15,488)

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.	21,442,447
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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.	235,650,000
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Revenues in the Statement of Activities that do not provide current financial resources are deferred and not reported as revenues in the governmental funds.	7,164,676
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Bond and note proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. The amount represents proceeds received net of issuance costs, discount/premiums, and other deferred charges that must be amortized over the life of the debt.	(271,494,864)
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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.	45,396,633
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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	2,503,778
Change in other postemployment benefits liability	13,105,998
Change in net pension liability and related deferred amounts	29,672,035
Change in accrued compensated absences	427,894
Change in accrued claims, litigation and assessments	(8,215,000)
Amortization of bond premium, discount and deferred charge on refunding	2,197,102

Change in net position of governmental activities	\$ 245,077,115
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See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2021

	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	\$ 6,252,268	\$ -	\$ 7,595,624	\$ 13,847,892	\$ 37,033,037
Other cash and investments	-	-	40,874	40,874	3,050
Receivables:					
Accounts	1,588,492	-	3,438,065	5,026,557	10,852
Due from other governments	9,621,473	-	-	9,621,473	95,455
Prepayments and deposits	-	-	-	-	3,096,792
Restricted assets:					
Equity in pooled cash and investments	-	55,731,712	-	55,731,712	-
Delinquent property taxes receivable	-	44,620,870	-	44,620,870	-
Total current assets	17,462,233	100,352,582	11,074,563	128,889,378	40,239,186
Noncurrent assets:					
Restricted assets:					
Equity in pooled cash and investments	-	52,781,533	-	52,781,533	-
Other cash and investments	-	50,992,495	-	50,992,495	-
Delinquent property taxes receivable	-	107,935,505	-	107,935,505	-
Accounts receivable	-	2,320,061	-	2,320,061	-
Due from other governments	-	148,589	-	148,589	-
Bond principal due from municipalities	-	-	2,063,364	2,063,364	-
Capital assets not being depreciated	1,448,847	-	-	1,448,847	23,678
Capital assets being depreciated, net	75,495,672	354,264	-	75,849,936	1,173,185
Total noncurrent assets	76,944,519	214,532,447	2,063,364	293,540,330	1,196,863
Total assets	94,406,752	314,885,029	13,137,927	422,429,708	41,436,049
Deferred outflows of resources					
Deferred pension amounts	-	90,813	-	90,813	1,979,229

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position

Proprietary Funds

September 30, 2021

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Liabilities					
Current liabilities:					
Accounts and contracts payable	\$ 569,416	\$ 116,600	\$ 161,619	\$ 847,635	\$ 2,662,105
Accrued wages and benefits	-	48,999	20,662	69,661	470,692
Due to other governments	-	7,504,783	460,615	7,965,398	-
Interfund payable	-	-	2,595,321	2,595,321	85,836
Long-term obligations, current	730,000	92,253,625	150,000	93,133,625	-
Compensated absences, current	-	189,505	94,499	284,004	1,300,402
Claims payable, current	-	-	-	-	6,232,849
Other liabilities	5,413,826	239,070	128,410	5,781,306	14,047,576
Total current liabilities	6,713,242	100,352,582	3,611,126	110,676,950	24,799,460
Noncurrent liabilities:					
Net OPEB liability	-	528,747	-	528,747	3,706,935
Net pension liability	-	1,218,333	-	1,218,333	26,322,321
Bonds and notes payable	7,777,913	56,903,375	1,913,364	66,594,652	-
Total noncurrent liabilities	7,777,913	58,650,455	1,913,364	68,341,732	30,029,256
Total liabilities	14,491,155	159,003,037	5,524,490	179,018,682	54,828,716
Deferred inflows of resources					
Deferred pension amounts	-	277,988	-	277,988	5,983,874
Deferred OPEB amounts	-	17,000	-	17,000	117,000
Total deferred inflows of resources	-	294,988	-	294,988	6,100,874
Net position					
Net investment in capital assets	68,436,606	354,264	-	68,790,870	1,196,863
Restricted for:					
Delinquent taxes and property foreclosures	-	155,323,553	-	155,323,553	-
Bond programs	54	-	2,429,519	2,429,573	-
Unrestricted (deficit)	11,478,937	-	5,183,918	16,662,855	(18,711,175)
Total net position	\$ 79,915,597	\$ 155,677,817	\$ 7,613,437	\$ 243,206,851	\$ (17,514,312)

Reconciliation of statement of net position of enterprise funds to business-type activities:

Total enterprise fund net position \$ 243,206,851

The Delinquent Tax Revolving Fund primarily serves a governmental purpose and therefore is reported as governmental activities in the statement of net position (155,677,817)

Net position of business-type activities \$ 87,529,034

concluded.

See accompanying notes to the basic financial statements.

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CHARTER COUNTY OF WAYNE, MICHIGAN

Statements of Revenues, Expenses and Changes in Fund Net Position

Proprietary Funds
For the Year Ended September 30, 2021

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues					
Sewage disposal charges	\$ 61,032,835	\$ -	\$ 51,300	\$ 61,084,135	\$ -
Other charges for services	89	-	3,952,740	3,952,829	90,164,384
Fines and forfeitures	-	67,572,049	-	67,572,049	-
Rentals and expense recoveries	-	-	-	-	23,853
Other revenue	-	-	-	-	3,881
Total operating revenues	61,032,924	67,572,049	4,004,040	132,609,013	90,192,118
Operating expenses					
Personnel	-	1,593,113	322,579	1,915,692	9,170,163
Fringe benefits	-	339,051	210,274	549,325	3,090,034
Pension and retirement benefits	-	1,123,822	73,005	1,196,827	5,026,490
Materials and supplies	1,940	7,478	110,166	119,584	700,024
Contractual services	57,232,453	14,672,828	1,605,041	73,510,322	8,934,617
Insurance benefits	-	-	-	-	66,039,515
Travel	-	4,084	-	4,084	59,267
Miscellaneous operating	74,577	1,628,198	319,566	2,022,341	3,585,205
Rentals	5,681	339,083	-	344,764	1,871,363
Other charges	-	27,228	24,745	51,973	250,825
Depreciation and amortization	2,933,512	77,215	-	3,010,727	458,954
Total operating expenses	60,248,163	19,812,100	2,665,376	82,725,639	99,186,457
Operating income (loss)	784,761	47,759,949	1,338,664	49,883,374	(8,994,339)
Nonoperating revenues (expenses)					
Investment earnings (loss)	54,795	440,677	27,320	522,792	(44,103)
Collections from participating units	903,270	-	55,209	958,479	-
Interest expense	(223,385)	(1,904,528)	(55,209)	(2,183,122)	-
Total nonoperating revenues (expenses)	734,680	(1,463,851)	27,320	(701,851)	(44,103)
Income (loss) before transfers	1,519,441	46,296,098	1,365,984	49,181,523	(9,038,442)
Transfers in	-	-	-	-	3,755,316
Transfers out	-	(30,000,000)	(361,400)	(30,361,400)	(51,219)
Change in net position	1,519,441	16,296,098	1,004,584	18,820,123	(5,334,345)
Net position (deficit), beginning of year	78,396,156	139,381,719	6,608,853	224,386,728	(12,179,967)
Net position (deficit), end of year	\$ 79,915,597	\$ 155,677,817	\$ 7,613,437	\$ 243,206,851	\$ (17,514,312)
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				\$ 18,820,123	
The Delinquent Tax Revolving Fund primarily serves a governmental purpose and therefore is reported as governmental activities in the statement of activities (Note 1)				(16,296,098)	
Change in net position of business-type activities				\$ 2,524,025	

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2021

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Cash flows from operating activities					
Receipts from customers	\$ 61,498,937	\$ 91,293,054	\$ 5,282,483	\$ 158,074,474	\$ -
Receipts from interfund services	-	-	-	-	90,269,587
Payments to employees	-	(992,874)	(597,470)	(1,590,344)	(75,342,809)
Payments to suppliers	(60,795,315)	(20,373,564)	(2,384,363)	(83,553,242)	(15,220,490)
Net cash provided by (used in) operating activities	703,622	69,926,616	2,300,650	72,930,888	(293,712)
Cash flows from non-capital financing activities					
Transfers in	-	-	-	-	3,755,316
Transfers out	-	(30,000,000)	(361,400)	(30,361,400)	(51,219)
Repayments of loans from other funds	-	-	(1,504,752)	(1,504,752)	-
Net cash provided by (used in) non-capital financing activities	-	(30,000,000)	(1,866,152)	(31,866,152)	3,704,097
Cash flows from capital and related financing activities					
Repayment of long-term debt	(705,000)	(228,482,000)	(145,000)	(229,332,000)	-
Proceeds from issuance of long term debt	-	192,660,000	-	192,660,000	-
Bond principal received from municipalities	691,385	-	145,000	836,385	-
Interest received from participating local units	211,885	-	55,209	267,094	-
Interest paid	(223,385)	(1,855,528)	(55,209)	(2,134,122)	-
Acquisition of capital assets	-	(246,400)	-	(246,400)	-
Proceeds from sale of capital assets	-	-	-	-	54,909
Net cash provided by (used in) capital and related financing activities	(25,115)	(37,923,928)	-	(37,949,043)	54,909
Cash flows from investing activities					
Investment earnings (loss)	54,795	440,677	27,320	522,792	(44,103)
Change in cash and cash equivalents	733,302	2,443,365	461,818	3,638,485	3,421,191
Cash and cash equivalents, beginning of year	5,518,966	157,062,375	7,174,680	169,756,021	33,614,896
Cash and cash equivalents, end of year	\$ 6,252,268	\$ 159,505,740	\$ 7,636,498	\$ 173,394,506	\$ 37,036,087
Cash and cash equivalents at September 30, 2021 consist of the following:					
Equity in pooled cash and investments	\$ 6,252,268	\$ -	\$ 7,595,624	\$ 13,847,892	\$ 37,033,037
Other cash and investments	-	-	40,874	40,874	3,050
Restricted assets:					
Equity in pooled cash and investments	-	108,513,245	-	108,513,245	-
Other cash and investments	-	50,992,495	-	50,992,495	-
Total cash and investments	\$ 6,252,268	\$ 159,505,740	\$ 7,636,498	\$ 173,394,506	\$ 37,036,087

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2021

	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)	\$ 784,761	\$ 47,759,949	\$ 1,338,664	\$ 49,883,374	\$ (8,994,339)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation	2,933,512	77,215	-	3,010,727	458,954
Changes in current assets, current liabilities and deferrals:					
Delinquent property taxes receivable	-	16,377,850	-	16,377,850	-
Accounts receivable	-	(161,628)	-	(161,628)	(8,364)
Due from other governments	466,012	7,504,783	1,278,442	9,249,237	-
Prepayments and deposits	-	-	-	-	(162,358)
Deferred pension amounts (outflows)	-	(26,698)	-	(26,698)	506,030
Accounts and contracts payable	(3,480,663)	(2,231,792)	(323,308)	(6,035,763)	(4,656,791)
Accrued wages and benefits	-	11,389	4,196	15,585	111,097
Compensated absences	-	(56,499)	4,193	(52,306)	(55,264)
Other liabilities	-	-	(1,537)	(1,537)	11,167,684
Net other postemployment benefit obligations	-	(101,000)	-	(101,000)	(443,000)
Net pension liability	-	486,068	-	486,068	(3,966,382)
Deferred pension amounts (inflows)	-	286,979	-	286,979	5,749,021
Net cash provided by (used in) operating activities	<u>\$ 703,622</u>	<u>\$ 69,926,616</u>	<u>\$ 2,300,650</u>	<u>\$ 72,930,888</u>	<u>\$ (293,712)</u>

concluded.

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Fiduciary Net Position Fiduciary Funds September 30, 2021

	Other Postemployment Benefits Trust Fund	Custodial Funds
Assets		
Interest in pooled investments	\$ 38,929,142	-
Equity in pooled cash and investments	-	297,334,297
Total assets	38,929,142	297,334,297
Liabilities		
Accounts and contracts payable	-	586,734
Due to other governments	-	250,293
Undistributed receipts	-	29,513,895
Undistributed taxes	-	259,450,811
Other liabilities	-	7,532,564
Total liabilities	-	297,334,297
Net position		
Restricted for other postemployment benefits	\$ 38,929,142	\$ -

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Changes in Fiduciary Net Position

Fiduciary Funds

For the Year Ended September 30, 2021

	Other Postemployment Benefits Trust Fund	Custodial Funds
Additions		
Net appreciation in fair market value	\$ 5,890,265	\$ -
Employer contributions	17,054,708	-
Licenses and fees collected	-	15,074,551
Taxes collected	-	578,772,316
Interest on investments	-	41,630
Miscellaneous revenue	-	12,518,047
Total additions	22,944,973	606,406,544
Deductions		
Participant benefits	15,250,000	-
Administrative expenses	64,781	-
Payments to other entities	-	23,067,087
Payments to individuals	-	720,650
Taxes paid to other units	-	578,772,316
Miscellaneous deductions	-	3,846,491
Total deductions	15,314,781	606,406,544
Change in net position	7,630,192	-
Net position, beginning of year, as restated (Note 1)	31,298,950	-
Net position, end of year	\$ 38,929,142	\$ -

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position

Component Units
September 30, 2021

	Drains	Health Choice	Land Bank	Brownfield Redevelopment Authority	Nonmajor Component Units	Total
Assets						
Equity in pooled cash and investments	\$ 22,898,674	\$ -	\$ 3,897,685	\$ 922,808	\$ -	\$ 27,719,167
Other cash and investments	100	17,679,860	500	-	4,170,639	21,851,099
Receivables:						
Due in one year	320,944	-	87,684	-	594,590	1,003,218
Due from other governments	657,420	-	-	99,158	-	756,578
Restricted asset-bond principal due from municipalities	42,995,128	-	-	-	-	42,995,128
Other assets	-	32,188	17,318	-	1,025	50,531
Assets held for resale	-	-	3,276,700	-	-	3,276,700
Capital assets not being depreciated	43,053,655	50,000	-	-	-	43,103,655
Capital assets being depreciated, net	18,382,904	103,916	1,966	-	-	18,488,786
Total assets	128,308,825	17,865,964	7,281,853	1,021,966	4,766,254	159,244,862
Deferred outflow of resources						
Deferred pension amounts	16,564	-	-	-	-	16,564
Liabilities						
Accounts payable and accrued expenses	6,817,772	2,486,329	114,081	14,311	7,195	9,439,688
Due to other governments	-	-	-	87,412	2,011,300	2,098,712
Unearned revenue	-	1,559,007	71,545	808,061	-	2,438,613
Bonds, notes and other liabilities:						
Due in one year	2,768,182	-	-	-	-	2,768,182
Due in more than one year	40,269,131	-	-	-	-	40,269,131
Other noncurrent liabilities due in more than one year:						
Net OPEB liability	39,660	-	-	-	-	39,660
Net pension liability	225,064	-	-	-	-	225,064
Total liabilities	50,119,809	4,045,336	185,626	909,784	2,018,495	57,279,050
Deferred inflows of resources						
Deferred pension amounts	64,837	-	-	-	-	64,837
Deferred OPEB amounts	1,000	-	-	-	-	1,000
Total Deferred inflows of resources	65,837	-	-	-	-	65,837
Net position						
Net investment in capital assets	61,436,559	153,916	1,966	-	-	61,592,441
Unrestricted	16,703,184	13,666,712	7,094,261	112,182	2,747,759	40,324,098
Total net position	\$ 78,139,743	\$ 13,820,628	\$ 7,096,227	\$ 112,182	\$ 2,747,759	\$ 101,916,539

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities Component Units For the Year Ended September 30, 2021

	Drains	Health Choice	Land Bank	Brownfield Redevelopment Authority	Nonmajor Component Units	Total
Expenses	\$ 12,362,059	\$ 19,222,770	\$ 1,557,910	\$ 147,323	\$ 92,860	\$ 33,382,922
Program revenues						
Charges for services	726,154	21,179,677	1,441,514	-	-	23,347,345
Operating grants / contributions	3,292,350	-	2,539,231	40,695	-	5,872,276
Total program revenues	4,018,504	21,179,677	3,980,745	40,695	-	29,219,621
Net (expense) revenue	(8,343,555)	1,956,907	2,422,835	(106,628)	(92,860)	(4,163,301)
General revenues						
Property taxes	13,758,484	-	-	-	-	13,758,484
Investment earnings	132,580	3,326	32,039	7,625	-	175,570
Other revenue	145,094	509	-	4,495	327,206	477,304
Total general revenues	14,036,158	3,835	32,039	12,120	327,206	14,411,358
Change in net position	5,692,603	1,960,742	2,454,874	(94,508)	234,346	10,248,057
Net position, beginning of year	72,447,140	11,859,886	4,641,353	206,690	2,513,413	91,668,482
Net position, end of year	<u>\$ 78,139,743</u>	<u>\$ 13,820,628</u>	<u>\$ 7,096,227</u>	<u>\$ 112,182</u>	<u>\$ 2,747,759</u>	<u>\$ 101,916,539</u>

See accompanying notes to the basic financial statements.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NOTES TO THE BASIC FINANCIAL STATEMENTS

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CHARTER COUNTY OF WAYNE, MICHIGAN

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CHARTER COUNTY OF WAYNE, MICHIGAN

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.

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.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Chapters 8, 20 and 21 Drainage Districts ("Drains") 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.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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 HealthChoice 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.

Other Postemployment Benefit Plan was formed by the County to provide hospitalization and other health insurance for certain Wayne County retirees and their dependents. Although The Plan is legally separate from the County, it is reported as a fiduciary component unit because the plan imposes a financial burden on the County and the County Commission acts as the plan's board.

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

HealthChoice of Michigan
500 Griswold, 15th Floor
Detroit, Michigan 48226

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

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

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

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

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

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.

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.

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, other employee benefits trust, and custodial 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.
- *ARPA Special Revenue Fund* - This fund accounts for federal grant activity used to provide additional relief to address the continued impact of the COVID-19 pandemic on the economy, public health, state and local governments, individuals and businesses.
- *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.
- *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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

- *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.
- *Other postemployment benefits trust fund* is used to account for the assets of the County's other postemployment benefit plans. This fund is accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting.
- *Custodial funds* account for assets held by the County as a fiduciary for individuals or other governments. Amounts collected by the County and disbursed to individuals primarily relate to both settled and adjudicated cases. Amounts received by the County and disbursed to other governments include current tax collections, court fees, and other charges.

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.
- *HealthChoice* - 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.
- *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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the 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.

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 Criminal Justice Center developer but still operated by the County until the new facility is constructed. Criminal Justice Center transactions are described in more detail in Note 21.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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, 2021 of the Budget Stabilization Fund, which is reported in the General Fund within unassigned fund balance, is \$23 million.

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-wide 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.

Adoption of New Accounting Pronouncement

During the current year, the County adopted GASB Statement No. 84, Fiduciary Activities, which establishes criteria for identifying and reporting fiduciary activities. Certain activity including retainages from construction projects, court bonds, court restitution, imprest retirement, clerk fees, and the qualified benefit excess arrangement, were previously reported as fiduciary activities but no longer meets the definition of such; therefore, this activity is now reported within governmental funds.

The following activities were previously reported as fiduciary activities but no longer meet the definition of such and, therefore, are no longer reported within these statements: Wayne County Employees' Retirement System Defined Benefit Plan and Wayne County Employees' Retirement System Defined Contribution Plan.

The restatement amounts are as follows:

	<u>Fiduciary</u>
Net position - September 30, 2020 - As previously reported	\$ 1,432,106,407
Adjustment for GASB Statement No. 84 - Activity no longer reported	<u>(1,400,807,457)</u>
Net position - September 30, 2020 - As as restated	<u><u>\$ 31,298,950</u></u>

Restatement of Fund Balance

The beginning fund balance of the General Fund, Parks Fund, and Juvenile Justice Fund have been restated to reflect County property tax dollars that were held in the Undistributed Tax Fund as of September 30, 2020, but should have been recognized as property tax revenue in their respective funds as of September 30, 2020.

The restatement amounts are as follows:

	<u>General Fund</u>	<u>Nonmajor Governmental - Parks Fund</u>	<u>Nonmajor - Governmental Juvenile Justice Fund</u>	<u>Total Nonmajor Governmental Funds</u>	<u>Governmental Activities</u>
Net position/fund balance - September 30, 2020 - as previously reported	\$ 191,977,549	\$ 16,184,234	\$ 9,966,017	\$ 129,584,344	\$ 994,086,837
Adjustment for unrecorded property tax revenue	<u>22,855,770</u>	<u>1,334,637</u>	<u>1,580,317</u>	<u>2,914,954</u>	<u>25,770,724</u>
Net position/fund balance - September 30, 2020 - as restated	<u><u>\$ 214,833,319</u></u>	<u><u>\$ 17,518,871</u></u>	<u><u>\$ 11,546,334</u></u>	<u><u>\$ 132,499,298</u></u>	<u><u>\$ 1,019,857,561</u></u>

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

	Final Amended Budget	Actual Expenditures	Amount Over Amended Budget
General Fund			
General government -			
Non-departmental:			
Mental health and substance abuse appropriation	\$ 12,237,924	\$ 13,433,988	\$ 1,196,064
COVID-19	-	28,168,813	28,168,813
Other non-departmental	9,888,455	17,050,221	7,161,766
Public works	511,504	521,612	10,108
Health and welfare:			
Indigent health care	3,933,580	10,392,934	6,459,354
Veterans affairs	388,961	450,932	61,971
Capital outlay	379,700	490,862	111,162
COVID-19 Fund			
Judicial	-	1,932,133	1,932,133
Public safety	818,449	37,047,927	36,229,478
Highways, streets and bridges	-	377	377
Capital outlay	107,538	1,667,673	1,560,135
Capital Project Fund (CJC)			
Capital outlay	157,636,016	203,644,863	46,008,847
Nonmajor special revenue funds			
Economic Development Corporation -			
Economic development	5,820,237	6,085,564	265,327
Capital outlay	12,500	2,172,428	2,159,928
Health -			
Capital outlay	-	25,749	25,749
Nonmajor debt service funds			
General Debt Service Fund -			
General government	-	481,933	481,933
Stadium Authority Debt Service Fund -			
Transfers out	-	(1,612,978)	1,612,978
Downriver Communities Debt Service Fund -			
Debt service principal	855,000	1,175,000	320,000
Debt service interest	396,075	400,075	4,000
Nonmajor capital projects funds			
Other Capital Projects Fund -			
Judicial	-	14,725	14,725

Mental health and substance abuse appropriation - Unbudgeted expenditures arose from spending in excess of budget for the substance abuse program.

COVID-19 - Unbudgeted expenditures arose an updated approach by the County to utilize the remaining COVID-19 funding in current year. However, a budget adjustment was not formalized prior to year-end.

Other non-departmental - The primary reason for the unbudgeted expenditure are miscellaneous other changes that did not get budgeted before year end.

Public works - The primary reason for the expense in excess of budget relate to certain expenditures in September 2021 that did not get a budget adjustment.

Health and welfare/ Indigent health care - Budget overruns relate to unbudgeted medical expenditures.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Health and welfare/ Veteran affairs - The County had DHCWS Central Admin charges that were not budgeted for.

Capital outlay - Expenditure in excess of budget relate to machinery and equipment as well as charges for office equipment and furnishings that were unbudgeted.

COVID-19 Fund / Judicial - The budgetary overrun relates to expenditures incurred to spend down the remaining CRF funding in the CRF fund.

COVID-19 Fund / Public safety - The budgetary overrun relates to expenditures incurred to spend down the remaining CRF funding in the CRF fund.

COVID-19 Fund / Highways, streets and bridges - The budgetary overrun relates to expenditures incurred to spend down the remaining CRF funding in the CRF fund.

COVID-19 Fund / Capital outlay - The budgetary overrun relates to expenditures incurred to spend down the remaining CRF funding in the CRF fund.

Capital Project Fund (CJC) / Capital outlay - The expenditures exceeded the budgeted amount due to jail construction cost.

Economic Development Corporation/ Economic Development - Expenditures related to shuttle bus services that were not budgeted in the current year.

Economic Development Corporation/ Capital outlay - EDC incurred expenditures for capital outlay that was not budgeted.

Health/ Capital outlay - Capital outlay was not budgeted in the health fund.

General Debt Service / General government - The budgetary overrun relates to an expense recorded to establish a liability owed to a third party.

Stadium Authority Debt Service / Transfers out - The budgetary overrun relates to transfers between funds that were not budgeted.

Downriver Communities Debt Service/ Debt service principal - The County made a payment near year end that was not due until the next fiscal year. The expense in excess of budget is due to timing of a payment at year end.

Downriver Communities Debt Service/ Debt service interest - The County made a payment near year end that was not due until the next fiscal year. The expense in excess of budget is due to timing of a payment at year end.

Other Capital Projects Fund/ Judicial - Expense incurred for machinery and equipment charges were not budgeted for.

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 and final budgets 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, 2021, the County had six funds with accumulated fund deficits totaling \$30.0 million.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

The fund deficits at September 30, 2021 were as follows:

	Deficit	Source of Funding			
		General Fund Appropriations	Interfund Charges	Expenditure Reduction	Other Revenue Sources
Governmental funds					
Community Corrections	\$ 629,435	\$ 629,435	\$ -	\$ -	\$ -
Victim Witness	273,124	273,124	-	-	-
Economic Development Corporation	45,787	45,787	-	-	-
Total governmental funds	\$ 948,346	\$ 948,346	\$ -	\$ -	\$ -
Internal service funds					
Buildings and Grounds Maintenance	\$ 17,708,838	\$ -	\$ 17,708,838	\$ -	\$ -
Central Services	8,781,707	-	8,781,707	-	-
Environment	2,884,693	-	2,884,693	-	-
Total internal service funds	\$ 29,375,238	\$ -	\$ 29,375,238	\$ -	\$ -

The six 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.

Governmental funds

- Community Corrections Fund is currently part of the 2021 corrective action plan to eliminate fund deficit.
- Victim Witness Fund will be added to the corrective action plan to eliminate fund deficit for 2022.
- Economic Development Corporation Fund will be added to the corrective action plan to eliminate fund deficit for 2022.

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) and related deferred outflows and deferred inflows to the internal service funds:

- Buildings and Ground Maintenance Fund deficit is \$17.7 million with \$15.9 million of NPL and NOL, \$1.1 million of deferred outflows, and \$3.3 million of deferred inflows.
- Central Services Fund deficit is \$8.8 million with \$10.8 million of NPL and NOL, \$685 thousand of deferred outflows, and \$2.1 million of deferred inflows.
- Environment Fund deficit is \$2.9 million with \$3.4 million of NPL and NOL, \$224 thousand of deferred outflows, and \$689 thousand of deferred inflows.

4. DEPOSITS AND INVESTMENTS

Following is a summary of deposit and investment balances as of September 30, 2021:

	Primary Government	Component Units	Total
Statement of Net Position			
Equity in pooled cash and investments	\$ 998,769,698	\$ 27,719,167	\$ 1,026,488,865
Other cash and investments	4,815,359	21,851,099	26,666,458
Restricted assets:			
Equity in pooled cash and investments	259,798,429	-	259,798,429
Other cash and investments	50,992,495	-	50,992,495
Statement of Fiduciary Net Position			
Equity in pooled cash and investments	297,334,297	-	297,334,297
Investments - other employee benefits trust funds	38,929,142	-	38,929,142
Total	\$ 1,650,639,420	\$ 49,570,266	\$ 1,700,209,686

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Reconciliation of Deposits and Investments

Bank deposits (demand and time deposits):

Treasurer's pool	\$ 412,663,241
Other deposits (in Treasurer's pool)	365,911,538
Other deposits (not in Treasurer's pool)	25,923,802

Investments in securities, mutual funds and similar instruments:

Treasurer's pool	718,860,112
Other investments (not in Treasurer's pool-MERS)	38,929,142
Other investments (not in Treasurer's pool-Trustee Accounts)	137,736,017

Cash on hand	<u>185,834</u>
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Total	<u>\$ 1,700,209,686</u>
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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, it 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.

Fiduciary investments, which are predominantly made up of Custodial fund assets under the control of the Wayne County Retirement Board, are managed by external investment advisors. Custodial 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 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 specified investment vehicles.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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 \$778.6 million of bank deposits (primarily demand deposits and certificates of deposit) with a carrying value of \$778.6 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 \$5.2 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.

Custodial Credit Risk of Investments - Following is a summary of the County's investments as of September 30, 2021. The Other Postemployment Benefits Fund also holds investments in a MERS retiree health funding vehicle of \$38,929,142 that are excluded from the table below.

U.S. Agency bonds & FNMA Mortgage	\$ 122,977,115
Municipal bonds	41,751,860
Money market funds & MI Class (LGIP)	253,007,242
Commercial paper	438,632,881
	<u>\$ 856,369,098</u>

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.

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 a MERS retiree health funding vehicle of \$38,929,142 that are excluded from the table below.

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Agency</u>
U.S. Agency bonds	\$ 109,572,462	AA+	S&P
U.S. Agency bonds	1,625,414	NR	N/A
FNMA Mortgage	11,779,239	AA+	S&P
	<u>122,977,115</u>		
Municipal bonds	4,987,271	AA+	S&P
Municipal bonds	20,306,529	AA	S&P
Municipal bonds	2,872,346	AA-	S&P
Municipal bonds	6,906,334	A	S&P
Municipal bonds	6,679,380	NR	N/A
	<u>41,751,860</u>		

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CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

<u>Investment Type</u>	<u>Fair Value</u>	<u>Rating</u>	<u>Agency</u>
MI Class (LGIP)	61,068,966	AAAm	S&P
Money market fund	191,938,276	AAAm	S&P
	<u>253,007,242</u>		
Commercial paper	<u>438,632,881</u>	A1P1	S&P
Total	<u><u>\$ 856,369,098</u></u>		

concluded.

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:

<u>Investment Type</u>	<u>Limit</u>
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%

County limits based on use of a single issuer:

<u>Investment Type</u>	<u>Limit</u>
Bankers' acceptances	10% of total portfolio
U.S. government	100% of total portfolio
Commercial paper	10% of total portfolio
Money market funds, mutual funds and investment pools	100% of total portfolio
Certificate of deposit (bank)	10% of total portfolio
Municipal Bonds	10% of total portfolio
U.S. Agencies	50% of total portfolio
Overnight Deposits	100% 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:

<u>Fund/Fund Type</u>	<u>Maximum Maturity</u>
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, 2021 adhere to the guidelines concerning limits on maturities of investments.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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 \$38,929,142 that are excluded from the table below.

	<u>Fair Value</u>	<u>Average Maturity</u>
U.S. agency bonds & FNMA mortgage paper	\$ 122,977,115	834 days
MI class (LGIP)	438,632,881	162 days
Money Market	61,068,966	53 days
Municipal bonds	191,938,276	37 days
	<u>41,751,860</u>	<u>477 days</u>
Investments subject to risk	<u>\$ 856,369,098</u>	

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, 2021:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments by fair value level				
U.S. agencies	\$ -	\$ 122,977,115	\$ -	\$ 122,977,115
Municipal bonds	-	41,751,860	-	41,751,860
Commercial paper	-	438,632,881	-	438,632,881
Total investments by fair value level	<u>\$ -</u>	<u>\$ 603,361,856</u>	<u>\$ -</u>	<u>\$ 603,361,856</u>

There were no investments at September 30, 2021 valued based on Level 1 or 3 inputs.

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.

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, 2021, the fair value, unfunded commitments, and redemption rules of those investments are as follows:

	<u>Fair Value</u>	<u>Unfunded Commitments</u>	<u>Redemption Frequency, if Eligible</u>	<u>Redemption Notice Period</u>
MERS RHFV Established Market Portfolio	\$ 38,929,142	\$ -	N/A	N/A
Michigan CLASS investment pool	61,068,966	-	N/A	N/A
Total investments by fair value level	<u>\$ 99,998,108</u>	<u>\$ -</u>		

The MERS Established Market Portfolio seeks to provide long-term growth of 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 investment pool invests in U.S. Treasury obligations, federal agency obligations of the U.S. government, high grade commercial paper (rated 'A 1' or better), collateralized bank deposits, repurchase agreements (collateralized at 102% by Treasuries and agencies), and approved money market funds. The program 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

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:

	Governmental		Enterprise Delinquent Tax Revolving	Total Governmental Activities
	Major	Nonmajor		
	Criminal Justice Center	Other Funds		
Equity in pooled cash and investments:				
Construction	\$ 98,629,070	\$ 3,281,417	\$ -	\$ 101,910,487
2020 refunding	-	5,030,283	-	5,030,283
Bond and interest redemption	-	42,536,717	108,513,245	151,049,962
Economic development	-	593,979	-	593,979
Operating and maintenance	-	1,213,718	-	1,213,718
Total equity in pooled cash and investments	98,629,070	52,656,114	108,513,245	259,798,429
Other cash and investments -				
Bond and interest redemption	-	-	50,992,495	50,992,495
Accounts receivable:				
Delinquent property taxes	-	-	152,556,375	152,556,375
Accounts receivable	-	-	2,320,061	2,320,061
Due from other governments	-	7,345,000	148,589	7,493,589
Total	\$ 98,629,070	\$ 60,001,114	\$ 314,530,765	\$ 473,160,949

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:

	Enterprise Funds	Total Business-type Activities	Component Units
	Nonmajor Funds		Drains
Accounts receivable:			
Bond principal due from local units	\$ 2,063,364	\$ 2,063,364	\$ 42,995,128

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, 2021, the current value of the outstanding loans is \$348,777 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 a \$115.5 million long-term receivable related to the development agreement for the new Criminal Justice Center currently under construction. Please see note 21 for additional information related to this transaction.

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, 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Interfund transfers for the year ended September 30, 2021 consisted of the following:

	Transfers Out				
	General	Roads	Nonmajor Governmental Funds	Delinquent Tax Revolving	Nonmajor Enterprise Funds
Transfers In					
General	\$ -	\$ 317,962	\$ 1,612,978	\$ 30,000,000	\$ 361,400
COVID-19	16,887,040	-	-	-	-
Criminal justice center	10,750,000	-	2,282,316	-	-
Internal service	3,755,316	-	-	-	-
Nonmajor governmental	130,878,839	-	277,217,197	-	-
Totals	<u>\$ 162,271,195</u>	<u>\$ 317,962</u>	<u>\$ 281,112,491</u>	<u>\$ 30,000,000</u>	<u>\$ 361,400</u>

	Transfers Out	
	Internal Service	Totals
Transfers In		
General	\$ -	\$ 32,292,340
COVID-19	-	16,887,040
Criminal justice center	-	13,032,316
Internal service	-	3,755,316
Nonmajor governmental	51,219	408,147,255
Totals	<u>\$ 51,219</u>	<u>\$ 474,114,267</u>

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, 2021 consisted of the following:

	Due from Other Funds		
	General	Nonmajor Governmental Funds	Totals
Due to Other Funds			
Criminal Justice Center	\$ -	\$ 1,745,214	\$ 1,745,214
Nonmajor governmental funds	10,109,866	1,237,561	11,347,427
Totals	<u>\$ 10,109,866</u>	<u>\$ 2,982,775</u>	<u>\$ 13,092,641</u>

	Interfund Payable (funds with negative cash)			
	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds	Totals
Interfund Receivable				
General	\$ 4,469,741	\$ 2,595,321	\$ 85,836	\$ 7,150,898

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

8. CAPITAL ASSETS

Capital assets activity for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Transfers (net) and Adjustments	Disposals	Ending Balance
Primary Government					
Governmental activities					
Capital assets, not being depreciated:					
Land	\$ 529,555,653	\$ -	\$ -	\$ -	\$ 529,555,653
Construction in progress	275,812,807	257,063,574	(42,281,426)	-	490,594,955
	<u>805,368,460</u>	<u>257,063,574</u>	<u>(42,281,426)</u>	<u>-</u>	<u>1,020,150,608</u>
Capital assets, being depreciated:					
Land improvements	14,385,750	-	(258,361)	-	14,127,389
Buildings and improvements	244,670,885	408,636	(14,665)	-	245,064,856
Machinery and equipment	173,047,617	8,658,377	(1,601,090)	(2,614,434)	177,490,470
Vehicles	20,228,497	1,131,910	822,084	(658,627)	21,523,864
Office furniture and equipment	33,467,038	699,974	(276,770)	-	33,890,242
Infrastructure	1,798,432,576	149,643	40,783,494	-	1,839,365,713
	<u>2,284,232,363</u>	<u>11,048,540</u>	<u>39,454,692</u>	<u>(3,273,061)</u>	<u>2,331,462,534</u>
Less accumulated depreciation for:					
Land improvements	(12,045,638)	(168,008)	425,905	-	(11,787,741)
Buildings and improvements	(200,729,457)	(5,998,093)	132,612	-	(206,594,938)
Machinery and equipment	(141,844,663)	(6,444,893)	(3,722,750)	2,605,315	(149,406,991)
Vehicles	(18,080,749)	(844,273)	(821,581)	652,297	(19,094,306)
Office furniture and equipment	(33,397,857)	(1,101,922)	5,087,733	-	(29,412,046)
Infrastructure	(1,521,500,017)	(27,082,423)	(413,754)	-	(1,548,996,194)
	<u>(1,927,598,381)</u>	<u>(41,639,612)</u>	<u>688,165</u>	<u>3,257,612</u>	<u>(1,965,292,216)</u>
Total capital assets being depreciated, net	<u>356,633,982</u>	<u>(30,591,072)</u>	<u>40,142,857</u>	<u>(15,449)</u>	<u>366,170,318</u>
Governmental activities capital assets, net	<u>\$ 1,162,002,442</u>	<u>\$ 226,472,502</u>	<u>\$ (2,138,569)</u>	<u>\$ (15,449)</u>	<u>\$ 1,386,320,926</u>

Construction in progress as of September 30, 2021 includes construction of new correction facility, roads construction and building renovations; the costs expected to be incurred to complete these projects are estimated at \$223.5 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	\$ 1,410,036
General government	5,878,057
Public safety	2,139,339
Highways, streets and bridges	30,091,870
Health and welfare	644,576
Recreation and culture	939,565
Capital assets held by the Delinquent Tax Revolving Fund	77,215
Capital assets held by government internal service funds are charged to the various functions based on asset usage	458,954
	<u>\$ 41,639,612</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

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	Transfers (net)	Disposals	Ending Balance
Business-type activities					
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
	<u>152,483,560</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>152,483,560</u>
Less accumulated depreciation for:					
Buildings and improvements	(8,266,170)	(253,815)	-	-	(8,519,985)
Machinery and equipment	(346,441)	(9,310)	-	-	(355,751)
Infrastructure	(65,441,765)	(2,670,387)	-	-	(68,112,152)
	<u>(74,054,376)</u>	<u>(2,933,512)</u>	<u>-</u>	<u>-</u>	<u>(76,987,888)</u>
Total capital assets being depreciated, net	<u>78,429,184</u>	<u>(2,933,512)</u>	<u>-</u>	<u>-</u>	<u>75,495,672</u>
Business-type activities capital assets, net	<u>\$ 79,878,031</u>	<u>\$ (2,933,512)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 76,944,519</u>

Depreciation expense was charged entirely to Rouge Valley Sewage Disposal System.

Discretely Presented Component Units

Capital assets activity for the Drains, a major component unit, for the year ended September 30, 2021 was as follows:

	Beginning Balance	Additions	Transfers (net)	Disposals	Ending Balance
Component Unit - Drains					
Capital assets, not being depreciated -					
Construction in progress	\$ 41,146,911	\$ 1,906,744	\$ -	\$ -	\$ 43,053,655
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
	<u>103,854,512</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>103,854,512</u>
Less accumulated depreciation for:					
Buildings and improvements	(20,870,418)	(294,660)	-	-	(21,165,078)
Machinery, equipment and vehicles	(996,544)	(75,858)	-	-	(1,072,402)
Infrastructure	(61,949,539)	(1,284,589)	-	-	(63,234,128)
	<u>(83,816,501)</u>	<u>(1,655,107)</u>	<u>-</u>	<u>-</u>	<u>(85,471,608)</u>
Total capital assets being depreciated, net	<u>20,038,011</u>	<u>(1,655,107)</u>	<u>-</u>	<u>-</u>	<u>18,382,904</u>
Drains capital assets, net	<u>\$ 61,184,922</u>	<u>\$ 251,637</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 61,436,559</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Capital assets activity for HealthChoice, a major component unit, for the year ended September 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Component Unit - HealthChoice				
Capital assets, not being depreciated -				
Construction in progress	\$ -	\$ 50,000	\$ -	\$ 50,000
Capital assets, being depreciated:				
Equipment	\$ 4,690	-	-	\$ 4,690
Database software	197,500	62,000	-	259,500
	<u>202,190</u>	<u>62,000</u>	<u>-</u>	<u>264,190</u>
Less accumulated depreciation for -				
Equipment and database software	(120,461)	(39,813)	-	(160,274)
Total capital assets being depreciated, net	<u>81,729</u>	<u>22,187</u>	<u>-</u>	<u>103,916</u>
HealthChoice capital assets, net	<u>\$ 81,729</u>	<u>\$ 72,187</u>	<u>\$ -</u>	<u>\$ 153,916</u>

Capital assets activity for Land bank, a major component unit, for the year ended September 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
Component Unit - Land bank				
Capital assets, being depreciated -				
Office furniture and equipment	\$ 32,541	\$ -	\$ -	\$ 32,541
Less accumulated depreciation for -				
Office furniture and equipment	(27,205)	(3,370)	-	(30,575)
Land bank capital assets, net	<u>\$ 5,336</u>	<u>\$ (3,370)</u>	<u>\$ -</u>	<u>\$ 1,966</u>

Capital assets activity for GWCEDC, a nonmajor component unit, for the year ended September 30, 2021 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Ending Balance</u>
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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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 \$6.1 billion for the County at September 30, 2021.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Operating Leases. The County is committed under 16 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, 2021 amounted to \$14.3 million. Future minimum lease payments for governmental and fiduciary type activity leases are as follows:

September 30,	Governmental Activities	Business-type Activities
2022	\$ 11,768,377	\$ -
2023	10,732,872	-
2024	9,311,595	-
2025	5,175,238	-
2026	4,331,613	-
2027-2031	22,961,232	-
2032-2036	26,430,061	-
2037-2038	11,715,383	-
	<u>\$ 102,426,371</u>	<u>\$ -</u>

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 35-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	2025	5.25 - 5.5%	\$ 18,110,000	\$ 5,320,000
2008 water and sewer	2038	4.5 - 5.7%	13,060,000	9,590,000
Direct placements/borrowings				
2003 capital improvement	2024	2.0 - 4.75%	13,740,000	865,000
2009 equipment	2025	3.75 - 5.375%	24,715,000	515,000
2018 capital improvement	2048	4.0 - 5.0%	288,625,000	288,625,000
2020 refunding bonds	2056	0.47 - 2.96%	244,625,000	244,625,000
2007 B sewage disposal	2028	4.25 - 5.75%	15,790,000	7,345,000
			<u>\$ 618,665,000</u>	<u>\$ 556,885,000</u>
Business-type activities - direct placements/borrowings				
2011A sewage disposal (#5430-01)	2033	2.50%	\$ 275,368	\$ 165,368
2011A sewage disposal (#5433-01)	2033	2.50%	760,000	465,000
2015 sewage disposal (#5430-02)	2036	2.50%	2,175,000	1,432,996
			<u>\$ 3,210,368</u>	<u>\$ 2,063,364</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Component Units	Year of Maturity	Interest Rates	Original Amount	Amount Outstanding
Drainage Districts - direct placements/borrowings				
2008 drain (Chapter 8; Mizner)	2023	5.45%	\$ 1,455,000	\$ 194,000
2009A drain (#5349-01)	2030	2.50%	3,717,000	1,900,000
2012 drain (Henry)	2022	3.65%	214,000	21,400
2013 drain (Chapter 8; Adams)	2023	7%	340,000	65,000
2013 drain (Chapter 8; Throop)	2023	7%	1,150,000	230,000
2011 drain (Chapter 20; Southgate; #5392-01)	2032	2.50%	1,285,000	790,000
2014 drain (Chapter 20; Ecorse)	2024	1.75 - 5.25%	2,630,000	900,000
2016 drain (Chapter 21; Milk River; #5446-01)	2039	2.50%	36,270,000	33,315,000
2020 drain (Chapter 21; Milk River; #5446-02)	2041	1.875%	4,490,000	3,919,128
			<u>\$ 51,551,000</u>	<u>\$ 41,334,528</u>

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

	Governmental Activities		Business-type Activities		Component Units	
	Principal	Interest	Principal	Interest	Principal	Interest
<i>Other debt:</i>						
2022	\$ 1,770,000	\$ 775,304	\$ -	\$ -	\$ -	\$ -
2023	1,865,000	678,823	-	-	-	-
2024	1,970,000	575,810	-	-	-	-
2025	1,280,000	488,785	-	-	-	-
2026	440,000	443,715	-	-	-	-
2027-2031	2,580,000	1,847,090	-	-	-	-
2032-2036	3,370,000	1,059,300	-	-	-	-
2037-2040	1,635,000	141,075	-	-	-	-
	<u>14,910,000</u>	<u>6,009,902</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<i>Direct placements / borrowings:</i>						
2022	900,000	23,872,650	150,000	51,535	2,478,400	1,020,375
2023	7,975,000	23,718,566	155,000	47,785	2,512,000	942,083
2024	8,365,000	23,308,072	160,000	43,910	2,335,000	862,206
2025	8,315,000	22,888,441	160,000	39,910	2,075,000	803,984
2026	8,570,000	22,464,700	165,000	35,910	2,120,000	752,797
2027-2031	45,870,000	105,559,500	885,000	115,800	11,185,000	2,954,095
2032-2036	55,690,000	93,254,150	388,364	19,510	11,280,000	1,592,562
2037-2041	70,870,000	78,068,750	-	-	7,349,128	270,500
2042-2046	89,880,000	59,069,125	-	-	-	-
2047-2051	110,530,000	38,408,400	-	-	-	-
2052-2056	135,010,000	13,933,000	-	-	-	-
	<u>541,975,000</u>	<u>504,545,354</u>	<u>2,063,364</u>	<u>354,360</u>	<u>41,334,528</u>	<u>9,198,602</u>
	<u>\$ 556,885,000</u>	<u>\$ 510,555,256</u>	<u>\$ 2,063,364</u>	<u>\$ 354,360</u>	<u>\$ 41,334,528</u>	<u>\$ 9,198,602</u>

General Obligation Bonds - Refunding. During the year ended September 30, 2021, the County issued \$244,625,000 in general obligation bonds with an average interest rate of 4.018 percent. The proceeds of these bonds were used to refund Wayne County Building Authority's Series 2010 bonds, general obligation limited tax capital 2008A bonds, and general obligation limited tax capital 2009A bonds with an average interest rate of 9.013 percent. The remainder of the proceeds was used to pay underwriting fees, insurance, other issuance costs, and future capitalized interest payments on Series 2018 capital improvement bonds. Proceeds from the refunding in the amount of \$175 million were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the original bonds. As a result, the bonds are considered defeased, and the liability for the bonds has been removed from long-term debt. The advance refunding reduced total debt service payments by approximately \$52.5 million, which represents an economic gain of approximately \$47.7 million.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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 Maturity	Interest Rates	Original Amount	Amount Outstanding
Governmental activities - direct placements/borrowings				
2012 building authority	2041	3.0-5.25%	\$ 14,960,000	\$ 12,955,000
2012 stadium authority refunding	2026	3.0-5.0%	58,160,000	25,650,000
			<u>\$ 73,120,000</u>	<u>\$ 38,605,000</u>
	Year of Maturity	Interest Rates	Original Amount	Amount Outstanding
Business-type activities - direct placements/borrowings				
2009 sewage disposal (#5350-01)	2031	2.50%	\$ 11,426,417	\$ 6,413,417
2015 sewage disposal (#5402-01)	2036	2.50%	3,365,000	2,094,496
			<u>\$ 14,791,417</u>	<u>\$ 8,507,913</u>
Component Units				
Drainage Districts - direct placements/borrowings				
2010 drain (Chapter 8; Cook and Gladding)	2030	2.25 - 5.0%	\$ 2,480,000	\$ 1,125,000
2010 drain (Chapter 8; Winslow)	2030	2.25 - 5.0%	585,000	270,000
2011 drain (Chapter 8; Lateral 94)	2022	4.5%	830,000	85,000
2013 drain (Chapter 8; Wager and Pink)	2029	1.90 - 4.4%	369,800	180,600
			<u>\$ 4,264,800</u>	<u>\$ 1,660,600</u>

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

	Governmental Activities		Business-type Activities		Component Units	
	Principal	Interest	Principal	Interest	Principal	Interest
<i>Direct placements / borrowings:</i>						
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	8,885,000	1,008,613	800,000	129,213	180,800	41,342
2027-2031	2,280,000	2,592,190	4,308,417	332,587	671,600	80,893
2032-2036	3,820,000	1,878,451	379,496	13,990	-	-
2037-2041	4,635,000	740,383	-	-	-	-
2042	140,000	3,675	-	-	-	-
	<u>\$ 38,605,000</u>	<u>\$ 12,184,889</u>	<u>\$ 8,507,913</u>	<u>\$ 1,185,215</u>	<u>\$ 1,660,600</u>	<u>\$ 371,532</u>

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

Series 2020 (2021 refunding) - The County pledged its 2019 delinquent tax collections for the repayment of the series which were issued in June 2020 for \$169.5 million. In August 2021, the County issued \$39.8 million in notes to refund the Series 2020 notes. The series is partially redeemed and \$36.4 million is outstanding. The partial refunding reduced total debt service payments by approximately \$11.7 million, which represents an economic gain of approximately \$242 thousand.

Series 2021 - The County pledged its 2020 delinquent tax collections for the repayment of the series which were issued in June 2021 for \$152.8 million. The series is partially redeemed and \$112.7 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 2019, Series 2020 and Series 2021 was \$0.2 million, \$1.3 million, and \$0.2 million, respectively.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

	Year of Maturity	Interest Rates	Original Amount	Amount Outstanding
Governmental activities - direct placements/borrowings				
2020 delinquent tax (2021 refunding)	2023	0.21% +LIBOR	\$ 39,835,000	\$ 36,463,000
2021 delinquent tax	2024	0.54%	152,825,000	112,694,000
			<u>\$ 192,660,000</u>	<u>\$ 149,157,000</u>

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

	Governmental Activities	
	Principal	Interest
<i>Direct placements / borrowings:</i>		
2022	\$ 92,253,625	\$ 697,644
2023	44,880,125	259,614
2024	12,023,250	48,314
	<u>\$ 149,157,000</u>	<u>\$ 1,005,572</u>

Changes in long-term debt activity for the year ended September 30, 2021 were as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities					
<i>Other debt -</i>					
General obligation bonds	\$ 67,820,000	\$ -	\$ (52,910,000)	\$ 14,910,000	\$ 1,770,000
<i>Direct placements/borrowings:</i>					
General obligation bonds	475,365,000	244,625,000	(178,015,000)	541,975,000	900,000
Revenue bonds	43,330,000	-	(4,725,000)	38,605,000	4,720,000
Delinquent tax notes	184,930,000	192,660,000	(228,433,000)	149,157,000	92,253,625
Unamortized bond premiums	30,494,237	26,869,864	(2,533,723)	54,830,378	2,138,689
Unamortized bond discounts	(135,648)	-	124,159	(11,489)	(5,515)
Total direct debt	733,983,589	464,154,864	(413,582,564)	784,555,889	100,006,799
<i>Other long-term liabilities:</i>					
Claims and judgments	7,223,422	14,897,849	(7,223,422)	14,897,849	6,232,849
Compensated absences	22,242,456	21,702,799	(22,242,456)	21,702,799	15,851,620
Total other LT liabilities	29,465,878	36,600,648	(29,465,878)	36,600,648	22,084,469
Total governmental activities	<u>\$ 831,269,467</u>	<u>\$ 500,755,512</u>	<u>\$ (495,958,442)</u>	<u>\$ 836,066,537</u>	<u>\$ 123,861,268</u>
Business-type activities					
<i>Direct placements/borrowings:</i>					
General obligation bonds	\$ 2,208,364	\$ -	\$ (145,000)	\$ 2,063,364	\$ 150,000
Revenue bonds	9,212,913	-	(705,000)	8,507,913	730,000
Total direct debt	11,421,277	-	(850,000)	10,571,277	880,000
<i>Other long-term liabilities:</i>					
Compensated absences	90,306	94,499	(90,306)	94,499	94,499
Total business-type activities	<u>\$ 11,511,583</u>	<u>\$ 94,499</u>	<u>\$ (940,306)</u>	<u>\$ 10,665,776</u>	<u>\$ 974,499</u>
Nonmajor component units					
<i>Direct placements/borrowings:</i>					
Drain bonds and notes	\$ 36,426,766	\$ 7,141,162	\$ (2,233,400)	\$ 41,334,528	\$ 2,478,400
Revenue bonds	1,926,400	-	(265,800)	1,660,600	265,800
Total direct debt	38,353,166	7,141,162	(2,499,200)	42,995,128	2,744,200
<i>Other long-term liabilities:</i>					
Compensated absences	23,982	42,185	(23,982)	42,185	23,982
Total nonmajor component units	<u>\$ 38,377,148</u>	<u>\$ 7,183,347</u>	<u>\$ (2,523,182)</u>	<u>\$ 43,037,313</u>	<u>\$ 2,768,182</u>

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Notes to the Financial Statements

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*.

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 13 and 14, 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, 2021 follows:

	Workers' Compensation	Hospitalization Insurance	Long-term Disability	Other Claims	Total
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
Claims and changes in estimates	853,946	45,198,382	1,423,830	4,153,111	51,629,269
Claim payments	(3,196,706)	(43,291,808)	(1,528,215)	(4,153,111)	(52,169,840)
Estimated liability, September 30, 2021	<u>\$ 2,992,366</u>	<u>\$ 2,807,000</u>	<u>\$ 433,483</u>	<u>\$ -</u>	<u>\$ 6,232,849</u>

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, 2021. 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.

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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, 2020 and December 1, 2020 combined levies was equalized at \$58.0 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 2020 ad valorem and statutory levies were equal to the millage rate times the 2020 taxable value of \$44.2 billion. The July 2021 general operating levy was the millage rate times the 2021 taxable value of \$45.4 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, misdemeanor, 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, 2020 and July 1, 2021 tax rates, per \$1,000 of Valuation, were:

Charter (Statutory)	5.6347
Public safety (jail millage)	0.9358
Extra voted (additional general)	0.9506
County parks	0.2453
Soldiers relief (veteran's relief)	0.0367
	<hr/>
	7.8031
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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 levied in July and December of 2020 become delinquent March 1, 2021. 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.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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, 2021, approximately \$30 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 \$315 million at September 30, 2021.

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, 2021, 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 transferred to the County's General Fund with Commission approval. During 2021, \$30 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, 2021. 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 five 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.

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, 2021, as the County expects its obligation, if any, to be immaterial.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Commitments

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. Construction is expected to be completed in early 2023. 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. During the fiscal year, the County amended its contract with Rock Development LLC and its sister company Rock Parking Company LLC, to buy out Rock's interest in operating offsite parking lots. Per the amended agreement, the County transferred \$28.0 million to the Criminal Justice Center Construction Fund to cover the cost of the transaction. 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, Sheriff's and Prosecutor's department offices, and a 160-bed juvenile detention facility.

Wayne County - Central Utility Plant

During the fiscal year 2020 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.

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 (or collectively "the Plan") consists of Plan Option 1, Plan Option 2, Plan Option 3, and a component of Plan Option 5 and Plan Option 6. The defined contribution plan consists of Plan Option 4 and a component of Plan Option 5 and Plan Option 6.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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, 2021, Plan membership consisted of the following:

Retired and beneficiaries	4,527
Inactive, nonretired members	194
Active members	<u>1,789</u>
Total membership	<u><u>6,510</u></u>

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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

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

Credited 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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, 2021, 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 2022 to determine any remaining estimated share of the liability.

The County's net pension liability was measured as of September 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of September 30, 2020 rolled forward to September 30, 2021. The components of the change in the County's net pension liability are summarized as follows:

	Total Pension Liability (a)	Plan Fiduciary Net Position (b) *	Net Pension Liability (a) - (b)
Balances at September 30, 2020	\$ 1,376,435,130	\$ 828,827,078	\$ 547,608,052
Changes for the year:			
Service cost	7,803,562	-	7,803,562
Interest	95,683,328	-	95,683,328
Changes in assumptions	53,384,306	-	53,384,306
Differences between expected and actual experience	(9,053,900)	-	(9,053,900)
Employer contributions	-	58,341,620	(58,341,620)
Employee contributions	-	9,485,275	(9,485,275)
Net investment income	-	212,746,142	(212,746,142)
Benefit payments, including refunds of employee contributions	(123,642,469)	(123,642,469)	-
Administrative expense	-	(2,473,434)	2,473,434
Other changes	2,508,738	-	2,508,738
Net changes	26,683,565	154,457,134	(127,773,569)
Balances at September 30, 2021	\$ 1,403,118,695	\$ 983,284,212	\$ 419,834,483

* 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	\$ 419,609,419
Drains component unit	225,064
Total	\$ 419,834,483

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Actuarial assumptions. The total pension liability was determined by an actuarial valuation as of September 30, 2020 (and rolled forward to September 30, 2021), using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.5 percent
Salary increases	3.0 to 11.35 percent, average, including inflation
Investment rate of return	6.75 percent, net of pension plan investment expense, including inflation
Mortality rates	PubG-2010 Retiree Mortality Tables with rates increased by 5% for males and females. Mortality rates for a particular calendar year are determined by applying the MP-2020 Mortality Improvement scale to the aforementioned tables. The corresponding Disabled and Employee tables were used for disability and pre-retirement mortality, respectively with no multiplier

The actuarial assumptions used in the September 30, 2021 valuation were based on the results of an actuarial experience study for the period October 1, 2015 through September 30, 2020.

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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Domestic equities	35.00%	5.03%
International equities	15.00%	5.13%
Domestic bonds	15.00%	1.00%
Domestic high yield	5.00%	2.75%
Real estate	15.00%	6.50%
Alternatives	15.00%	5.91%

Changes in Assumptions. The discount rate decreased from 7.25% to 6.75% since the last measurement period. In addition, the inflation rate decreased from 3.0 percent to 2.50 percent. Mortality tables were updated from RP-2014 mortality tables to PubG-2010 tables.

Discount rate. The discount rate used to measure the total pension liability was 6.75 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 6.75 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 (5.75 percent) or one-percentage-point higher (7.75 percent) than the current rate:

	1% Decrease (5.75%)	Current Discount Rate (6.75%)	1% Increase (7.75%)
Collective net pension liability	\$ 550,010,338	\$ 419,834,483	\$ 308,764,551

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

Pension expense, deferred outflows and inflows of resources related to pensions. For the year ended September 30, 2021, the County recognized pension expense of \$31,518,795. At September 30, 2021, 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	\$ -	\$ (87,828,975)
Changes in assumptions	31,726,626	-
Difference between projected and actual experience	-	(6,912,182)
Drains component unit		
Net difference between projected and actual earnings on pension plan investments		(60,107)
Changes in assumptions	16,564	-
Difference between projected and actual experience	-	(4,730)
Total	<u>\$ 31,743,190</u>	<u>\$ (94,805,994)</u>

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
2022	\$ 227,924
2023	(8,757,283)
2024	(23,579,615)
2025	(30,953,830)
	<u>\$ (63,062,804)</u>

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 2021 were \$7.0 million and \$4.1 million, respectively. At September 30, 2021, there were a total of 3,049 active participants in the Plan.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.

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, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of September 30, 2020 rolled forward to September 30, 2021. 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, 2020	\$ 127,236,271	\$ 31,299,271	\$ 95,937,000
Changes for the year:			
Service cost	122,000	-	122,000
Interest	8,090,000	-	8,090,000
Differences between expected and actual experience	2,224,000	-	2,224,000
Changes in assumptions	(4,774,000)	-	(4,774,000)
Employer contributions	-	17,055,000	(17,055,000)
Employee contributions	-	-	-
Net investment income	-	5,890,000	(5,890,000)
Benefit payments, including refunds of employee contributions	(15,250,000)	(15,250,000)	-
Administrative expense	-	(65,000)	65,000
Net changes	(9,588,000)	7,630,000	(17,218,000)
Balances at September 30, 2021	\$ 117,648,271	\$ 38,929,271	\$ 78,719,000

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

The Plan's fiduciary net position represents 33.1 percent of the total OPEB liability.

The County's portion of the net OPEB liability above (excluding the Airport Authority's \$3,741,000 portion) is included in the statements of net position as follows:

Governmental activities	\$ 74,938,340
Drains component unit	<u>39,660</u>
Total	<u>\$ 74,978,000</u>

OPEB expense and deferred inflows of resources related to OPEB. For the year ended September 30, 2021, the County recognized OPEB expense of \$3,583,000. At September 30, 2021, the County reported deferred inflows of resources to OPEB from the following sources:

	<u>Deferred Inflows of Resources</u>
Governmental Activities	
Net difference between projected and actual earnings on OPEB plan investments	\$ (2,364,000)
Changes in assumptions	-
Difference between projected and actual experience	<u>-</u>
Drains component unit	
Net difference between projected and actual earnings on OPEB plan investments	\$ (1,000)
Changes in assumptions	-
Difference between projected and actual experience	<u>-</u>
Total	<u>\$ (2,365,000)</u>

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

<u>Year Ended September 30</u>	<u>Amount</u>
2022	\$ (451,000)
2023	(469,000)
2024	(700,000)
2025	<u>(745,000)</u>
	<u>\$ (2,365,000)</u>

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	2.50%
Salary increases	3.00% in the long-term
Investment rate of return	7.35%, net of investment and administrative expense including inflation
Healthcare cost trend rates	7.5%/7.0% (pre/post-65), gradually decreasing by 0.5% annually to an ultimate of 4.50%; 0% increase post-65 for 2022

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 7.35 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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, 2021 are summarized in the following table:

Asset Class	Target Allocation	Long-term Expected Real Rate of Return
Global fixed income	20.00%	1.25%
Global equity	60.00%	5.25%
Real assets	20.00%	7.25%

Changes in Assumptions. The discount rate increased from 6.75% to 7.35% since the last measurement period. In addition, the inflation rate decreased from 3.0 percent to 2.50 percent. The healthcare cost trend rates were lowered by 0.50 percent.

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 7.35%, 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:

	1% Decrease (6.35%)	Current Discount Rate (7.35%)	1% Increase (8.35%)
Net OPEB liability	\$ 86,899,000	\$ 78,719,000	\$ 71,553,000

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 7.5%/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% Decrease (6.5%/6.0%)	Current Trend Rate (7.5%/7.0%)	1% Increase (8.5%/8.0%)
Net OPEB liability	\$ 71,462,000	\$ 78,719,000	\$ 86,919,000

15. SUBSEQUENT EVENTS

In December 2021, the County issued \$5,235,000 of Clean Water State Revolving Fund debt for the purpose of providing capital improvements to the Rogue Valley Sewage Disposal System. The debt is subject to a 1.875% interest rate and will be paid over a twenty-year period. Annual principle payments start at \$220,000 and gradually increase to \$310,000, over the repayment period.

16. UPCOMING REPORTING CHANGES

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.

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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.

17. NET INVESTMENT IN CAPITAL ASSETS

Following is a summary of the net investment in capital assets as of September 30, 2021:

	Primary Government			Component Units
	Governmental Activities	Business-type Activities	Total	
Capital assets				
Capital assets not being depreciated	\$ 1,020,150,608	\$ 1,448,847	\$ 1,021,599,455	\$ 43,103,655
Capital assets being depreciated, net	366,170,318	75,495,672	441,665,990	18,488,786
Total capital assets	1,386,320,926	76,944,519	1,463,265,445	61,592,441
Related debt				
General obligation bonds	556,885,000	-	556,885,000	41,334,528
Revenue bonds	38,605,000	8,507,913	47,112,913	1,660,600
Unspent bond proceeds	(49,968,746)	-	(49,968,746)	-
Receivables related to bonds	-	-	-	(42,995,128)
Issuance discounts	(11,489)	-	(11,489)	-
Issuance premiums	54,830,378	-	54,830,378	-
Deferred charge on refunding	(1,062,315)	-	(1,062,315)	-
Total related debt	599,277,828	8,507,913	607,785,741	-
Net investment in capital assets	<u>\$ 787,043,098</u>	<u>\$ 68,436,606</u>	<u>\$ 855,479,704</u>	<u>\$ 61,592,441</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

18. 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	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total
Total restricted assets	\$ -	\$ 314,530,765	\$ 2,063,364	\$ 316,594,129
Less liabilities payable from restricted assets (excluding capital-related borrowings):				
Non-capital related borrowings	-	(149,157,000)	(2,063,364)	(151,220,364)
Accounts and contracts payable	-	(116,600)	-	(116,600)
Interest payable	-	-	-	-
Due to other governments	-	(7,504,783)	-	(7,504,783)
Net OPEB liability and deferrals	-	(545,747)	-	(545,747)
Net pension liability and deferrals	-	(1,496,321)	-	(1,496,321)
Other liabilities	-	(386,761)	-	(386,761)
Add purpose restrictions related to unrestricted assets	54	-	2,429,519	2,429,573
Restricted net position	\$ 54	\$ 155,323,553	\$ 2,429,519	\$ 157,753,126

19. FUND BALANCES

Following is a summary of the composition of fund balances as of September 30, 2021:

	General	Roads	ARPA	COVID-19	CJC
Nonspendable for					
Supplies inventory	\$ 8,022	\$ 8,345,618	\$ -	\$ -	\$ -
Prepayments and deposits	180,938	4,122,406	-	-	-
Interfund receivable	3,138,232	-	-	-	-
Total nonspendable	3,327,192	12,468,024	-	-	-
Restricted for					
Inpatient hospitalization	-	-	-	-	7,070,552
Debt service	-	-	-	-	-
Capital projects	-	-	-	-	39,416,248
Veterans programs	-	-	-	-	-
Highways and streets	-	138,762,562	-	-	-
Recreation and cultural	-	-	-	-	-
CED	-	-	274,192	-	-
Indigent defense	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
COVID-19 response	-	-	-	-	-
Total restricted	-	138,762,562	274,192	-	46,486,800
Committed for Judicial	12,997,806	-	-	-	-

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

	General	Roads	ARPA	COVID-19	CJC
Assigned for					
General government	11,976,604	-	-	-	-
Parks and recreation	-	-	-	-	-
CED	-	-	-	-	-
Public safety	-	-	-	-	-
Health and welfare	-	-	-	-	-
COVID-19 response	-	-	-	58,297,960	-
Debt service	-	-	-	-	-
Capital improvements	-	-	-	-	46,019,737
Total assigned	11,976,604	-	-	58,297,960	46,019,737
Unassigned (deficit)	232,653,593	-	-	-	-
Total fund balances	\$ 260,955,195	\$ 151,230,586	\$ 274,192	\$ 58,297,960	\$ 92,506,537
	NMGF	Total			
Nonspendable					
Supplies inventory	\$ 398,727	\$ 8,752,367			
Prepayments and deposits	1,258,283	5,561,627			
Interfund receivable	-	3,138,232			
Total nonspendable	1,657,010	17,452,226			
Restricted for					
Inpatient hospitalization	-	7,070,552			
Debt service	56,313,083	56,313,083			
Capital projects	4,652,017	44,068,265			
Veterans programs	2,997,578	2,997,578			
Highways and streets	-	138,762,562			
Recreation and cultural	9,802,000	9,802,000			
CED	2,788,836	3,063,028			
Indigent defense	14,234,773	14,234,773			
Public safety	17,092,056	17,092,056			
Health and welfare	38,333,002	38,333,002			
COVID-19 response	-	-			
Total restricted	146,213,345	331,736,899			
Committed for Judicial	-	12,997,806			
Assigned for					
General government	-	11,976,604			
Parks and recreation	9,611,889	9,611,889			
CED	146,664	146,664			
Public safety	11,321,448	11,321,448			
Health and welfare	1,393,939	1,393,939			
COVID-19 response	-	58,297,960			
Debt service	4,938,698	4,938,698			
Capital improvements	40,745,385	86,765,122			
Total assigned	68,158,023	184,452,324			
Unassigned (deficit)	(2,010,164)	230,643,429			
Total fund balances	\$ 214,018,214	\$ 777,282,684			

concluded.

CED - Community and Economic Development
CJC - Criminal Justice Center
NMGF - Nonmajor governmental funds

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

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

Roads Fund:

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

ARPA Fund:

ARPA 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.

20. TAX ABATEMENTS

The County received reduced property tax revenues during fiscal 2021 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 \$2.7 million in reduced tax revenues to the County for fiscal 2021.

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 \$4.2 million in reduced tax revenues to the County for fiscal 2021.

Brownfield redevelopment agreements are intended to reimburse taxpayers that remediate environmental contamination on their properties. These agreements were entered into based upon the Brownfield Redevelopment Act, PA 381 of 1996, as amended. Under this act, a municipality may create a brownfield redevelopment authority to develop and implement brownfield projects. Tax increment financing may be used as a tool for property redevelopment. These abatements amounted to approximately \$14.1 million in reduced tax revenues to the County for fiscal 2021.

CHARTER COUNTY OF WAYNE, MICHIGAN

Notes to the Financial Statements

21. 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. Construction is expected to be completed in early 2023. 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. During the fiscal year, the County amended its contract with Rock Development LLC and its sister company Rock Parking Company LLC, to buy out Rock's Interest in operating offsite parking lots. Per the amended agreement, the County transferred \$28.0 million to the Criminal Justice Center Construction Fund to cover the cost of the transaction. 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, Sheriff'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 \$115.5 million accounts receivable for the net present value of the net contribution by Rock. The County also recorded a \$16.7 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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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

**REQUIRED SUPPLEMENTARY INFORMATION
(OTHER THAN MD&A)**

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

General Fund and Major Special Revenue Governmental Funds
General Fund
For the Year Ended September 30, 2021

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes:				
Property	\$ 266,570,000	\$ 307,570,000	\$ 304,786,945	\$ (2,783,055)
State sales	45,086,085	47,325,476	56,984,275	9,658,799
Licenses and permits	963,864	963,864	905,861	(58,003)
Federal grants	30,352,439	30,911,695	22,349,661	(8,562,034)
State grants and contracts	22,110,592	29,155,120	22,880,742	(6,274,378)
Local grants and contracts	373,289	907,969	580,628	(327,341)
State sources	12,500,000	13,400,000	14,329,543	929,543
Charges for services	104,904,225	104,918,487	94,438,815	(10,479,672)
Interest and rents	1,334,828	1,334,828	2,370,963	1,036,135
Other	15,987,045	18,387,045	24,573,527	6,186,482
Total revenues	500,182,367	554,874,484	544,200,960	(10,673,524)
Expenditures				
Current operations:				
Legislative - County Commission	9,554,409	9,554,409	8,311,183	1,243,226
Judicial:				
Circuit court	56,590,319	56,590,319	49,884,840	6,705,479
Probate court	9,439,088	9,439,088	8,762,538	676,550
Friend of the court	31,510,953	31,510,953	23,502,124	8,008,829
Total judicial	97,540,360	97,540,360	82,149,502	15,390,858
General government:				
Adult probation	1,834,273	1,834,273	1,786,981	47,292
Corporation counsel	9,585,657	9,585,657	6,999,789	2,585,868
County clerk	24,037,872	24,134,559	21,623,235	2,511,324
County elections	2,333,789	2,766,409	2,098,472	667,937
Economic and neighborhood development	1,564,975	7,158,032	1,360,335	5,797,697
Management and budget	30,372,137	30,535,698	24,128,519	6,407,179
County executive	5,956,753	5,956,753	5,111,187	845,566
Personnel	4,787,486	4,787,486	4,242,977	544,509
Prosecuting attorney	44,414,081	46,594,314	40,541,658	6,052,656
Register of deeds	8,153,655	8,153,655	7,852,247	301,408
Register of deeds remonumentation	600,966	678,060	497,702	180,358
County treasurer	6,991,004	6,991,004	5,633,412	1,357,592
Non-departmental:				
Mental health and substance abuse appropriation	12,237,924	12,237,924	13,433,988	(1,196,064)
COVID-19	-	-	28,168,813	(28,168,813)
Other non-departmental	9,733,130	9,888,455	17,050,221	(7,161,766)
Total general government	162,603,702	171,302,279	180,529,536	(9,227,257)

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

General Fund and Major Special Revenue Governmental Funds
General Fund
For the Year Ended September 30, 2021

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Expenditures (concluded)				
Current operations (concluded):				
Public safety:				
County jail	\$ 92,129,901	\$ 92,192,401	\$ 54,557,044	\$ 37,635,357
Sheriff	26,212,212	26,622,178	17,598,331	9,023,847
Homeland security	3,019,523	3,019,523	1,825,348	1,194,175
Total public safety	121,361,636	121,834,102	73,980,723	47,853,379
Public works	511,504	511,504	521,612	(10,108)
Health and welfare:				
Health and human services	5,886,895	5,877,895	3,627,650	2,259,245
Indigent health care	3,933,580	3,933,580	10,392,934	(6,459,354)
Medical examiner	7,579,898	7,588,898	7,317,522	271,376
Cooperative extension	369,657	369,657	274,108	95,549
Senior citizens services	757,567	757,567	643,255	114,312
Veterans affairs	223,524	388,961	450,932	(61,971)
Total health and welfare	18,751,121	18,916,558	22,706,401	(3,789,843)
Capital outlay	451,700	379,700	490,862	(111,162)
Debt service - interest	-	-	-	-
Total expenditures	410,774,432	420,038,912	368,689,819	51,349,093
Revenues over expenditures	89,407,935	134,835,572	175,511,141	40,675,569
Other financing sources (uses)				
Transfers in	37,179,833	37,242,333	32,292,340	(4,949,993)
Transfers out	(123,198,610)	(170,188,747)	(162,271,195)	7,917,552
Proceeds from sale of capital assets	-	-	589,590	589,590
Total other financing sources (uses)	(86,018,777)	(132,946,414)	(129,389,265)	3,557,149
Net change in fund balance	3,389,158	1,889,158	46,121,876	44,232,718
Fund balance, beginning of year, as restated	214,833,319	214,833,319	214,833,319	-
Fund balance, end of year	\$ 218,222,477	\$ 216,722,477	\$ 260,955,195	\$ 44,232,718

concluded.

See accompanying notes to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

General Fund and Major Special Revenue Governmental Funds

Roads Fund

For the Year Ended September 30, 2021

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenues				
Federal grants	\$ 19,517,000	\$ 19,517,000	\$ 1,049,991	\$ (18,467,009)
State grants and contracts	141,981,137	141,981,137	128,361,353	(13,619,784)
Local grants and contracts	5,916,000	5,916,000	981,752	(4,934,248)
Charges for services	4,149,863	4,149,863	2,858,729	(1,291,134)
Interest and rents	1,750,000	1,750,000	2,055,583	305,583
Other	14,000	14,000	20,706	6,706
Total revenues	<u>173,328,000</u>	<u>173,328,000</u>	<u>135,328,114</u>	<u>(37,999,886)</u>
Expenditures				
Current operations -				
Highways, streets and bridges	197,304,005	197,304,005	120,935,807	76,368,198
Capital outlay	16,959,319	16,959,319	8,040,874	8,918,445
Total expenditures	<u>214,263,324</u>	<u>214,263,324</u>	<u>128,976,681</u>	<u>85,286,643</u>
Revenues over (under) expenditures	<u>(40,935,324)</u>	<u>(40,935,324)</u>	<u>6,351,433</u>	<u>47,286,757</u>
Other financing sources (uses)				
Transfers out	(400,000)	(400,000)	(317,962)	82,038
Proceeds from sale of capital assets	20,000	20,000	83,267	63,267
Total other financing uses	<u>(380,000)</u>	<u>(380,000)</u>	<u>(234,695)</u>	<u>145,305</u>
Net change in fund balance	<u>(41,315,324)</u>	<u>(41,315,324)</u>	<u>6,116,738</u>	<u>47,432,062</u>
Fund balance, beginning of year	<u>145,113,848</u>	<u>145,113,848</u>	<u>145,113,848</u>	<u>-</u>
Fund balance, end of year	<u><u>\$ 103,798,524</u></u>	<u><u>\$ 103,798,524</u></u>	<u><u>\$ 151,230,586</u></u>	<u><u>\$ 47,432,062</u></u>

See accompanying notes to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

General Fund and Major Special Revenue Governmental Funds
ARPA Fund
For the Year Ended September 30, 2021

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenue				
Federal grants	\$ -	\$ 33,739,003	\$ 1,612,433	\$ (32,126,570)
Interest revenue (loss) and rents	-	-	274,192	274,192
Total revenue	-	33,739,003	1,886,625	(31,852,378)
Expenditures				
Current operations -				
Health and welfare	-	33,739,003	1,612,433	32,126,570
Net change in fund balance	-	-	274,192	274,192
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 274,192</u>	<u>\$ 274,192</u>

See accompanying notes to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules General Fund and Major Special Revenue Governmental Funds COVID-19 Fund For the Year Ended September 30, 2021

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenue				
Federal grants	\$ 38,079,930	\$ 112,654,103	\$ 96,537,658	\$ (16,116,445)
State grants and contracts	7,350,000	11,582,250	7,495,897	(4,086,353)
Local grants and contracts	-	183,132	25,000	(158,132)
Interest revenue (loss) and rents	-	-	161,279	161,279
Other revenue	-	25,000	25,000	-
Total revenue	<u>45,429,930</u>	<u>124,444,485</u>	<u>104,244,834</u>	<u>(20,199,651)</u>
Expenditures				
Current operations -				
Judicial	-	-	1,932,133	(1,932,133)
General government	73,390,065	64,032,312	45,993,437	18,038,875
Public safety	-	818,449	37,047,927	(36,229,478)
Highways, streets and bridges	-	-	377	(377)
Health and welfare:	3,787,208	61,391,536	27,602,403	33,789,133
Capital outlay	-	107,538	1,667,673	(1,560,135)
Total expenditures	<u>77,177,273</u>	<u>126,349,835</u>	<u>114,243,950</u>	<u>12,105,885</u>
Revenues under expenditures	<u>(31,747,343)</u>	<u>(1,905,350)</u>	<u>(9,999,116)</u>	<u>(8,093,766)</u>
Other financing sources (uses)				
Transfers in	31,747,343	18,734,383	16,887,040	(1,847,343)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>31,747,343</u>	<u>18,734,383</u>	<u>16,887,040</u>	<u>(1,847,343)</u>
Net change in fund balance	<u>-</u>	<u>16,829,033</u>	<u>6,887,924</u>	<u>(9,941,109)</u>
Fund balance, beginning of year	<u>51,410,036</u>	<u>51,410,036</u>	<u>51,410,036</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ 51,410,036</u>	<u>\$ 68,239,069</u>	<u>\$ 58,297,960</u>	<u>\$ (9,941,109)</u>

See accompanying notes to required supplementary information.

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CHARTER COUNTY OF WAYNE, MICHIGAN

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 Eight Fiscal Years (ultimately building to ten years)

	2014	2015	2016	2017
Change in total pension liability				
Service cost	\$ 14,573,888	\$ 13,089,909	\$ 8,515,102	\$ 8,813,130
Interest	112,802,825	111,792,028	100,336,340	98,707,718
Changes of benefit terms	8,715,000	-	(141,296,225)	-
Differences between expected and actual experience	-	(23,625,138)	(532,795)	47,631,366
Changes of assumptions	-	-	-	87,904,487
Benefit payments, including refunds of member contributions	(125,773,631)	(127,219,157)	(129,942,540)	(131,528,522)
Other	-	-	-	1,441,225
Net change in total pension liability	10,318,082	(25,962,358)	(162,920,118)	112,969,404
Total pension liability, beginning	1,512,849,467	1,523,167,549	1,497,205,191	1,334,285,073
Total pension liability, ending (a)	1,523,167,549	1,497,205,191	1,334,285,073	1,447,254,477
Change in plan fiduciary net position				
Contributions - employer	71,704,902	98,612,944	87,916,274	60,306,187
Contributions - member	7,161,792	9,201,948	10,400,163	8,831,917
Net investment income	71,697,341	24,377,681	69,997,747	88,907,246
Benefit payments, including refunds of member contributions	(125,773,631)	(128,218,667)	(131,961,976)	(131,528,522)
Administrative expense	(2,692,067)	(2,424,524)	(2,286,728)	(2,332,368)
Other changes	-	-	-	-
Net change in plan fiduciary net position	22,098,337	1,549,382	34,065,480	24,184,460
Contribution for pre-2002 retirees	-	-	4,400,000	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	770,760,985
Plan fiduciary net position, ending (b)	725,075,480	726,624,862	770,760,985	799,345,445
Collective net pension liability, ending (a)-(b)	\$ 798,092,069	\$ 770,580,329	\$ 563,524,088	\$ 647,909,032

CHARTER COUNTY OF WAYNE, MICHIGAN

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 Eight Fiscal Years (ultimately building to ten years)

	2018	2019	2020	2021
Change in total pension liability				
Service cost	\$ 8,544,315	\$ 8,765,350	\$ 8,734,057	\$ 7,803,562
Interest	100,681,960	99,216,080	97,443,895	95,683,328
Changes of benefit terms	-	1,805,747	(2,879,183)	-
Differences between expected and actual experience	(5,018,596)	(11,087,866)	(5,150,045)	(9,053,900)
Changes of assumptions	-	-	-	53,384,306
Benefit payments, including refunds of member contributions	(127,750,254)	(126,148,183)	(125,507,882)	(123,642,469)
Other	2,130,386	2,693,563	2,707,309	2,508,738
Net change in total pension liability	<u>(21,412,189)</u>	<u>(24,755,309)</u>	<u>(24,651,849)</u>	<u>26,683,565</u>
Total pension liability, beginning	<u>1,447,254,477</u>	<u>1,425,842,288</u>	<u>1,401,086,979</u>	<u>1,376,435,130</u>
Total pension liability, ending (a)	<u>1,425,842,288</u>	<u>1,401,086,979</u>	<u>1,376,435,130</u>	<u>1,403,118,695</u>
Change in plan fiduciary net position				
Contributions - employer	139,854,103	63,858,310	59,359,934	58,341,620
Contributions - member	9,940,990	10,721,262	10,444,165	9,485,275
Net investment income	54,237,444	29,948,496	23,610,241	212,746,142
Benefit payments, including refunds of member contributions	(127,750,254)	(126,148,183)	(125,507,882)	(123,642,469)
Administrative expense	(2,187,451)	(2,190,843)	(2,312,889)	(2,473,434)
Other changes	227,054	177,136	-	-
Net change in plan fiduciary net position	<u>74,321,886</u>	<u>(23,633,822)</u>	<u>(34,406,431)</u>	<u>154,457,134</u>
Contribution for pre-2002 retirees	6,600,000	6,600,000	-	-
Transfer in from Bailiffs' pension plan	-	-	-	-
Plan fiduciary net position, beginning	<u>799,345,445</u>	<u>880,267,331</u>	<u>863,233,509</u>	<u>828,827,078</u>
Plan fiduciary net position, ending (b)	<u>880,267,331</u>	<u>863,233,509</u>	<u>828,827,078</u>	<u>983,284,212</u>
Collective net pension liability, ending (a)-(b)	<u>\$ 545,574,957</u>	<u>\$ 537,853,470</u>	<u>\$ 547,608,052</u>	<u>\$ 419,834,483</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

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 Eight Fiscal Years (ultimately building to ten years)

	2014	2015	2016	2017
Plan fiduciary net position as a percentage of the total pension liability	47.60%	48.53%	57.77%	55.23%
Nonemployer contributing entities share of the collective net pension liability*	\$ -	\$ -	\$ -	\$ 13,200,000
County's net pension liability	\$ 798,092,069	\$ 770,580,329	\$ 563,524,088	\$ 634,709,032
Covered payroll	\$ 124,338,533	\$ 119,062,960	\$ 112,516,266	\$ 97,972,865
County's net pension liability as a percentage of covered payroll	641.87%	647.20%	500.84%	647.84%

* 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.

During the fiscal year ended September 30, 2021, the discount rate used to calculate total pension liability was changed from 7.25 percent to 6.75 percent. In addition, the inflation rate decreased from 3.0 percent to 2.50 percent. Mortality tables were updated from RP-2014 mortality tables to PubG-2010 tables.

CHARTER COUNTY OF WAYNE, MICHIGAN

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 Eight Fiscal Years (ultimately building to ten years)

	2018	2019	2020	2021
Plan fiduciary net position as a percentage of the total pension liability	61.74%	61.61%	60.22%	70.08%
Nonemployer contributing entities share of the collective net pension liability*	\$ 6,600,000	\$ -	\$ -	\$ -
County's net pension liability	\$ 538,974,957	\$ 537,853,470	\$ 547,608,052	\$ 419,834,483
Covered payroll	\$ 102,579,319	\$ 103,397,388	\$ 106,529,163	96,437,165
County's net pension liability as a percentage of covered payroll	525.42%	520.18%	514.05%	435.35%

CHARTER COUNTY OF WAYNE, MICHIGAN

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
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%
9/30/2021	51,703,879	58,341,620	(6,637,741)	96,437,165	60.5%

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	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years from 9/30/20
Asset valuation method	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.

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Required Supplementary Information

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

Fiscal Year Ended	Annual Money- Weighted Rate of Return, Net of Investment Expense
9/30/2017	13.10%
9/30/2018	6.96%
9/30/2019	2.79%
9/30/2020	5.90%
9/30/2021	21.11%

CHARTER COUNTY OF WAYNE, MICHIGAN

Required Supplementary Information

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

	2017	2018	2019	2020	2021
Change in total OPEB liability					
Service cost	\$ 284,000	\$ 154,000	\$ 254,000	\$ 273,000	\$ 122,000
Interest	14,850,000	14,104,271	13,465,000	13,768,000	8,090,000
Changes of benefit terms	-	-	-	(75,044,000)	-
Differences between expected and actual experience	(11,764,000)	(13,744,000)	5,637,000	(799,000)	2,224,000
Changes of assumptions	702,000	4,864,000	-	(6,960,000)	(4,774,000)
Benefit payments	(15,313,000)	(15,254,000)	(14,625,000)	(15,153,000)	(15,250,000)
Net change in total pension liability	(11,241,000)	(9,875,729)	4,731,000	(83,915,000)	(9,588,000)
Total OPEB liability, beginning	227,537,000	216,296,000	206,420,271	211,151,271	127,236,271
Total OPEB liability, ending (a)	216,296,000	206,420,271	211,151,271	127,236,271	117,648,271
Change in plan fiduciary net position					
Contributions - employer	17,036,900	20,127,000	14,856,000	15,559,000	17,055,000
Net investment income	2,431,375	1,552,271	761,415	1,761,436	5,890,000
Benefit payments	(15,313,000)	(15,254,000)	(14,625,000)	(15,153,000)	(15,250,000)
Administrative expense	(84,571)	(106,000)	(69,000)	(63,000)	(65,000)
Net change in plan fiduciary net position	4,070,704	6,319,271	923,415	2,104,436	7,630,000
Plan fiduciary net position, beginning	17,881,445	21,952,149	28,271,420	29,194,835	31,299,271
Plan fiduciary net position, ending (b)	21,952,149	28,271,420	29,194,835	31,299,271	38,929,271
County's net OPEB liability, ending (a)-(b)	\$ 194,343,851	\$ 178,148,851	\$ 181,956,436	\$ 95,937,000	\$ 78,719,000
 Plan fiduciary net position as a percentage of the total OPEB liability	 10.15%	 13.70%	 13.83%	 24.60%	 33.09%
 Covered payroll	 \$ 66,686,000	 \$ 63,591,000	 \$ 65,499,000	 \$ 53,667,000	 \$ 40,350,000
 County's net OPEB liability as a percentage of covered payroll	 291.43%	 280.15%	 277.80%	 178.76%	 195.09%

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.

Changes in assumptions

In 2018, mortality tables were updated to RPH-2018 total dataset mortality table fully generational using Scale MP-2018.

In 2020, the healthcare cost trend rates decreased from 9.00 percent / 11.0 percent (pre/post-65) to 8.00 percent / 7.0 percent (pre/post 65). In addition, mortality tables were updated to Pub-2010 mortality tables fully generational using Scale MP-2020.

In 2021, the discount rate increased from 6.75% to 7.35% since the last measurement period. In addition, the inflation rate decreased from 3.0 percent to 2.50 percent. the healthcare cost trend rates decreased from 8.00 percent / 7.0 percent (pre/post-65) to 7.5 percent / 7.0 percent (pre/post 65).

CHARTER COUNTY OF WAYNE, MICHIGAN

Required Supplementary Information

Wayne County Other Postemployment Benefits 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
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%
9/30/2021	15,163,000	17,055,000	(1,892,000)	40,350,000	42.3%

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	Entry age normal
Amortization method	County: Level % pay over a 15-year closed period (11 years remaining as of September 30, 2021) MHA: Level dollar based over a 15-year closed period (9 years remaining as of September 30, 2021)
Asset valuation method	Market value of assets
Wage inflation	3.0%
Salary increases	3.00% in the long-term
Healthcare cost trend rates	8.0%/7.0% (pre/post-65), gradually decreasing by 0.5% annually to an ultimate rate of 4.5%
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

CHARTER COUNTY OF WAYNE, MICHIGAN

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 re-appropriated 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.

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



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

**OTHER SUPPLEMENTARY INFORMATION -
COMBINING AND INDIVIDUAL FUND
STATEMENTS/SCHEDULES**

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules General Fund Combining Schedule For the Year Ended September 30, 2021

	General Operating			
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes:				
Property	\$ 266,570,000	\$ 307,570,000	\$ 304,786,945	\$ (2,783,055)
State sales	45,086,085	47,325,476	56,984,275	9,658,799
Licenses and permits	963,864	963,864	905,861	(58,003)
Federal grants	6,524,792	7,084,048	4,079,960	(3,004,088)
State grants and contracts	14,311,535	21,356,063	15,855,352	(5,500,711)
Local grants and contracts	373,289	907,969	580,628	(327,341)
State sources	12,500,000	13,400,000	14,329,543	929,543
Charges for services	132,133,397	132,147,659	109,625,143	(22,522,516)
Interest and rents	1,334,828	1,334,828	2,156,718	821,890
Other	15,193,045	17,593,045	23,667,007	6,073,962
Total revenues	494,990,835	549,682,952	532,971,432	(16,711,520)
Expenditures				
Current operations:				
Legislative - County Commission	9,554,409	9,554,409	8,311,183	1,243,226
Judicial:				
Circuit court	7,686,829	7,686,829	6,072,610	1,614,219
Probate court	-	-	-	-
Friend of the court	-	-	-	-
Total judicial	7,686,829	7,686,829	6,072,610	1,614,219
General government:				
Adult probation	1,834,273	1,834,273	1,786,981	47,292
Corporation counsel	9,585,657	9,585,657	6,999,789	2,585,868
County clerk	24,037,872	24,134,559	21,623,235	2,511,324
County elections	2,333,789	2,766,409	2,098,472	667,937
Economic and neighborhood development	1,564,975	7,158,032	1,360,335	5,797,697
Management and budget	30,372,137	30,535,698	24,128,519	6,407,179
County executive	5,956,753	5,956,753	5,111,187	845,566
Personnel	4,787,486	4,787,486	4,242,977	544,509
Prosecuting attorney	44,414,081	46,594,314	40,541,658	6,052,656
Register of deeds	8,153,655	8,153,655	7,852,247	301,408
Register of deeds remonumentation	600,966	678,060	497,702	180,358
County treasurer	6,991,004	6,991,004	5,633,412	1,357,592
Non-departmental:				
Mental health and substance abuse appropriation	12,237,924	12,237,924	13,433,988	(1,196,064)
COVID-19	-	-	28,168,813	(28,168,813)
Other non-departmental	9,733,130	9,888,455	17,050,221	(7,161,766)
Total general government	162,603,702	171,302,279	180,529,536	(9,227,257)
Public safety:				
County jail	92,129,901	92,192,401	54,557,044	37,635,357
Sheriff	26,212,212	26,622,178	17,598,331	9,023,847
Homeland security	3,019,523	3,019,523	1,825,348	1,194,175
Total public safety	121,361,636	121,834,102	73,980,723	47,853,379

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2021

	Probate Court			
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenues				
Taxes:				
Property	\$ -	\$ -	\$ -	\$ -
State sales	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	1,293,902	1,293,902	1,322,509	28,607
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	915,000	915,000	937,100	22,100
Interest and rents	-	-	-	-
Other	5,000	5,000	2,500	(2,500)
Total revenues	2,213,902	2,213,902	2,262,109	48,207
Expenditures				
Current operations:				
Legislative - County Commission	-	-	-	-
Judicial:				
Circuit court	-	-	-	-
Probate court	9,741,199	9,741,199	9,064,649	676,550
Friend of the court	-	-	-	-
Total judicial	9,741,199	9,741,199	9,064,649	676,550
General government:				
Adult probation	-	-	-	-
Corporation counsel	-	-	-	-
County clerk	-	-	-	-
County elections	-	-	-	-
Economic and neighborhood development	-	-	-	-
Management and budget	-	-	-	-
County executive	-	-	-	-
Personnel	-	-	-	-
Prosecuting attorney	-	-	-	-
Register of deeds	-	-	-	-
Register of deeds remonumentation	-	-	-	-
County treasurer	-	-	-	-
Non-departmental:				
Mental health and substance abuse appropriation	-	-	-	-
COVID-19	-	-	-	-
Other non-departmental	-	-	-	-
Total general government	-	-	-	-
Public safety:				
County jail	-	-	-	-
Sheriff	-	-	-	-
Homeland security	-	-	-	-
Total public safety	-	-	-	-

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)
\$ -	\$ -	\$ -	\$ -	\$ 266,570,000	\$ 307,570,000	\$ 304,786,945	\$ (2,783,055)
-	-	-	-	45,086,085	47,325,476	56,984,275	9,658,799
-	-	-	-	963,864	963,864	905,861	(58,003)
-	-	-	-	30,352,439	30,911,695	22,349,661	(8,562,034)
-	-	-	-	22,110,592	29,155,120	22,880,742	(6,274,378)
-	-	-	-	373,289	907,969	580,628	(327,341)
-	-	-	-	12,500,000	13,400,000	14,329,543	929,543
(33,382,392)	(33,382,392)	(23,340,102)	10,042,290	104,904,225	104,918,487	94,438,815	(10,479,672)
-	-	-	-	1,334,828	1,334,828	2,370,963	1,036,135
-	-	-	-	15,987,045	18,387,045	24,573,527	6,186,482
(33,382,392)	(33,382,392)	(23,340,102)	10,042,290	500,182,367	554,874,484	544,200,960	(10,673,524)
-	-	-	-	9,554,409	9,554,409	8,311,183	1,243,226
(31,225,904)	(31,225,904)	(20,523,563)	(10,702,341)	56,590,319	56,590,319	49,884,840	6,705,479
(302,111)	(302,111)	(302,111)	-	9,439,088	9,439,088	8,762,538	676,550
(1,854,377)	(1,854,377)	(2,514,428)	660,051	31,510,953	31,510,953	23,502,124	8,008,829
(33,382,392)	(33,382,392)	(23,340,102)	(10,042,290)	97,540,360	97,540,360	82,149,502	15,390,858
-	-	-	-	1,834,273	1,834,273	1,786,981	47,292
-	-	-	-	9,585,657	9,585,657	6,999,789	2,585,868
-	-	-	-	24,037,872	24,134,559	21,623,235	2,511,324
-	-	-	-	2,333,789	2,766,409	2,098,472	667,937
-	-	-	-	1,564,975	7,158,032	1,360,335	5,797,697
-	-	-	-	30,372,137	30,535,698	24,128,519	6,407,179
-	-	-	-	5,956,753	5,956,753	5,111,187	845,566
-	-	-	-	4,787,486	4,787,486	4,242,977	544,509
-	-	-	-	44,414,081	46,594,314	40,541,658	6,052,656
-	-	-	-	8,153,655	8,153,655	7,852,247	301,408
-	-	-	-	600,966	678,060	497,702	180,358
-	-	-	-	6,991,004	6,991,004	5,633,412	1,357,592
-	-	-	-	12,237,924	12,237,924	13,433,988	(1,196,064)
-	-	-	-	-	-	28,168,813	(28,168,813)
-	-	-	-	9,733,130	9,888,455	17,050,221	(7,161,766)
-	-	-	-	-	-	-	-
-	-	-	-	162,603,702	171,302,279	180,529,536	(9,227,257)
-	-	-	-	92,129,901	92,192,401	54,557,044	37,635,357
-	-	-	-	26,212,212	26,622,178	17,598,331	9,023,847
-	-	-	-	3,019,523	3,019,523	1,825,348	1,194,175
-	-	-	-	121,361,636	121,834,102	73,980,723	47,853,379

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2021

	General Operating			
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Expenditures				
Public works	\$ 511,504	\$ 511,504	\$ 521,612	\$ (10,108)
Health and welfare:				
Health and human services	5,886,895	5,877,895	3,627,650	2,250,245
Indigent health care	3,933,580	3,933,580	10,392,934	(6,459,354)
Medical examiner	7,579,898	7,588,898	7,317,522	271,376
Cooperative extension	369,657	369,657	274,108	95,549
Senior citizens services	757,567	757,567	643,255	114,312
Veterans affairs	223,524	388,961	450,932	(61,971)
				-
Health and welfare	18,751,121	18,916,558	22,706,401	(3,789,843)
Capital outlay	301,700	229,700	277,519	(47,819)
Debt service - interest	-	-	-	-
Total expenditures	320,770,901	330,035,381	292,399,584	37,635,797
Revenues over (under) expenditures	174,219,934	219,647,571	240,571,848	20,924,277
Other financing sources (uses)				
Transfers in	37,179,833	37,242,333	32,292,340	(4,949,993)
Transfers out	(206,011,715)	(253,001,852)	(233,199,194)	19,802,658
Proceeds from sale of capital assets	-	-	589,590	589,590
Total other financing sources (uses)	(168,831,882)	(215,759,519)	(200,317,264)	15,442,255
Net change in fund balance	5,388,052	3,888,052	40,254,584	36,366,532
Fund balance, beginning of year, as restated	249,106,117	249,106,117	249,106,117	-
Fund balance (deficit), end of year	\$ 254,494,169	\$ 252,994,169	\$ 289,360,701	\$ 36,366,532

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	103,080	46,920
-	-	-	-	-	-	-	-
-	-	-	-	113,644,724	113,644,724	90,455,425	23,189,299
-	-	-	-	(77,284,702)	(77,284,702)	(58,147,904)	19,136,798
-	-	-	-	75,435,234	75,435,234	63,483,445	(11,951,789)
-	-	-	-	(114,087)	(114,087)	(47,404)	66,683
-	-	-	-	-	-	-	-
-	-	-	-	75,321,147	75,321,147	63,436,041	(11,885,106)
-	-	-	-	(1,963,555)	(1,963,555)	5,288,137	7,251,692
23,000,000	23,000,000	23,000,000	-	(52,378,138)	(52,378,138)	(52,378,138)	-
<u>\$ 23,000,000</u>	<u>\$ 23,000,000</u>	<u>\$ 23,000,000</u>	<u>\$ -</u>	<u>\$ (54,341,693)</u>	<u>\$ (54,341,693)</u>	<u>\$ (47,090,001)</u>	<u>\$ 7,251,692</u>

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules General Fund Combining Schedule of Revenue, Expenditures and Changes in Fund Balance For the Year Ended September 30, 2021

	Probate Court			
	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Expenditures				
Public works	\$ -	\$ -	\$ -	\$ -
Health and welfare:				
Health and human services	-	-	-	-
Indigent health care	-	-	-	-
Medical examiner	-	-	-	-
Cooperative extension	-	-	-	-
Senior citizens services	-	-	-	-
Veterans affairs	-	-	-	-
Health and welfare	-	-	-	-
Capital outlay	-	-	110,263	(110,263)
Interest	-	-	-	-
Total expenditures	9,741,199	9,741,199	9,174,912	566,287
Revenues over (under) expenditures	(7,527,297)	(7,527,297)	(6,912,803)	614,494
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	(35,339)	(35,339)	579,155	614,494
Fund balance, beginning of year, as restated	(4,894,660)	(4,894,660)	(4,894,660)	-
Fund balance (deficit), end of year	\$ (4,929,999)	\$ (4,929,999)	\$ (4,315,505)	\$ 614,494

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)
\$ -	\$ -	\$ -	\$ -	\$ 511,504	\$ 511,504	\$ 521,612	\$ (10,108)
-	-	-	-	5,886,895	5,877,895	3,627,650	2,250,245
-	-	-	-	3,933,580	3,933,580	10,392,934	(6,459,354)
-	-	-	-	7,579,898	7,588,898	7,317,522	271,376
-	-	-	-	369,657	369,657	274,108	95,549
-	-	-	-	757,567	757,567	643,255	114,312
-	-	-	-	223,524	388,961	450,932	(61,971)
-	-	-	-	18,751,121	18,916,558	22,706,401	(3,789,843)
-	-	-	-	451,700	379,700	490,862	(111,162)
-	-	-	-	-	-	-	-
(33,382,392)	(33,382,392)	(23,340,102)	(10,042,290)	410,774,432	420,038,912	368,689,819	51,349,093
-	-	-	-	89,407,935	134,835,572	175,511,141	40,675,569
(82,927,192)	(82,927,192)	(70,975,403)	11,951,789	37,179,833	37,242,333	32,292,340	(4,949,993)
82,927,192	82,927,192	70,975,403	(11,951,789)	(123,198,610)	(170,188,747)	(162,271,195)	7,917,552
-	-	-	-	-	-	589,590	589,590
-	-	-	-	(86,018,777)	(132,946,414)	(129,389,265)	3,557,149
-	-	-	-	3,389,158	1,889,158	46,121,876	44,232,718
-	-	-	-	214,833,319	214,833,319	214,833,319	-
\$ -	\$ -	\$ -	\$ -	\$ 218,222,477	\$ 216,722,477	\$ 260,955,195	\$ 44,232,718

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

MAJOR GOVERNMENTAL FUND

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

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Other Supplementary Information - Major Capital Projects Fund

Criminal Justice Center Capital Projects Fund

For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Interest income (loss) and rents	\$ -	\$ -	\$ 13,819	\$ 13,819
Expenditures				
Current operations:				
General government	625,000	28,825,000	-	(28,825,000)
Capital outlay	155,353,700	157,636,016	203,644,863	46,008,847
Total expenditures	155,978,700	186,461,016	203,644,863	17,183,847
Revenues over (under) expenditures	(155,978,700)	(186,461,016)	(203,631,044)	(17,170,028)
Other financing sources				
Transfers in	750,000	13,032,316	13,032,316	-
Net change in fund balance	(155,228,700)	(173,428,700)	(190,598,728)	(17,170,028)
Fund balance, beginning of year	283,105,265	283,105,265	283,105,265	-
Fund balance, end of year	<u>\$ 127,876,565</u>	<u>\$ 109,676,565</u>	<u>\$ 92,506,537</u>	<u>\$ (17,170,028)</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR 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 courses 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.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR 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 specific purposes other than debt service or capital projects.

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.

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 separate 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 accommodations 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.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR 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 specific purposes other than debt service or capital projects.

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.

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

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.

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.

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR GOVERNMENTAL FUNDS

DEBT SERVICE FUNDS (continued) 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.

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.

2020 Refunding Debt Service Fund - This fund is used to account for resources reserved for the debt services associated with the County's refunding of 2008A and 2009A bonds.

CAPITAL PROJECT FUNDS are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and fiduciary 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 separate fund has not been specifically designated.

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2021

	Special Revenue Funds					
	Parks	Rouge Demonstration Project	Law Enforcement	Community Development Block Grants	Drug Enforcement	Nutrition
Assets						
Equity in pooled cash and investments	\$ 20,501,815	\$ 118,103	\$ 2,998,761	\$ -	\$ 1,064,318	\$ 1,948,456
Other cash and investments	3,100	500	-	100	50,000	250
Due from other funds	-	-	-	-	-	-
Receivables:						
Accounts	71,992	414,290	583,330	206,356	-	8,029
Due from other governments	-	-	-	2,600,931	-	374,041
Supplies inventory, at cost	-	-	-	-	-	-
Prepayments and deposits	-	-	-	-	-	-
Restricted assets -						
Due from other governments restricted	-	-	-	-	-	-
Equity in pooled cash and investments	-	-	-	-	-	-
Total assets	\$ 20,576,907	\$ 532,893	\$ 3,582,091	\$ 2,807,387	\$ 1,114,318	\$ 2,330,776
Liabilities						
Accounts and contracts payable	\$ 559,402	\$ 64,741	\$ 92,898	\$ 1,294,409	\$ 14,959	\$ 878,902
Due to other funds	-	-	-	-	-	-
Interfund payable	-	-	-	362,750	-	-
Due to other governmental units	-	-	15,711	-	-	-
Accrued wages and benefits	121,860	7,171	82,945	16,454	83,112	27,282
Other liabilities	481,756	86,483	111,838	49,451	6,972	30,653
Unearned revenue	-	-	6,259	36,779	70,995	-
Total liabilities	1,163,018	158,395	309,651	1,759,843	176,038	936,837
Deferred inflows of resources						
Unavailable receivable	-	-	-	-	-	-
Unavailable revenues - grants	-	-	-	920,178	-	-
Total deferred inflows	-	-	-	920,178	-	-
Fund balances						
Nonspendable	-	-	-	-	-	-
Restricted for programs	9,802,000	374,498	3,272,440	127,366	938,280	-
Restricted for debt service	-	-	-	-	-	-
Restricted for capital projects	-	-	-	-	-	-
Assigned	9,611,889	-	-	-	-	1,393,939
Unassigned fund deficit	-	-	-	-	-	-
Total fund balances (deficits)	19,413,889	374,498	3,272,440	127,366	938,280	1,393,939
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 20,576,907	\$ 532,893	\$ 3,582,091	\$ 2,807,387	\$ 1,114,318	\$ 2,330,776

Special Revenue Funds							
Veteran's Trust	Community Corrections	Victim Witness	Soldiers' Relief	Community & Economic Development	Building Authority	DUWA Collection	Economic Development Corporation
\$ 324,917	\$ -	\$ -	\$ 2,722,151	\$ 421,720	\$ 81,617	\$ -	\$ -
-	100	-	-	-	-	-	3,438,706
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,500,000	95,392
-	165,957	1,489,383	-	544,535	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	1,061,818
-	-	-	-	-	-	-	-
-	-	-	-	-	1,213,718	-	-
<u>\$ 324,917</u>	<u>\$ 166,057</u>	<u>\$ 1,489,383</u>	<u>\$ 2,722,151</u>	<u>\$ 966,255</u>	<u>\$ 1,295,335</u>	<u>\$ 3,500,000</u>	<u>\$ 4,595,916</u>
\$ -	\$ 29,041	\$ 33	\$ 17,604	\$ 183,394	\$ 8,068	\$ -	\$ 258,735
-	-	-	-	-	-	-	2,540,687
-	698,996	1,434,467	-	-	-	-	1,004,769
-	-	-	-	168,501	-	-	-
-	63,206	44,407	3,802	-	-	-	-
-	4,249	-	28,084	-	135	3,500,000	578,327
-	-	-	-	-	-	-	259,185
-	795,492	1,478,907	49,490	351,895	8,203	3,500,000	4,641,703
-	-	-	-	-	-	-	-
-	-	283,600	-	281,061	-	-	-
-	-	283,600	-	281,061	-	-	-
-	-	-	-	-	-	-	1,061,818
324,917	-	-	2,672,661	260,049	1,213,718	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	73,250	73,414	-	-
-	(629,435)	(273,124)	-	-	-	-	(1,107,605)
324,917	(629,435)	(273,124)	2,672,661	333,299	1,287,132	-	(45,787)
<u>\$ 324,917</u>	<u>\$ 166,057</u>	<u>\$ 1,489,383</u>	<u>\$ 2,722,151</u>	<u>\$ 966,255</u>	<u>\$ 1,295,335</u>	<u>\$ 3,500,000</u>	<u>\$ 4,595,916</u>

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2021

	Special Revenue Funds					
	Stadium and Land Development	Environmental Programs	Health and Family Services	MDC	Juvenile Justice and Abuse / Neglect	Health
Assets						
Equity in pooled cash and investments	\$ 1,502,743	\$ 11,616,665	\$ 378,772	\$ 12,685,406	\$ 19,612,031	\$ 26,467,898
Other cash and investments	-	200	-	-	200	1,050
Due from other funds	-	-	-	-	-	-
Receivables:						
Accounts	922,521	2,336,562	79,416	2,282,316	1,646,151	727,016
Due from other governments	-	-	-	-	20,025,722	1,149,912
Supplies inventory, at cost	-	-	-	-	98,730	299,997
Prepayments and deposits	-	-	-	-	2,157	194,308
Restricted assets -						
Due from other governments	-	-	-	-	-	-
Equity in pooled cash and investments	-	-	-	-	-	-
Total assets	\$ 2,425,264	\$ 13,953,427	\$ 458,188	\$ 14,967,722	\$ 41,384,991	\$ 28,840,181
Liabilities						
Accounts and contracts payable	\$ -	\$ 10,469	\$ 3,562	\$ 732,949	\$ 7,301,266	\$ 914,682
Due to other funds	1,237,561	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	1,555,449
Accrued wages and benefits	-	21,787	-	-	350,360	136,773
Other liabilities	-	45,554	-	-	2,285,308	1,788,207
Unearned revenue	-	-	-	-	-	299,997
Total liabilities	1,237,561	77,810	3,562	732,949	9,936,934	4,695,108
Deferred inflows of resources						
Unavailable revenues	-	-	-	-	-	-
Unavailable revenues - grants	-	-	-	-	7,144,386	22,507
Total deferred inflows	-	-	-	-	7,144,386	22,507
Fund balances						
Nonspendable	-	-	-	-	100,887	494,305
Restricted for programs	1,187,703	13,875,617	454,626	14,234,773	12,881,336	23,628,261
Restricted for debt service	-	-	-	-	-	-
Restricted for capital projects	-	-	-	-	-	-
Assigned	-	-	-	-	11,321,448	-
Unassigned fund deficit	-	-	-	-	-	-
Total fund balances (deficits)	1,187,703	13,875,617	454,626	14,234,773	24,303,671	24,122,566
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 2,425,264	\$ 13,953,427	\$ 458,188	\$ 14,967,722	\$ 41,384,991	\$ 28,840,181

Debt Service Funds						Capital Projects Funds	
General Debt Services	Building Authority	Stadium Authority	Criminal Justice Center	Downriver Communities	2020 Refunding	Stadium Authority	Wayne County Construction
\$ 6,049,034	\$ 5,676,387	\$ 17,976,603	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	1,237,561	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,345,000	-	-	-
-	-	-	33,976,686	8,560,031	5,030,283	593,979	415,025
<u>\$ 6,049,034</u>	<u>\$ 5,676,387</u>	<u>\$ 19,214,164</u>	<u>\$ 33,976,686</u>	<u>\$ 15,905,031</u>	<u>\$ 5,030,283</u>	<u>\$ 593,979</u>	<u>\$ 415,025</u>
\$ 628,403	\$ 41,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	7,543,157	-	-	-	-	-
-	-	-	-	-	-	-	-
481,933	-	-	-	8,560,031	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>1,110,336</u>	<u>41,280</u>	<u>7,543,157</u>	<u>-</u>	<u>8,560,031</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	7,345,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	7,345,000	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	5,635,107	11,671,007	33,976,686	-	5,030,283	-	-
-	-	-	-	-	-	593,979	415,025
4,938,698	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>4,938,698</u>	<u>5,635,107</u>	<u>11,671,007</u>	<u>33,976,686</u>	<u>-</u>	<u>5,030,283</u>	<u>593,979</u>	<u>415,025</u>
<u>\$ 6,049,034</u>	<u>\$ 5,676,387</u>	<u>\$ 19,214,164</u>	<u>\$ 33,976,686</u>	<u>\$ 15,905,031</u>	<u>\$ 5,030,283</u>	<u>\$ 593,979</u>	<u>\$ 415,025</u>

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Balance Sheet Nonmajor Governmental Funds September 30, 2021

	Capital Projects Funds		
	Building Authority Construction	Other Capital Projects	Totals
Assets			
Equity in pooled cash and investments	\$ -	\$ 42,246,566	\$ 174,393,963
Other cash and investments	332	-	3,494,538
Due from other funds	1,745,214	-	2,982,775
Receivables:			
Accounts	-	-	12,873,371
Due from other governments	-	-	26,350,481
Supplies inventory, at cost	-	-	398,727
Prepayments and deposits	-	-	1,258,283
Restricted assets -			
Due from other governments restricted	-	-	7,345,000
Equity in pooled cash and investments	-	2,866,392	52,656,114
Total assets	\$ 1,745,546	\$ 45,112,958	\$ 281,753,252
Liabilities			
Accounts and contracts payable	\$ -	\$ 249,412	\$ 13,284,209
Due to other funds	-	26,022	11,347,427
Interfund payable	968,759	-	4,469,741
Due to other governmental units	-	-	10,781,625
Accrued wages and benefits	-	-	959,159
Other liabilities	166	1,225,747	10,222,930
Unearned revenue	-	-	673,215
Total liabilities	968,925	1,501,181	51,738,306
Deferred inflows of resources			
Unavailable receivable	-	-	7,345,000
Unavailable revenues - grants	-	-	8,651,732
Total deferred inflows	-	-	15,996,732
Fund balances			
Nonspendable	-	-	1,657,010
Restricted for programs	-	-	85,248,245
Restricted for debt service	-	-	56,313,083
Restricted for capital projects	776,621	2,866,392	4,652,017
Assigned	-	40,745,385	68,158,023
Unassigned fund deficit	-	-	(2,010,164)
Total fund balances (deficits)	776,621	43,611,777	214,018,214
Total liabilities, deferred inflows of resources and fund balances (deficits)	\$ 1,745,546	\$ 45,112,958	\$ 281,753,252

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2021

	Special Revenue Funds					
	Parks	Rouge Demonstration Project	Law Enforcement	Community Development Block Grant	Drug Enforcement	Nutrition
Revenue						
Taxes:						
Property taxes	\$ 9,701,651	\$ -	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-	-	-
Licenses and permits	78,548	-	-	-	-	-
Federal grants	20,000	713,098	27,538	7,095,349	-	2,288,827
State grants and contracts	64,783	-	62,252	-	-	1,060,569
Local grants and contracts	-	-	-	-	-	-
State sources	616,485	-	-	-	-	-
Charges for services	1,288,867	409,943	2,482,480	191,678	635,561	193,445
Interest income (loss) and rents	155,781	-	-	36,025	6,456	7,374
Other	351,380	-	-	-	-	63,746
Total revenue	12,277,495	1,123,041	2,572,270	7,323,052	642,017	3,613,961
Expenditures						
Current operations:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	4,399,360	-	825,480	-
Health and welfare	-	1,429,366	-	-	-	4,013,449
Recreational and cultural	11,964,557	-	-	-	-	-
Community and economic development	-	-	-	8,451,853	-	-
Capital outlay	1,291,360	-	48,995	-	-	-
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	13,255,917	1,429,366	4,448,355	8,451,853	825,480	4,013,449
Revenues over (under) expenditures	(978,422)	(306,325)	(1,876,085)	(1,128,801)	(183,463)	(399,488)
Other financing sources (uses)						
Transfers in	2,850,000	-	-	-	-	785,678
Transfers out	-	-	-	(51,000)	-	-
Proceeds from issuance of long-term debt	-	-	-	-	-	-
Premium on long-term debt	-	-	-	-	-	-
Proceeds from sale of capital assets	23,440	-	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	2,873,440	-	-	(51,000)	-	785,678
Net change in fund balances	1,895,018	(306,325)	(1,876,085)	(1,179,801)	(183,463)	386,190
Fund balances (deficits), beginning of year, as restated	17,518,871	680,823	5,148,525	1,307,167	1,121,743	1,007,749
Fund balances (deficits), end of year	\$ 19,413,889	\$ 374,498	\$ 3,272,440	\$ 127,366	\$ 938,280	\$ 1,393,939

Special Revenue Funds							
Veteran's Trust	Community Corrections	Victim Witness	Soldiers' Relief	Community & Economic Development	Building Authority	DUWA Collection	Economic Development Corporation
\$ -	\$ -	\$ -	\$ 1,460,312	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	756,058	-	1,764,965	-	-	-
-	911,643	804,207	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	92,821	-	-	-	-
-	-	-	-	59,688	-	-	7,063,529
2,318	-	-	(4,263)	3,063	1,487,203	-	(5,132)
-	-	-	-	-	-	-	-
2,318	911,643	1,560,265	1,548,870	1,827,716	1,487,203	-	7,058,397
-	-	2,290,759	-	-	-	-	-
6,273	-	-	815,776	-	-	-	-
-	3,214,420	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,850,099	397,462	-	6,085,564
-	-	-	-	-	-	-	2,172,428
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
6,273	3,214,420	2,290,759	815,776	1,850,099	397,462	-	8,257,992
(3,955)	(2,302,777)	(730,494)	733,094	(22,383)	1,089,741	-	(1,199,595)
-	2,007,118	446,896	-	-	-	-	500,000
-	-	-	-	-	(1,026,457)	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	2,007,118	446,896	-	-	(1,026,457)	-	500,000
(3,955)	(295,659)	(283,598)	733,094	(22,383)	63,284	-	(699,595)
328,872	(333,776)	10,474	1,939,567	355,682	1,223,848	-	653,808
\$ 324,917	\$ (629,435)	\$ (273,124)	\$ 2,672,661	\$ 333,299	\$ 1,287,132	\$ -	\$ (45,787)

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2021

	Special Revenue Funds					
	Stadium and Land Development	Environmental Programs	Health and Family Services	MDC	Juvenile Justice and Abuse / Neglect	Health
Revenue						
Taxes:						
Property taxes	\$ -	\$ -	\$ -	\$ -	\$ 3,951,882	\$ -
Excise taxes	7,830,892	-	-	-	-	-
Licenses and permits	-	-	-	-	-	-
Federal grants	-	-	2,659	-	139,495	8,754,937
State grants and contracts	-	-	-	14,203,512	54,802,468	5,924,330
Local grants and contracts	-	-	-	-	2,383,810	5,746,295
State sources	-	-	-	-	91,970	-
Charges for services	-	2,760,461	-	474,427	3,214,608	2,328,493
Interest income (loss) and rents	4,946	104,051	-	100,409	(38,368)	-
Other	-	-	-	-	-	-
Total revenue	7,835,838	2,864,512	2,659	14,778,348	64,545,865	22,754,055
Expenditures						
Current operations:						
Judicial	-	-	-	18,836,480	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health and welfare	-	1,448,754	-	-	105,836,032	24,713,771
Recreational and cultural	164,552	-	-	-	-	-
Community and economic development	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	25,749
Debt service						
Principal	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Total expenditures	164,552	1,448,754	-	18,836,480	105,836,032	24,739,520
Revenues over (under) expenditures	7,671,286	1,415,758	2,659	(4,058,132)	(41,290,167)	(1,985,465)
Other financing sources (uses)						
Transfers in	-	-	-	7,611,175	54,047,504	15,341,936
Transfers out	(6,679,694)	-	-	(2,282,316)	-	-
Proceeds from issuance of long-term debt	-	-	-	-	-	-
Premium on long-term debt	-	-	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-	-	540
Payment to bond refunding escrow agent	-	-	-	-	-	-
Total other financing sources (uses)	(6,679,694)	-	-	5,328,859	54,047,504	15,342,476
Net change in fund balances	991,592	1,415,758	2,659	1,270,727	12,757,337	13,357,011
Fund balances (deficits), beginning of year, as restated	196,111	12,459,859	451,967	12,964,046	11,546,334	10,765,555
Fund balances (deficits), end of year	\$ 1,187,703	\$ 13,875,617	\$ 454,626	\$ 14,234,773	\$ 24,303,671	\$ 24,122,566

Debt Service Funds						Capital Projects Funds	
General Debt Services	Building Authority	Stadium Authority	Criminal Justice Center	Downriver Communities	2020 Refunding	Stadium Authority	Wayne County Construction
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	1,563,924	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
2,579	1,225,467	(1,457)	673	11,151	1,307	-	2,914
-	-	-	-	-	-	-	-
2,579	1,225,467	(1,457)	673	1,575,075	1,307	-	2,914
-	-	-	-	-	-	-	-
481,933	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	976	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
54,050,000	350,000	4,375,000	-	1,175,000	-	-	-
2,174,146	9,340,069	1,393,125	13,589,900	400,075	7,583,511	-	-
56,706,079	9,690,069	5,768,125	13,589,900	1,575,075	7,583,511	976	-
(56,703,500)	(8,464,602)	(5,769,582)	(13,589,227)	-	(7,582,204)	(976)	2,914
59,520,006	181,713,666	6,679,694	47,565,913	-	10,077,669	-	-
(500,000)	-	(1,612,978)	-	-	(268,960,046)	-	-
-	-	-	-	-	244,625,000	-	-
-	-	-	-	-	26,869,864	-	-
-	-	-	-	-	-	-	-
-	(175,700,000)	-	-	-	-	-	-
59,020,006	6,013,666	5,066,716	47,565,913	-	12,612,487	-	-
2,316,506	(2,450,936)	(702,866)	33,976,686	-	5,030,283	(976)	2,914
2,622,192	8,086,043	12,373,873	-	-	-	594,955	412,111
\$ 4,938,698	\$ 5,635,107	\$ 11,671,007	\$ 33,976,686	\$ -	\$ 5,030,283	\$ 593,979	\$ 415,025

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Revenues, Expenditures, and Changes in Fund Balances Nonmajor Governmental Funds For the Year Ended September 30, 2021

	Capital Projects Funds		
	Building Authority Construction	Other Capital Projects	Totals
Revenue			
Taxes:			
Property taxes	\$ -	\$ -	\$ 15,113,845
Excise taxes	-	-	7,830,892
Licenses and permits	-	-	78,548
Federal grants	-	-	21,562,926
State grants and contracts	-	-	77,833,764
Local grants and contracts	-	-	9,694,029
State sources	-	-	801,276
Charges for services	-	-	21,103,180
Interest income (loss) and rents	-	195,002	3,297,499
Other	-	-	415,126
Total revenue	-	195,002	157,731,085
Expenditures			
Current operations:			
Judicial	-	14,725	21,141,964
General government	-	-	1,303,982
Public safety	-	-	8,439,260
Health and welfare	-	-	137,441,372
Recreational and cultural	-	-	12,130,085
Community and economic development	-	19,363	16,804,341
Capital outlay	-	920,461	4,458,993
Debt service			
Principal	-	-	59,950,000
Interest	-	-	34,480,826
Total expenditures	-	954,549	296,150,823
Revenues over (under) expenditures	-	(759,547)	(138,419,738)
Other financing sources (uses)			
Transfers in	-	19,000,000	408,147,255
Transfers out	-	-	(281,112,491)
Proceeds from issuance of long-term debt	-	-	244,625,000
Premium on long-term debt	-	-	26,869,864
Proceeds from sale of capital assets	-	-	23,980
Payment to bond escrow refunding agent	-	-	(175,700,000)
Total other financing sources (uses)	-	19,000,000	222,853,608
Net change in fund balances	-	18,240,453	84,433,870
Fund balances (deficits), beginning of year, as restated	776,621	25,371,324	129,584,344
Fund balances (deficits), end of year	\$ 776,621	\$ 43,611,777	\$ 214,018,214

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Parks Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ 9,175,000	\$ 9,175,000	\$ 9,701,651	\$ 526,651
Excise taxes	-	-	-	-
Licenses and permits	101,500	101,500	78,548	(22,952)
Federal grants	-	-	20,000	20,000
State grants and contracts	100,000	100,000	64,783	(35,217)
Local grants and contracts	-	-	-	-
State sources	-	-	616,485	616,485
Charges for services	1,507,500	1,507,500	1,288,867	(218,633)
Interest income (loss) and rents	199,000	199,000	155,781	(43,219)
Other	390,000	390,000	351,380	(38,620)
Total revenue	11,473,000	11,473,000	12,277,495	804,495
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	12,723,000	17,415,000	11,964,557	(5,450,443)
Economic development	-	-	-	-
Capital outlay	850,000	7,532,200	1,291,360	(6,240,840)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	13,573,000	24,947,200	13,255,917	(11,691,283)
Revenues over (under) expenditures	(2,100,000)	(13,474,200)	(978,422)	12,495,778
Other financing sources (uses)				
Transfers in	2,100,000	2,850,000	2,850,000	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	360,000	23,440	(336,560)
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	2,100,000	3,210,000	2,873,440	(336,560)
Net change in fund balances	-	(10,264,200)	1,895,018	12,159,218
Fund balance, beginning of year, as restated	17,518,871	17,518,871	17,518,871	-
Fund balance, end of year	\$ 17,518,871	\$ 7,254,671	\$ 19,413,889	\$ 12,159,218

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Rouge Demonstration Project Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	2,850,000	3,600,100	713,098	(2,887,002)
State grants and contracts	-	-	-	-
Local grants and contracts	20,000	20,000	-	(20,000)
State sources	-	-	-	-
Charges for services	1,265,600	1,265,600	409,943	(855,657)
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	<u>4,135,600</u>	<u>4,885,700</u>	<u>1,123,041</u>	<u>(3,762,659)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	4,133,100	4,877,200	1,429,366	(3,447,834)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	2,500	2,500	-	(2,500)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,135,600</u>	<u>4,879,700</u>	<u>1,429,366</u>	<u>(3,450,334)</u>
Revenues over (under) expenditures	<u>-</u>	<u>6,000</u>	<u>(306,325)</u>	<u>(312,325)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>6,000</u>	<u>(306,325)</u>	<u>(312,325)</u>
Fund balance, beginning of year	<u>680,823</u>	<u>680,823</u>	<u>680,823</u>	<u>-</u>
Fund balance, end of year	<u>\$ 680,823</u>	<u>\$ 686,823</u>	<u>\$ 374,498</u>	<u>\$ (312,325)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Law Enforcement Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	1,270,861	1,270,861	27,538	(1,243,323)
State grants and contracts	120,000	120,000	62,252	(57,748)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	2,555,197	2,555,197	2,482,480	(72,717)
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	3,946,058	3,946,058	2,572,270	(1,373,788)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	8,079,144	8,251,244	4,399,360	(3,851,884)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	49,000	49,000	48,995	(5)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	8,128,144	8,300,244	4,448,355	(3,851,889)
Revenues over (under) expenditures	(4,182,086)	(4,354,186)	(1,876,085)	2,478,101
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	(4,182,086)	(4,354,186)	(1,876,085)	2,478,101
Fund balance, beginning of year	5,148,525	5,148,525	5,148,525	-
Fund balance, end of year	\$ 966,439	\$ 794,339	\$ 3,272,440	\$ 2,478,101

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Community Development Block Grant Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	16,163,759	17,763,214	7,095,349	(10,667,865)
State grants and contracts	-	-	-	-
Local grants and contracts	-	1,280,165	-	(1,280,165)
State sources	-	-	-	-
Charges for services	191,678	191,678	191,678	-
Interest income (loss) and rents	-	-	36,025	36,025
Other	-	-	-	-
Total revenue	<u>16,355,437</u>	<u>19,235,057</u>	<u>7,323,052</u>	<u>(11,912,005)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	16,304,437	19,184,057	8,451,853	(10,732,204)
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>16,304,437</u>	<u>19,184,057</u>	<u>8,451,853</u>	<u>(10,732,204)</u>
Revenues over (under) expenditures	<u>51,000</u>	<u>51,000</u>	<u>(1,128,801)</u>	<u>(1,179,801)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(51,000)	(51,000)	(51,000)	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>(51,000)</u>	<u>(51,000)</u>	<u>(51,000)</u>	<u>-</u>
Net change in fund balances	-	-	(1,179,801)	(1,179,801)
Fund balance, beginning of year	<u>1,307,167</u>	<u>1,307,167</u>	<u>1,307,167</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,307,167</u>	<u>\$ 1,307,167</u>	<u>\$ 127,366</u>	<u>\$ (1,179,801)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Drug Enforcement Fund For the Year Ended September 30, 2021

	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	635,561	(246,439)
Interest income (loss) and rents	-	16	6,456	6,440
Other	-	-	-	-
Total revenue	<u>882,000</u>	<u>882,016</u>	<u>642,017</u>	<u>(239,999)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	882,000	882,016	825,480	(56,536)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>882,000</u>	<u>882,016</u>	<u>825,480</u>	<u>(56,536)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(183,463)</u>	<u>(183,463)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(183,463)</u>	<u>(183,463)</u>
Fund balance, beginning of year	<u>1,121,743</u>	<u>1,121,743</u>	<u>1,121,743</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,121,743</u>	<u>\$ 1,121,743</u>	<u>\$ 938,280</u>	<u>\$ (183,463)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Nutrition Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	2,165,763	2,176,030	2,288,827	112,797
State grants and contracts	1,062,361	1,062,361	1,060,569	(1,792)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	378,000	378,000	193,445	(184,555)
Interest income (loss) and rents	-	-	7,374	7,374
Other	50,000	50,000	63,746	13,746
Total revenue	3,656,124	3,666,391	3,613,961	(52,430)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	4,441,802	4,452,069	4,013,449	(438,620)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	4,441,802	4,452,069	4,013,449	(438,620)
Revenues over (under) expenditures	(785,678)	(785,678)	(399,488)	386,190
Other financing sources (uses)				
Transfers in	785,678	785,678	785,678	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	785,678	785,678	785,678	-
Net change in fund balances	-	-	386,190	386,190
Fund balance, beginning of year	1,007,749	1,007,749	1,007,749	-
Fund balance, end of year	\$ 1,007,749	\$ 1,007,749	\$ 1,393,939	\$ 386,190

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Veteran's Trust Fund For the Year Ended September 30, 2021

	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	30,000	30,000	-	(30,000)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	2,318	2,318
Other	-	-	-	-
Total revenue	<u>30,000</u>	<u>30,000</u>	<u>2,318</u>	<u>(27,682)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	30,000	30,000	6,273	(23,727)
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>30,000</u>	<u>30,000</u>	<u>6,273</u>	<u>(23,727)</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(3,955)</u>	<u>(3,955)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(3,955)</u>	<u>(3,955)</u>
Fund balance, beginning of year	<u>328,872</u>	<u>328,872</u>	<u>328,872</u>	<u>-</u>
Fund balance, end of year	<u>\$ 328,872</u>	<u>\$ 328,872</u>	<u>\$ 324,917</u>	<u>\$ (3,955)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Community Corrections Fund For the Year Ended September 30, 2021

	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	2,667,684	2,409,837	911,643	(1,498,194)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	<u>2,667,684</u>	<u>2,409,837</u>	<u>911,643</u>	<u>(1,498,194)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	4,674,802	4,371,956	3,214,420	(1,157,536)
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	45,000	-	(45,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>4,674,802</u>	<u>4,416,956</u>	<u>3,214,420</u>	<u>(1,202,536)</u>
Revenues over (under) expenditures	<u>(2,007,118)</u>	<u>(2,007,119)</u>	<u>(2,302,777)</u>	<u>(295,658)</u>
Other financing sources (uses)				
Transfers in	2,007,118	2,007,118	2,007,118	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>2,007,118</u>	<u>2,007,118</u>	<u>2,007,118</u>	<u>-</u>
Net change in fund balances	-	(1)	(295,659)	(295,658)
Fund balance (deficit), beginning of year	<u>(333,776)</u>	<u>(333,776)</u>	<u>(333,776)</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ (333,776)</u>	<u>\$ (333,777)</u>	<u>\$ (629,435)</u>	<u>\$ (295,658)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Victim Witness Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	799,177	1,042,634	756,058	(286,576)
State grants and contracts	1,206,134	1,264,070	804,209	(459,861)
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	(2)	(2)
Other	-	-	-	-
Total revenue	<u>2,005,311</u>	<u>2,306,704</u>	<u>1,560,265</u>	<u>(746,439)</u>
Expenditures				
Current operations:				
Judicial	2,315,882	2,639,320	2,290,759	(348,561)
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>2,315,882</u>	<u>2,639,320</u>	<u>2,290,759</u>	<u>(348,561)</u>
Revenues over (under) expenditures	<u>(310,571)</u>	<u>(332,616)</u>	<u>(730,494)</u>	<u>(397,878)</u>
Other financing sources (uses)				
Transfers in	310,571	332,616	446,896	114,280
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>310,571</u>	<u>332,616</u>	<u>446,896</u>	<u>114,280</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(283,598)</u>	<u>(283,598)</u>
Fund balance, beginning of year	<u>10,474</u>	<u>10,474</u>	<u>10,474</u>	<u>-</u>
Fund balance (deficit), end of year	<u>\$ 10,474</u>	<u>\$ 10,474</u>	<u>\$ (273,124)</u>	<u>\$ (283,598)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Soldiers' Relief Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ 1,507,445	\$ 1,507,445	\$ 1,460,312	\$ (47,133)
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	-	-
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	92,821	92,821
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	(4,263)	(4,263)
Other	-	-	-	-
Total revenue	<u>1,507,445</u>	<u>1,507,445</u>	<u>1,548,870</u>	<u>41,425</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	1,987,249	1,987,249	815,776	(1,171,473)
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	4,000	4,000	-	(4,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>1,991,249</u>	<u>1,991,249</u>	<u>815,776</u>	<u>(1,175,473)</u>
Revenues over (under) expenditures	<u>(483,804)</u>	<u>(483,804)</u>	<u>733,094</u>	<u>1,216,898</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>(483,804)</u>	<u>(483,804)</u>	<u>733,094</u>	<u>1,216,898</u>
Fund balance, beginning of year	<u>1,939,567</u>	<u>1,939,567</u>	<u>1,939,567</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,455,763</u>	<u>\$ 1,455,763</u>	<u>\$ 2,672,661</u>	<u>\$ 1,216,898</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Community and Economic Development For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	11,947,516	11,947,516	1,764,965	(10,182,551)
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	59,688	59,688
Interest income (loss) and rents	-	-	3,063	3,063
Other	-	-	-	-
Total revenue	11,947,516	11,947,516	1,827,716	(10,119,800)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	11,947,516	11,947,516	1,850,099	(10,097,417)
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	11,947,516	11,947,516	1,850,099	(10,097,417)
Revenues over (under) expenditures	-	-	(22,383)	(22,383)
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	(22,383)	(22,383)
Fund balance, beginning of year	355,682	355,682	355,682	-
Fund balance, end of year	\$ 355,682	\$ 355,682	\$ 333,299	\$ (22,383)

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Economic Development Corporation Fund For the Year Ended September 30, 2021

	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	60,000	60,000	-	(60,000)
State sources	-	-	-	-
Charges for services	6,785,536	6,785,536	7,063,529	277,993
Interest income (loss) and rents	3,081	3,081	(5,132)	(8,213)
Other	-	-	-	-
Total revenue	6,848,617	6,848,617	7,058,397	209,780
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	5,820,237	5,820,237	6,085,564	265,327
Capital outlay	12,500	12,500	2,172,428	2,159,928
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	5,832,737	5,832,737	8,257,992	2,425,255
Revenues over (under) expenditures	1,015,880	1,015,880	(1,199,595)	(2,215,475)
Other financing sources (uses)				
Transfers in	500,000	500,000	500,000	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	500,000	500,000	500,000	-
Net change in fund balances	1,515,880	1,515,880	(699,595)	(2,215,475)
Fund balance, beginning of year	653,808	653,808	653,808	-
Fund balance (deficit), end of year	\$ 2,169,688	\$ 2,169,688	\$ (45,787)	\$ (2,215,475)

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Stadium and Land Development Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	10,454,375	10,454,375	7,830,892	(2,623,483)
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	4,946	(454)
Other	-	-	-	-
Total revenue	<u>10,459,775</u>	<u>10,459,775</u>	<u>7,835,838</u>	<u>(2,623,937)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	181,635	181,635	164,552	(17,083)
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>181,635</u>	<u>181,635</u>	<u>164,552</u>	<u>(17,083)</u>
Revenues over (under) expenditures	<u>10,278,140</u>	<u>10,278,140</u>	<u>7,671,286</u>	<u>(2,606,854)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	(10,278,140)	(10,278,140)	(6,679,694)	(3,598,446)
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>(10,278,140)</u>	<u>(10,278,140)</u>	<u>(6,679,694)</u>	<u>3,598,446</u>
Net change in fund balances	-	-	991,592	991,592
Fund balance, beginning of year	<u>196,111</u>	<u>196,111</u>	<u>196,111</u>	-
Fund balance, end of year	<u>\$ 196,111</u>	<u>\$ 196,111</u>	<u>\$ 1,187,703</u>	<u>\$ 991,592</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Environmental Programs Fund For the Year Ended September 30, 2021

	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	3,055,200	3,073,976	2,760,461	(313,515)
Interest income (loss) and rents	200,000	200,000	104,051	(95,949)
Other	-	-	-	-
Total revenue	3,255,200	3,273,976	2,864,512	(409,464)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	3,254,200	3,272,976	1,448,754	(1,824,222)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	1,000	1,000	-	(1,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	3,255,200	3,273,976	1,448,754	(1,825,222)
Revenues over (under) expenditures	-	-	1,415,758	1,415,758
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	1,415,758	1,415,758
Fund balance, beginning of year	12,459,859	12,459,859	12,459,859	-
Fund balance, end of year	\$ 12,459,859	\$ 12,459,859	\$ 13,875,617	\$ 1,415,758

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Health and Family Services Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	2,659	2,659
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	-	-	2,659	2,659
Expenditures				
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	-	-	2,659	2,659
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	2,659	2,659
Fund balance, beginning of year	451,967	451,967	451,967	-
Fund balance, end of year	<u>\$ 451,967</u>	<u>\$ 451,967</u>	<u>\$ 454,626</u>	<u>\$ 2,659</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Michigan Indigent Defense Commission Fund For the Year Ended September 30, 2021

	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	17,274,964	19,557,280	14,203,512	(5,353,768)
Local grants and contracts	-	-	-	-
State sources				
Charges for services	25,000	25,000	474,427	449,427
Interest income (loss) and rents	-	-	100,409	100,409
Other	-	-	-	-
Total revenue	<u>17,299,964</u>	<u>19,582,280</u>	<u>14,778,348</u>	<u>(4,803,932)</u>
Expenditures				
Current operations:				
Judicial	24,911,139	24,911,139	18,836,480	(6,074,659)
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>24,911,139</u>	<u>24,911,139</u>	<u>18,836,480</u>	<u>(6,074,659)</u>
Revenues over (under) expenditures	<u>(7,611,175)</u>	<u>(5,328,859)</u>	<u>(4,058,132)</u>	<u>1,270,727</u>
Other financing sources (uses)				
Transfers in	7,611,175	7,611,175	7,611,175	-
Transfers out	-	(2,282,316)	(2,282,316)	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>7,611,175</u>	<u>5,328,859</u>	<u>5,328,859</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>1,270,727</u>	<u>1,270,727</u>
Fund balance, beginning of year	<u>12,964,046</u>	<u>12,964,046</u>	<u>12,964,046</u>	<u>-</u>
Fund balance, end of year	<u>\$ 12,964,046</u>	<u>\$ 12,964,046</u>	<u>\$ 14,234,773</u>	<u>\$ 1,270,727</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Juvenile Justice and Abuse / Neglect Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ 3,909,189	\$ 3,909,189	\$ 3,951,882	\$ 42,693
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	500,000	500,000	139,495	(360,505)
State grants and contracts	66,242,589	66,242,589	54,802,468	(11,440,121)
Local grants and contracts	4,712,772	4,712,772	2,383,810	(2,328,962)
State sources	-	-	91,970	91,970
Charges for services	3,213,000	4,228,000	3,214,608	(1,013,392)
Interest income (loss) and rents	-	-	(38,368)	(38,368)
Other	-	-	-	-
Total revenue	78,577,550	79,592,550	64,545,865	(15,046,685)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	131,126,702	132,097,702	105,836,032	(26,261,670)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	44,000	-	(44,000)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	131,126,702	132,141,702	105,836,032	(26,305,670)
Revenues over (under) expenditures	(52,549,152)	(52,549,152)	(41,290,167)	11,258,985
Other financing sources (uses)				
Transfers in	56,214,843	57,779,878	54,047,504	(3,732,374)
Transfers out	(3,665,691)	(3,665,691)	-	(3,665,691)
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	52,549,152	54,114,187	54,047,504	(66,683)
Net change in fund balances	-	1,565,035	12,757,337	11,192,302
Fund balance, beginning of year, as restated	11,546,334	11,546,334	11,546,334	-
Fund balance, end of year	\$ 11,546,334	\$ 13,111,369	\$ 24,303,671	\$ 11,192,302

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Health Fund For the Year Ended September 30, 2021

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	10,880,006	13,612,227	8,754,937	(4,857,290)
State grants and contracts	4,357,579	5,134,550	5,924,330	789,780
Local grants and contracts	4,000,000	5,800,000	5,746,295	(53,705)
State sources				
Charges for services	9,280,428	9,282,956	2,328,493	(6,954,463)
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	28,518,013	33,829,733	22,754,055	(11,075,678)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	43,777,949	49,161,669	24,713,771	(24,447,898)
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	25,749	25,749
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	43,777,949	49,161,669	24,739,520	(24,422,149)
Revenues over (under) expenditures	(15,259,936)	(15,331,936)	(1,985,465)	13,346,471
Other financing sources (uses)				
Transfers in	15,259,936	15,331,936	15,341,936	10,000
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	540	540
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	15,259,936	15,331,936	15,342,476	10,540
Net change in fund balances	-	-	13,357,011	13,357,011
Fund balance, beginning of year	10,765,555	10,765,555	10,765,555	-
Fund balance, end of year	\$ 10,765,555	\$ 10,765,555	\$ 24,122,566	\$ 13,357,011

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds General Debt Service Fund For the Year Ended September 30, 2021

	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	-	-	2,579	2,579
Other	-	-	-	-
Total revenue	-	-	2,579	2,579
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	481,933	481,933
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	2,903,569	55,468,569	54,050,000	(1,418,569)
Interest	4,001,911	4,001,911	2,174,146	(1,827,765)
Total expenditures	6,905,480	59,470,480	56,706,079	(2,764,401)
Revenues over (under) expenditures	(6,905,480)	(59,470,480)	(56,703,500)	2,766,980
Other financing sources (uses)				
Transfers in	7,405,480	59,970,480	59,520,006	(450,474)
Transfers out	(500,000)	(500,000)	(500,000)	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	6,905,480	59,470,480	59,020,006	(450,474)
Net change in fund balances	-	-	2,316,506	2,316,506
Fund balance, beginning of year	2,622,192	2,622,192	2,622,192	-
Fund balance, end of year	\$ 2,622,192	\$ 2,622,192	\$ 4,938,698	\$ 2,316,506

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Building Authority Debt Service Fund For the Year Ended September 30, 2021

	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	7,236,489	7,236,489	1,225,467	(6,011,022)
Other	-	-	-	-
Total revenue	<u>7,236,489</u>	<u>7,236,489</u>	<u>1,225,467</u>	<u>(6,011,022)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	5,100,000	8,984,000	350,000	(8,634,000)
Interest	17,790,913	17,790,913	9,340,069	(8,450,844)
Total expenditures	<u>22,890,913</u>	<u>26,774,913</u>	<u>9,690,069</u>	<u>(17,084,844)</u>
Revenues over (under) expenditures	<u>(15,654,424)</u>	<u>(19,538,424)</u>	<u>(8,464,602)</u>	<u>11,073,822</u>
Other financing sources (uses)				
Transfers in	15,654,424	195,238,424	181,713,666	(13,524,758)
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	(175,700,000)	(175,700,000)	-
Total other financing sources (uses)	<u>15,654,424</u>	<u>19,538,424</u>	<u>6,013,666</u>	<u>(13,524,758)</u>
Net change in fund balances	-	-	(2,450,936)	(2,450,936)
Fund balance, beginning of year	8,086,043	8,086,043	8,086,043	-
Fund balance, end of year	<u>\$ 8,086,043</u>	<u>\$ 8,086,043</u>	<u>\$ 5,635,107</u>	<u>\$ (2,450,936)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Stadium Authority Debt Service Fund For the Year Ended September 30, 2021

	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	-	-	(1,457)	(1,457)
Other	-	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>(1,457)</u>	<u>(1,457)</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	4,375,000	4,375,000	4,375,000	-
Interest	1,394,975	1,394,975	1,393,125	(1,850)
Total expenditures	<u>5,769,975</u>	<u>5,769,975</u>	<u>5,768,125</u>	<u>(1,850)</u>
Revenues over (under) expenditures	<u>(5,769,975)</u>	<u>(5,769,975)</u>	<u>(5,769,582)</u>	<u>393</u>
Other financing sources (uses)				
Transfers in	5,769,975	5,769,975	6,679,694	909,719
Transfers out	-	-	(1,612,978)	1,612,978
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>5,769,975</u>	<u>5,769,975</u>	<u>5,066,716</u>	<u>(703,259)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(702,866)</u>	<u>(702,866)</u>
Fund balance, beginning of year	<u>12,373,873</u>	<u>12,373,873</u>	<u>12,373,873</u>	<u>-</u>
Fund balance, end of year	<u>\$ 12,373,873</u>	<u>\$ 12,373,873</u>	<u>\$ 11,671,007</u>	<u>\$ (702,866)</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Criminal Justice Center Debt Service Fund For the Year Ended September 30, 2021

	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	-	-	673	673
Other	-	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>673</u>	<u>673</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	13,590,650	13,590,650	13,589,900	(750)
Total expenditures	<u>13,590,650</u>	<u>13,590,650</u>	<u>13,589,900</u>	<u>(750)</u>
Revenues over (under) expenditures	<u>(13,590,650)</u>	<u>(13,590,650)</u>	<u>(13,589,227)</u>	<u>1,423</u>
Other financing sources (uses)				
Transfers in	13,590,650	54,360,650	47,565,913	(6,794,737)
Transfers out	-	(7,000,000)	-	(7,000,000)
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>13,590,650</u>	<u>47,360,650</u>	<u>47,565,913</u>	<u>205,263</u>
Net change in fund balances	<u>-</u>	<u>33,770,000</u>	<u>33,976,686</u>	<u>206,686</u>
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ 33,770,000</u>	<u>\$ 33,976,686</u>	<u>\$ 206,686</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Downriver Communities Debt Service Fund For the Year Ended September 30, 2021

	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	1,251,075	1,251,075	1,563,924	312,849
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	11,151	11,151
Other	-	-	-	-
Total revenue	<u>1,251,075</u>	<u>1,251,075</u>	<u>1,575,075</u>	<u>324,000</u>
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	855,000	855,000	1,175,000	320,000
Interest	396,075	396,075	400,075	4,000
Total expenditures	<u>1,251,075</u>	<u>1,251,075</u>	<u>1,575,075</u>	<u>324,000</u>
Revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds 2020 Refunding Debt Service Fund For the Year Ended September 30, 2021

	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	-	-	1,307	1,307
Other	-	-	-	-
Total revenue	-	-	1,307	1,307
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	-	-	-
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	9,159,864	7,583,511	(1,576,353)
Total expenditures	-	9,159,864	7,583,511	(1,576,353)
Revenues over (under) expenditures	-	(9,159,864)	(7,582,204)	1,577,660
Other financing sources (uses)				
Transfers in	-	10,584,000	10,077,669	(506,331)
Transfers out	-	(272,919,000)	(268,960,046)	(3,958,954)
Proceeds from issuance of long-term debt	-	271,494,864	271,494,864	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	-	9,159,864	12,612,487	3,452,623
Net change in fund balances	-	-	5,030,283	5,030,283
Fund balance, beginning of year	-	-	-	-
Fund balance, end of year	\$ -	\$ -	\$ 5,030,283	\$ 5,030,283

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule Nonmajor Governmental Funds Other Capital Projects Fund For the Year Ended September 30, 2021

	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	195,002	194,702
Other	-	-	-	-
Total revenue	<u>-</u>	<u>300</u>	<u>195,002</u>	<u>194,702</u>
Expenditures				
Current operations:				
Judicial	-	-	14,725	14,725
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	-	48,535	19,363	(29,172)
Capital outlay	6,100,000	6,450,210	920,461	(5,529,749)
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,100,000</u>	<u>6,498,745</u>	<u>954,549</u>	<u>(5,544,196)</u>
Revenues over (under) expenditures	<u>(6,100,000)</u>	<u>(6,498,445)</u>	<u>(759,547)</u>	<u>5,738,898</u>
Other financing sources (uses)				
Transfers in	5,000,000	19,104,619	19,000,000	(104,619)
Transfers out	-	(104,619)	-	(104,619)
Proceeds from issuance of long-term debt	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Payment to bond refunding escrow agent	-	-	-	-
Total other financing sources (uses)	<u>5,000,000</u>	<u>19,000,000</u>	<u>19,000,000</u>	<u>-</u>
Net change in fund balances	<u>(1,100,000)</u>	<u>12,501,555</u>	<u>18,240,453</u>	<u>5,738,898</u>
Fund balance, beginning of year	<u>25,371,324</u>	<u>25,371,324</u>	<u>25,371,324</u>	<u>-</u>
Fund balance, end of year	<u>\$ 24,271,324</u>	<u>\$ 37,872,879</u>	<u>\$ 43,611,777</u>	<u>\$ 5,738,898</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR 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.

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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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds

September 30, 2021

	CSO Basins	Jail Commissary	Totals
Assets			
Current assets:			
Equity in pooled cash and investments	\$ 2,429,519	\$ 5,166,105	\$ 7,595,624
Other cash and investments	-	40,874	40,874
Accounts receivable	3,438,065	-	3,438,065
Total current assets	5,867,584	5,206,979	11,074,563
Noncurrent assets:			
Restricted assets:			
Bond principal due from municipalities	2,063,364	-	2,063,364
Total assets	7,930,948	5,206,979	13,137,927
Liabilities			
Current liabilities:			
Accounts and contracts payable	93,431	68,188	161,619
Accrued wages and benefits	-	20,662	20,662
Due to other governments	460,615	-	460,615
Interfund payable	2,595,321	-	2,595,321
Compensated absences, current	-	94,499	94,499
Other liabilities	87,536	40,874	128,410
Bonds payable due in less than one year	150,000	-	150,000
Total current liabilities	3,386,903	224,223	3,611,126
Noncurrent liabilities:			
Bonds and notes payable due in more than one year	1,913,364	-	1,913,364
Total liabilities	5,300,267	224,223	5,524,490
Net position			
Restricted for bond programs and repayment of interfund payable	2,429,519	-	2,429,519
Unrestricted (deficit)	201,162	4,982,756	5,183,918
Total net position	\$ 2,630,681	\$ 4,982,756	\$ 7,613,437

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Revenues, Expenses and Changes in Fund Net Position Nonmajor Enterprise Funds For the Year Ended September 30, 2021

	CSO Basins	Jail Commissary	Totals
Operating revenue			
Sewage disposal charges	\$ 51,300	\$ -	\$ 51,300
Other charges for services	1,996,327	1,956,413	3,952,740
Total operating revenue	<u>2,047,627</u>	<u>1,956,413</u>	<u>4,004,040</u>
Operating expenses			
Personnel	-	322,579	322,579
Fringe benefits	-	210,274	210,274
Pension and retirement benefits	-	73,005	73,005
Materials and supplies	85,902	24,264	110,166
Contractual services	1,465,717	139,324	1,605,041
Miscellaneous operating	306,772	12,794	319,566
Other charges	-	24,745	24,745
Total operating expenses	<u>1,858,391</u>	<u>806,985</u>	<u>2,665,376</u>
Operating income (loss)	<u>189,236</u>	<u>1,149,428</u>	<u>1,338,664</u>
Nonoperating revenues (expenses)			
Investment earnings (loss)	(5,465)	32,785	27,320
Collections from participating local units	55,209	-	55,209
Interest (expense)	(55,209)	-	(55,209)
Total nonoperating revenues (expenses)	<u>(5,465)</u>	<u>32,785</u>	<u>27,320</u>
Income (loss) before transfers	183,771	1,182,213	1,365,984
Transfers out	<u>-</u>	<u>(361,400)</u>	<u>(361,400)</u>
Change in net position	183,771	820,813	1,004,584
Net position, beginning of year	<u>2,446,910</u>	<u>4,161,943</u>	<u>6,608,853</u>
Net position, end of year	<u><u>\$ 2,630,681</u></u>	<u><u>\$ 4,982,756</u></u>	<u><u>\$ 7,613,437</u></u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Cash Flows Nonmajor Enterprise Funds For the Year Ended September 30, 2021

	CSO Basins	Jail Commissary	Totals
Cash flows from operating activities			
Receipts from customers	\$ 3,326,069	\$ 1,956,414	\$ 5,282,483
Payments to employees	-	(597,470)	(597,470)
Payments to suppliers	(2,183,962)	(200,401)	(2,384,363)
Net cash provided by (used in) operating activities	<u>1,142,107</u>	<u>1,158,543</u>	<u>2,300,650</u>
Cash flows from non-capital financing activities			
Transfers out to other funds	-	(361,400)	(361,400)
Repayment of loans received from other funds	(1,504,752)	-	(1,504,752)
Net cash provided by (used in) non-capital and related financing activities	<u>(1,504,752)</u>	<u>(361,400)</u>	<u>(1,866,152)</u>
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	55,209	-	55,209
Interest paid	(55,209)	-	(55,209)
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities:			
Investment earnings (loss)	(5,465)	32,785	27,320
Change in cash and cash equivalents	<u>(368,110)</u>	<u>829,928</u>	<u>461,818</u>
Cash and cash equivalents, beginning of year	<u>2,797,629</u>	<u>4,377,051</u>	<u>7,174,680</u>
Cash and cash equivalents, end of year	<u>\$ 2,429,519</u>	<u>\$ 5,206,979</u>	<u>\$ 7,636,498</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 189,236	\$ 1,149,428	\$ 1,338,664
Adjustments to reconcile operating income (loss) to net cash used by operating activities:	-		
Changes in current assets, current liabilities and deferrals:			
Accounts receivable		-	-
Due from other governments	1,278,442	-	1,278,442
Accounts and contracts payable	(325,571)	2,263	(323,308)
Accrued wages	-	4,196	4,196
Compensated absences	-	4,193	4,193
Other liabilities	-	(1,537)	(1,537)
Net cash provided by (used in) operating activities	<u>\$ 1,142,107</u>	<u>\$ 1,158,543</u>	<u>\$ 2,300,650</u>
Cash and cash equivalents at year end consist of:			
Equity in pooled cash and investments	\$ 2,429,519	\$ 5,166,105	\$ 7,595,624
Other cash and investments	-	40,874	40,874
Total cash and investments	<u>\$ 2,429,519</u>	<u>\$ 5,206,979</u>	<u>\$ 7,636,498</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

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 Disability - 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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position (Deficit)

Internal Service Funds

September 30, 2021

	Central Services	Environment	Long-term Disability	General Health
Assets				
Current assets:				
Equity in pooled cash and investments	\$ 5,033,821	\$ 1,224,051	\$ 1,012,560	\$ 22,781,470
Other cash and investments	950	1,000	-	100
Receivables:				
Accounts	-	-	-	-
Due from other governments	95,455	-	-	-
Prepayments and deposits	-	-	-	-
Total current assets	5,130,226	1,225,051	1,012,560	22,781,570
Noncurrent assets:				
Capital assets not being depreciated	-	23,678	-	-
Capital assets being depreciated, net	573,056	-	-	-
Total noncurrent assets	573,056	23,678	-	-
Total assets	5,703,282	1,248,729	1,012,560	22,781,570
Deferred outflows of resources				
Deferred pension amounts	684,924	223,592	-	-
Liabilities				
Current liabilities:				
Accounts and contracts payable	391,076	45,312	-	1,589,717
Accrued wages and benefits	145,258	48,990	114,708	2,050
Compensated absences	571,642	173,013	-	-
Claims payable, current	-	-	433,483	2,807,000
Interfund payable	-	-	-	-
Other liabilities	1,181,294	15,969	-	12,692,430
Total current liabilities	2,289,270	283,284	548,191	17,091,197
Noncurrent liabilities:				
Net OPEB liability	1,689,547	409,583	-	-
Net pension liability	9,080,291	2,974,941	-	-
Total noncurrent liabilities	10,769,838	3,384,524	-	-
Total liabilities	13,059,108	3,667,808	548,191	17,091,197
Deferred inflows of resources				
Deferred pension amounts	2,057,805	676,206	-	-
Deferred OPEB amounts	53,000	13,000	-	-
Total deferred outflows of resources	2,110,805	689,206	-	-
Net position				
Net investment in capital assets	573,056	23,678	-	-
Unrestricted (deficit)	(9,354,763)	(2,908,371)	464,369	5,690,373
Total net position (Deficit)	\$ (8,781,707)	\$ (2,884,693)	\$ 464,369	\$ 5,690,373

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position (Deficit)

Internal Service Funds

September 30, 2021

	Workers' Compensation Self Insurance	General Liability	Building and Grounds Maintenance	Totals
Assets				
Current assets:				
Equity in pooled cash and investments	\$ 6,009,475	\$ -	\$ 971,660	\$ 37,033,037
Other cash and investments	-	-	1,000	3,050
Receivables:				
Accounts	-	-	10,852	10,852
Due from other governments	-	-	-	95,455
Prepayments and deposits	-	3,096,792	-	3,096,792
Total current assets	6,009,475	3,096,792	983,512	40,239,186
Noncurrent assets:				
Capital assets not being depreciated	-	-	-	23,678
Capital assets being depreciated, net	-	-	600,129	1,173,185
Total noncurrent assets	-	-	600,129	1,196,863
Total assets	6,009,475	3,096,792	1,583,641	41,436,049
Deferred outflows of resources				
Deferred pension amounts	-	-	1,070,713	1,979,229
Liabilities				
Current liabilities:				
Accounts and contracts payable	298,856	23,025	314,119	2,662,105
Accrued wages and benefits	-	-	159,686	470,692
Compensated absences	-	-	555,747	1,300,402
Claims payable, current	2,992,366	-	-	6,232,849
Interfund payable	-	85,836	-	85,836
Other liabilities	-	-	157,883	14,047,576
Total current liabilities	3,291,222	108,861	1,187,435	24,799,460
Noncurrent liabilities:				
Net OPEB liability	-	-	1,607,805	3,706,935
Net pension liability	-	-	14,267,089	26,322,321
Total noncurrent liabilities	-	-	15,874,894	30,029,256
Total liabilities	3,291,222	108,861	17,062,329	54,828,716
Deferred inflows of resources				
Deferred pension amounts	-	-	3,249,863	5,983,874
Deferred OPEB amounts	-	-	51,000	117,000
Total deferred outflows of resources	-	-	3,300,863	6,100,874
Net position				
Net investment in capital assets	-	-	600,129	1,196,863
Unrestricted (deficit)	2,718,253	2,987,931	(18,308,967)	(18,711,175)
Total net position (Deficit)	\$ 2,718,253	\$ 2,987,931	\$ (17,708,838)	\$ (17,514,312)

concluded.

CHARTER COUNTY OF WAYNE, MICHIGAN

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

Internal Service Funds

For the Year Ended September 30, 2021

	Central Services	Environment	Long-term Disability	General Health
Operating revenue				
Charges for services	\$ 10,692,265	\$ 3,011,940	\$ 1,795,225	\$ 58,323,631
Rentals and expense recoveries	-	23,853	-	-
Other revenue	-	2,160	-	-
Total operating revenue	<u>10,692,265</u>	<u>3,037,953</u>	<u>1,795,225</u>	<u>58,323,631</u>
Operating expenses (recoveries)				
Personnel	3,857,588	1,186,816	-	-
Fringe benefits	1,278,121	369,183	-	-
Pension	1,578,109	304,484	-	-
Materials and supplies	19,981	19,157	-	248,336
Contractual services	5,508,587	878,836	21,963	448,654
Insurance benefits	-	-	1,321,426	60,142,900
Travel	14,858	6,865	-	-
Miscellaneous operating	116,981	30,061	-	-
Rentals	1,440,969	62,738	-	-
Other charges	20,103	54,909	-	167,808
Depreciation and amortization	314,753	1,600	-	-
Total operating expenses	<u>14,150,050</u>	<u>2,914,649</u>	<u>1,343,389</u>	<u>61,007,698</u>
Operating income (loss)	(3,457,785)	123,304	451,836	(2,684,067)
Non-operating revenues (expenses)				
Investment earnings (loss)	-	(12,773)	-	-
Operating income (loss) before transfers	(3,457,785)	110,531	451,836	(2,684,067)
Transfers in	-	-	-	3,755,316
Transfers out	<u>(22,526)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Change in net position	(3,480,311)	110,531	451,836	1,071,249
Net position (deficit), beginning of year	<u>(5,301,396)</u>	<u>(2,995,224)</u>	<u>12,533</u>	<u>4,619,124</u>
Net position (deficit), end of year	<u><u>\$ (8,781,707)</u></u>	<u><u>\$ (2,884,693)</u></u>	<u><u>\$ 464,369</u></u>	<u><u>\$ 5,690,373</u></u>

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CHARTER COUNTY OF WAYNE, MICHIGAN

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

Internal Service Funds

For the Year Ended September 30, 2021

	Workers' Compensation Self Insurance	General Liability	Building and Grounds Maintenance	Totals
Operating revenue				
Charges for services	\$ 3,135,097	\$ 2,381,284	\$ 10,824,942	\$ 90,164,384
Rentals and expense recoveries	-	-	-	23,853
Other revenue	-	-	1,721	3,881
Total operating revenue	<u>3,135,097</u>	<u>2,381,284</u>	<u>10,826,663</u>	<u>90,192,118</u>
Operating expenses				
Personnel	-	-	4,125,759	9,170,163
Fringe benefits	-	-	1,442,730	3,090,034
Pension	-	-	3,143,897	5,026,490
Materials and supplies	-	-	412,550	700,024
Contractual services	284,387	48,729	1,743,461	8,934,617
Insurance benefits	838,865	3,736,324	-	66,039,515
Travel	-	-	37,544	59,267
Miscellaneous operating	-	-	3,438,163	3,585,205
Rentals	-	-	367,656	1,871,363
Other charges	-	-	8,005	250,825
Depreciation and amortization	-	-	142,601	458,954
Total operating expenses	<u>1,123,252</u>	<u>3,785,053</u>	<u>14,862,366</u>	<u>99,186,457</u>
Operating income (loss)	2,011,845	(1,403,769)	(4,035,703)	(8,994,339)
Non-operating revenues (expenses)				
Investment earnings (loss)	-	-	(31,330)	(44,103)
Operating income (loss) before transfers	2,011,845	(1,403,769)	(4,067,033)	(9,038,442)
Transfers in	-	-	-	3,755,316
Transfers out	<u>-</u>	<u>-</u>	<u>(28,693)</u>	<u>(51,219)</u>
Change in net position	2,011,845	(1,403,769)	(4,095,726)	(5,334,345)
Net position (deficit), beginning of year	<u>706,408</u>	<u>4,391,700</u>	<u>(13,613,112)</u>	<u>(12,179,967)</u>
Net position (deficit), end of year	<u><u>\$ 2,718,253</u></u>	<u><u>\$ 2,987,931</u></u>	<u><u>\$ (17,708,838)</u></u>	<u><u>\$ (17,514,312)</u></u>

concluded.

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended September 30, 2021

	Central Services	Environment	Long-term Disability	General Health
Cash flows from operating activities				
Receipts for interfund services provided	\$ 10,692,265	\$ 3,040,439	\$ 1,795,225	\$ 58,323,629
Payments to employees	(6,519,080)	(1,958,735)	(1,362,648)	(51,204,081)
Payments to suppliers	(7,487,149)	(1,005,699)	(21,963)	(616,461)
Net cash provided by (used in) operating activities	(3,313,964)	76,005	410,614	6,503,087
Cash flows from noncapital financing activities				
Transfers in	-	-	-	3,755,316
Transfers out	(22,526)	-	-	-
Net cash provided by (used in) noncapital and related financing activities	(22,526)	-	-	3,755,316
Cash flows from capital and related financing activities				
Proceeds from sale of capital assets	-	54,909	-	-
Cash flows from investing activities				
Investment earnings (loss)	-	(12,773)	-	-
Change in cash and cash equivalents	(3,336,490)	118,141	410,614	10,258,403
Cash and cash equivalents, beginning of year	8,371,261	1,106,910	601,946	12,523,167
Cash and cash equivalents, end of year	<u>\$ 5,034,771</u>	<u>\$ 1,225,051</u>	<u>\$ 1,012,560</u>	<u>\$ 22,781,570</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ (3,457,785)	\$ 123,304	\$ 451,836	\$ (2,684,067)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	314,753	1,600	-	-
Changes in current assets, current liabilities and deferrals:				
Accounts receivable	-	2,488	-	-
Due from other governments	-	-	-	-
Prepayments and deposits	-	-	-	255,480
Deferred pension amounts (outflows)	212,349	83,678	-	-
Accounts and contracts payable	(389,369)	33,357	-	(4,520,656)
Accrued wages	12,227	1,456	63,163	(2,364)
Compensated absences	(14,651)	25,133	-	-
Other liabilities	23,698	13,508	(104,385)	13,454,694
Net other postemployment benefits	(234,000)	(71,000)	-	-
Net pension liability	(1,764,722)	(783,027)	-	-
Deferred pension amounts (inflows)	1,983,536	645,508	-	-
Net cash provided by (used in) operating activities	\$ (3,313,964)	\$ 76,005	\$ 410,614	\$ 6,503,087
Cash and cash equivalents at year end consist of:				
Equity in pooled cash and investments	\$ 5,033,821	\$ 1,224,051	\$ 1,012,560	\$ 22,781,470
Other cash and investments	950	1,000	-	100
Total cash and investments	\$ 5,034,771	\$ 1,225,051	\$ 1,012,560	\$ 22,781,570

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Cash Flows Internal Service Funds For the Year Ended September 30, 2021

	Workers' Compensation Self Insurance	General Liability	Building and Grounds Maintenance	Totals
Cash flows from operating activities				
Receipts for interfund services provided	\$ 3,135,097	\$ 2,467,121	\$ 10,815,811	\$ 90,269,587
Payments to employees	(3,175,933)	(4,154,162)	(6,968,170)	(75,342,809)
Payments to suppliers	(198,630)	(47,680)	(5,842,908)	(15,220,490)
Net cash provided by (used in) operating activities	<u>(239,466)</u>	<u>(1,734,721)</u>	<u>(1,995,267)</u>	<u>(293,712)</u>
Cash flows from noncapital financing activities				
Transfers in	-	-	-	3,755,316
Transfers out	-	-	(28,693)	(51,219)
Net cash provided by (used in) noncapital and related financing activities	<u>-</u>	<u>-</u>	<u>(28,693)</u>	<u>3,704,097</u>
Cash flows from capital and related financing activities				
Proceeds from sale of capital assets	-	-	-	54,909
Cash flows from investing activities				
Investment earnings (loss)	-	-	(31,330)	(44,103)
Change in cash and cash equivalents	(239,466)	(1,734,721)	(2,055,290)	3,421,191
Cash and cash equivalents, beginning of year	6,248,941	1,734,721	3,027,950	33,614,896
Cash and cash equivalents, end of year	<u>\$ 6,009,475</u>	<u>\$ -</u>	<u>\$ 972,660</u>	<u>\$ 37,036,087</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	\$ 2,011,845	\$ (1,403,769)	\$ (4,035,703)	\$ (8,994,339)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	-	-	142,601	458,954
Changes in current assets, current liabilities and deferrals:				
Accounts receivable	-	-	(10,852)	(8,364)
Due from other governments	-	-	-	-
Prepayments and deposits	-	(417,838)	-	(162,358)
Deferred pension amounts (outflows)	-	-	210,003	506,030
Accounts and contracts payable	85,756	86,886	47,235	(4,656,791)
Accrued wages	-	-	36,615	111,097
Compensated absences	-	-	(65,746)	(55,264)
Other liabilities	(2,337,067)	-	117,236	11,167,684
Net other postemployment benefits	-	-	(138,000)	(443,000)
Net pension liability	-	-	(1,418,633)	(3,966,382)
Deferred pension amounts (inflows)	-	-	3,119,977	5,749,021
Net cash provided by (used in) operating activities	<u>\$ (239,466)</u>	<u>\$ (1,734,721)</u>	<u>\$ (1,995,267)</u>	<u>\$ (293,712)</u>
Cash and cash equivalents at year end consist of:				
Equity in pooled cash and investments	\$ 6,009,475	\$ -	\$ 971,660	\$ 37,033,037
Other cash and investments	-	-	1,000	3,050
Total cash and investments	<u>\$ 6,009,475</u>	<u>\$ -</u>	<u>\$ 972,660</u>	<u>\$ 37,036,087</u>

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

CUSTODIAL FUNDS

CUSTODIAL FUNDS are used to account for assets held by the county as an agent for individuals, private organizations, other governments and/or other 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 governments.

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.

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Fiduciary Net Position

Custodial Funds

As of September 30, 2021

	Trust and Agency	Undistrib- uted Tax	Library Penal Fines	Office of the County Clerk	Total Custodial Funds
Assets					
Equity in pooled cash and investments	\$ 8,135,689	\$ 287,886,934	\$ 615,807	\$ 695,867	\$ 297,334,297
Liabilities					
Accounts payable	-	-	-	586,734	586,734
Undistributed receipts	1,077,772	28,436,123	-	-	29,513,895
Due to other governments	250,293	-	-	-	250,293
Undistributed taxes	-	259,450,811	-	-	259,450,811
Other liabilities	6,807,624	-	615,807	109,133	7,532,564
Total liabilities	8,135,689	287,886,934	615,807	695,867	297,334,297
Net position					
Restricted for individuals, organizations and other governments	\$ -	\$ -	\$ -	\$ -	\$ -

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position Custodial Funds As of September 30, 2021

	Trust and Agency	Undistrib- uted Tax	Library Penal Fines	Office of the County Clerk	Total Custodial Funds
Additions					
Licenses and fees collected	\$ 1,988,772	\$ -	\$ -	\$ 13,085,779	\$ 15,074,551
Taxes collected	-	578,772,316	-	-	578,772,316
Employer contributions	-	-	-	-	-
Interest on investments	-	-	-	41,630	41,630
Miscellaneous revenue	10,421,427	-	1,624,946	471,674	12,518,047
Total additions	12,410,199	578,772,316	1,624,946	13,599,083	606,406,544
Deductions					
Payments to other entities	10,391,823	-	1,624,946	11,050,318	23,067,087
Payments to individuals	29,604	-	-	691,046	720,650
Taxes paid to other units	-	578,772,316	-	-	578,772,316
Miscellaneous deductions	1,988,772	-	-	1,857,719	3,846,491
Total deductions	12,410,199	578,772,316	1,624,946	13,599,083	606,406,544
Total change in net position	-	-	-	-	-
Net position, beginning of year	-	-	-	-	-
Net position, end of year	\$ -	\$ -	\$ -	\$ -	\$ -



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FINANCIAL

For the Year Ended September 30, 2021

NONMAJOR 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 Executive Committee and six of the ten board members. The entity is primarily funded by contributions from the County.

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position Nonmajor Discretely Presented Component Units September 30, 2021

	CDE	GWCEDC	Total
Assets			
Equity in pooled cash and investments	\$ -	\$ -	\$ -
Other cash and investments	4,170,639	-	4,170,639
Receivables -			
Due in one year	594,590	-	594,590
Other assets	1,025	-	1,025
Total assets	<u>4,766,254</u>	<u>-</u>	<u>4,766,254</u>
Liabilities			
Accounts payable and accrued expenses	7,195	-	7,195
Due to other governments	2,011,300	-	2,011,300
Total liabilities	<u>2,018,495</u>	<u>-</u>	<u>2,018,495</u>
Net position			
Unrestricted	<u>\$ 2,747,759</u>	<u>\$ -</u>	<u>\$ 2,747,759</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Activities Nonmajor Discretely Presented Component Units For the Year Ended September 30, 2021

	<u>CDE</u>	<u>GWCEDC</u>	<u>Total</u>
Expenses	\$ 88,292	\$ 4,568	\$ 92,860
General revenues			
Other revenue	<u>327,206</u>	<u>-</u>	<u>327,206</u>
Total general revenues	<u>327,206</u>	<u>-</u>	<u>327,206</u>
Change in net position	238,914	(4,568)	234,346
Net position, beginning of year	<u>2,508,845</u>	<u>4,568</u>	<u>2,513,413</u>
Net position, end of year	<u>\$ 2,747,759</u>	<u>\$ -</u>	<u>\$ 2,747,759</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Drains Component Unit

Governmental Funds Balance Sheet and Statement of Net Position
September 30, 2021

	Governmental Funds					Statement of
	Chapter 8	Chapter 20	Chapter 21	Total	Adjustments	Net Position
Assets						
Equity in pooled cash and investments	\$ 1,844,198	\$ 14,014,328	\$ 7,040,148	\$ 22,898,674	\$ -	\$ 22,898,674
Other cash and investments	-	100	-	100	-	100
Receivables - due in one year	50,254	69,356	201,334	320,944	-	320,944
Due from other governments	275,183	137,224	245,013	657,420	-	657,420
Restricted asset - bond principal due from municipalities	2,171,000	3,589,959	37,234,169	42,995,128	-	42,995,128
Capital assets not being depreciated	-	-	-	-	43,053,655	43,053,655
Capital assets being depreciated, net	-	-	-	-	18,382,904	18,382,904
Total assets	<u>\$ 4,340,635</u>	<u>\$ 17,810,967</u>	<u>\$ 44,720,664</u>	<u>\$ 66,872,266</u>	<u>61,436,559</u>	<u>128,308,825</u>
Deferred outflow of resources						
Deferred pension amounts	-	-	-	-	16,564	16,564
Liabilities						
Accounts payable and accrued expenses	\$ 3,259,959	\$ 382,973	\$ 3,174,840	\$ 6,817,772	-	6,817,772
Long-term liabilities:						
Due in one year	-	-	-	-	2,768,182	2,768,182
Due in more than year	-	-	-	-	40,269,131	40,269,131
Net other postemployment benefit liability	-	-	-	-	39,660	39,660
Net pension liability	-	-	-	-	225,064	225,064
Total liabilities	<u>3,259,959</u>	<u>382,973</u>	<u>3,174,840</u>	<u>6,817,772</u>	<u>43,302,037</u>	<u>50,119,809</u>
Deferred inflow of resources						
Deferred pension amounts	-	-	-	-	64,837	64,837
Deferred OPEB amounts	-	-	-	-	1,000	1,000
Unavailable - property taxes and special assessments	2,171,000	3,589,959	37,234,169	42,995,128	(42,995,128)	-
Total deferred inflow of resources	<u>2,171,000</u>	<u>3,589,959</u>	<u>37,234,169</u>	<u>42,995,128</u>	<u>(42,929,291)</u>	<u>65,837</u>
Fund balances						
Unassigned (deficit)	<u>(1,090,324)</u>	<u>13,838,035</u>	<u>4,311,655</u>	<u>17,059,366</u>		
Total liabilities, deferred inflow of resources and fund balances	<u>\$ 4,340,635</u>	<u>\$ 17,810,967</u>	<u>\$ 44,720,664</u>	<u>\$ 66,872,266</u>		
Net position						
Net investment in capital assets					61,436,559	61,436,559
Unrestricted					16,703,184	16,703,184
Total net position					<u>\$ 78,139,743</u>	<u>\$ 78,139,743</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Drains Component Unit

Statement of Revenues, Expenditures, and Changes in Fund Balances and Statement of Activities
For the Year Ended September 30, 2021

	Governmental Funds			Total	Adjustments	Statement of Activities
	Chapter 8	Chapter 20	Chapter 21			
Revenues						
Property taxes	\$ 2,079,841	\$ 2,491,431	\$ 3,746,883	\$ 8,318,155	\$ 5,440,329	\$ 13,758,484
Local grants and contracts	-	557,561	4,179,789	4,737,350	(1,445,000)	3,292,350
Charges for services	222,865	269,279	234,010	726,154	-	726,154
Investment earnings	25,153	91,925	15,502	132,580	-	132,580
Other revenue	-	145,094	-	145,094	-	145,094
Total revenues	<u>2,327,859</u>	<u>3,555,290</u>	<u>8,176,184</u>	<u>14,059,333</u>	<u>3,995,329</u>	<u>18,054,662</u>
Expenditures / expenses						
Public works	2,560,023	2,405,458	4,568,848	9,534,329	1,657,540	11,191,869
Capital outlay	-	-	1,906,744	1,906,744	(1,906,744)	-
Debt service:						
Principal	534,200	520,000	1,445,000	2,499,200	(2,499,200)	-
Interest and fiscal charges	127,195	150,301	892,694	1,170,190	-	1,170,190
Total expenditures / expenses	<u>3,221,418</u>	<u>3,075,759</u>	<u>8,813,286</u>	<u>15,110,463</u>	<u>(2,748,404)</u>	<u>12,362,059</u>
Revenues over (under) expenditures / expenses	(893,559)	479,531	(637,102)	(1,051,130)	6,743,733	5,692,603
Other financing sources						
Debt issuance	-	-	7,141,162	7,141,162	(7,141,162)	-
Change in fund balance/net position	(893,559)	479,531	6,504,060	6,090,032	(397,429)	5,692,603
Fund balance/Net position:						
Beginning of year	(196,765)	13,358,504	(2,192,405)	10,969,334	61,477,806	72,447,140
End of year	<u>\$ (1,090,324)</u>	<u>\$ 13,838,035</u>	<u>\$ 4,311,655</u>	<u>\$ 17,059,366</u>	<u>\$ 61,080,377</u>	<u>\$ 78,139,743</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Brownfield Redevelopment Authority Governmental Fund Balance Sheet and Statement of Net Position September 30, 2021

	BRA (modified accrual)	Adjustments	Statement of Net Position
Assets			
Equity in pooled cash and investments	\$ 922,808	\$ -	\$ 922,808
Due from other governments	99,158	-	99,158
Total assets	<u>\$ 1,021,966</u>	<u>-</u>	<u>1,021,966</u>
Liabilities			
Accounts payable and accrued expenses	\$ 14,311	-	14,311
Due to other governments	87,412		87,412
Unearned revenue	808,061	-	808,061
Total liabilities	<u>909,784</u>	<u>-</u>	<u>909,784</u>
Fund balance			
Unassigned	112,182	(112,182)	-
Total liabilities and fund balance	<u>\$ 1,021,966</u>		
Net position			
Unrestricted		<u>\$ 112,182</u>	<u>\$ 112,182</u>

CHARTER COUNTY OF WAYNE, MICHIGAN

Brownfield Redevelopment Authority

Governmental Fund Revenues, Expenditures, and Changes in Fund Balance and Statement of Activities

For the Year Ended September 30, 2021

	BRA (modified accrual)	Adjustments	Statement of Activities
Revenues			
Federal grants	\$ 40,695	\$ -	\$ 40,695
Other revenue	4,495	-	4,495
Investment earnings	7,625	-	7,625
Total revenues	52,815	-	52,815
Expenditures / expenses			
Community development	147,323	-	147,323
Change in fund balance/net position	(94,508)	-	(94,508)
Fund balance/net position, beginning of year	206,690	-	206,690
Fund balance/net position, end of year	<u>\$ 112,182</u>	<u>\$ -</u>	<u>\$ 112,182</u>



ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL

For the Year Ended September 30, 2021

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 data 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 Updates - 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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ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL

For the Year Ended September 30, 2021

FINANCIAL TRENDS

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CHARTER COUNTY OF WAYNE, MICHIGAN

Table 1

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

	2021 [4]	2020	2019	2018 [3]	2017	2016	2015 [2]	2014 [1]	2013	2012
Governmental activities										
Net investment in capital assets	\$ 787,043	\$ 787,701	\$ 705,198	\$ 669,286	\$ 709,205	\$ 708,607	\$ 690,899	\$ 921,798	\$ 926,220	\$ 908,967
Restricted	477,950	425,799	411,447	315,711	271,942	180,428	108,583	154,895	255,153	243,298
Unrestricted (deficit)	(58)	(219,413)	(428,688)	(444,055)	(640,787)	(622,820)	(733,082)	(373,082)	(380,524)	(223,423)
Total	<u>\$ 1,264,935</u>	<u>\$ 994,087</u>	<u>\$ 687,957</u>	<u>\$ 540,942</u>	<u>\$ 340,360</u>	<u>\$ 266,215</u>	<u>\$ 66,400</u>	<u>\$ 703,611</u>	<u>\$ 800,849</u>	<u>\$ 928,842</u>
Business-type activities										
Net investment in capital assets	\$ 68,437	\$ 70,665	\$ 72,914	\$ 74,243	\$ 172,024	\$ 171,751	\$ 170,342	\$ 173,826	\$ 171,861	\$ 172,080
Restricted	2,430	2,798	5,036	4,768	58,063	70,482	103,318	-	119,229	137,351
Unrestricted	16,663	11,542	4,529	9,674	40,209	38,629	9,080	127,099	25,355	14,956
Total	<u>\$ 87,530</u>	<u>\$ 85,005</u>	<u>\$ 82,479</u>	<u>\$ 88,685</u>	<u>\$ 270,296</u>	<u>\$ 280,862</u>	<u>\$ 282,740</u>	<u>\$ 300,925</u>	<u>\$ 316,445</u>	<u>\$ 324,387</u>
Primary government										
Net investment in capital assets	\$ 855,480	\$ 858,366	\$ 778,112	\$ 743,529	\$ 881,229	\$ 880,358	\$ 861,241	\$ 1,095,624	\$ 1,098,081	\$ 1,081,047
Restricted	480,380	428,597	416,483	320,479	330,005	250,910	211,901	154,895	374,382	380,649
Unrestricted (deficit)	16,605	(207,871)	(424,159)	(434,381)	(600,578)	(584,191)	(724,002)	(245,983)	(355,169)	(208,467)
Total	<u>\$ 1,352,465</u>	<u>\$ 1,079,092</u>	<u>\$ 770,436</u>	<u>\$ 629,627</u>	<u>\$ 610,656</u>	<u>\$ 547,077</u>	<u>\$ 349,140</u>	<u>\$ 1,004,536</u>	<u>\$ 1,117,294</u>	<u>\$ 1,253,229</u>

[1] In 2014, the County implemented GASB 65; prior year balances have not been restated.

[2] In 2015, the County implemented GASB 68; prior year balances have not been restated.

[3] In 2018, the County implemented GASB 75; prior year balances have not been restated.

[4] In 2021, the County implemented GASB 84 and restated fund balance due to proper recognition of property tax revenue; prior year balances have not been restated.

Source: Statement of Net Position

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 2

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Primary government expenses										
Governmental activities:										
Legislative	\$ 6,698	\$ 5,266	\$ 6,798	\$ 5,890	\$ 6,284	\$ 5,089	\$ 7,011	\$ 8,352	\$ 8,618	\$ 8,627
Judicial	118,532	117,390	135,971	132,301	132,397	130,288	136,610	145,953	145,929	120,446
General government	251,960	180,802	161,656	178,675	150,960	137,638	210,737	219,643	167,181	161,836
Public safety	89,331	97,056	129,867	110,732	127,819	70,331	133,013	165,098	174,936	167,463
Public works	2,924	436	310	356	977	379	557	394	5,825	5,830
Highways, streets and bridges	112,088	97,498	126,300	112,796	126,827	108,750	109,789	119,945	110,561	109,914
Health and welfare	175,500	163,621	193,668	182,795	192,176	205,290	223,047	259,610	916,074	939,228
Recreation and cultural	9,730	6,894	12,580	11,727	10,329	25,172	23,597	28,703	24,791	19,631
Community and economic development	19,883	5,984	10,106	17,888	14,776	7,795	11,281	19,844	18,375	27,899
Interest on long-term debt	31,684	39,525	42,053	36,013	35,710	39,350	38,137	40,045	40,446	46,268
Total governmental activities, net expenses	818,330	714,472	819,309	789,173	798,255	730,082	893,779	1,007,587	1,612,736	1,607,142
Business-type activities:										
Sewage disposal systems:										
Downriver	-	-	-	81,200	33,914	28,412	33,774	34,903	34,941	33,740
Rouge Valley	60,472	58,891	58,663	59,189	59,679	57,251	55,826	56,284	50,263	51,163
Northeast	-	-	-	31,073	26,109	25,186	25,227	22,471	20,301	21,533
CSO Basins	1,914	2,053	4,071	1,378	1,670	1,620	2,266	2,688	4,284	2,538
Jail commissary	806	666	1,256	1,087	2,709	2,811	2,233	2,127	2,710	2,783
Parking lots	-	-	-	685	-	-	2	15	9	13
Wetlands mitigation	-	-	-	155	-	-	-	1	-	-
Copy center	-	-	-	-	-	-	-	-	178	-
Total business-type activities expenses	63,192	61,610	63,990	174,767	124,081	115,280	119,328	118,489	112,686	111,770
Total primary government expenses	881,522	776,082	883,299	963,940	922,336	845,362	1,013,107	1,126,076	1,725,422	1,718,912
Program revenues										
Governmental activities:										
Charges for services:										
Legislative	1,768	1,439	1,461	1,559	1,898	2,020	2,089	2,046	2,021	2,149
Judicial	8,602	9,578	9,560	9,755	9,246	8,023	7,566	7,727	8,716	20,825
General government	101,258	69,304	92,090	109,995	89,102	120,595	121,697	128,426	97,331	100,891
Public safety	18,820	29,795	31,574	31,688	31,443	34,320	34,648	34,293	39,416	39,633
Public works	-	-	-	-	-	-	-	-	5,487	5,256
Highways, streets and bridges	2,859	2,590	3,912	3,875	6,069	22,158	6,349	5,534	3,512	2,605
Health and welfare	14,740	13,821	18,864	16,257	16,634	16,752	18,243	19,826	28,199	34,315
Recreation and cultural	1,367	829	1,548	1,815	1,706	11,261	10,937	10,666	10,002	1,638
Community and economic development	7,316	7,729	7,782	7,528	7,773	719	682	828	1,796	312
Operating grants and contributions	387,923	418,500	313,457	288,558	268,616	301,970	296,803	328,505	979,813	925,077
Capital grants and contributions	22,529	26,215	16,725	14,313	15,063	17,251	22,011	18,982	17,242	14,499
Total governmental activities program revenues	567,182	579,800	496,973	485,343	447,550	535,069	521,025	556,833	1,193,535	1,147,200

Source: Statement of Activities

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 2

Changes in Net Position (continued)

Last Ten Fiscal Years

(accrual basis of accounting)

(Unaudited)

(in thousands)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Business-type activities:										
Charges for services:										
Sewage disposal systems:										
Downriver	\$ -	\$ -	\$ -	\$ 21,757	\$ 23,336	\$ 24,045	\$ 21,475	\$ 21,723	\$ 19,967	\$ 20,536
Rouge Valley	61,033	60,666	53,338	51,038	55,932	57,554	54,873	52,423	52,291	53,602
Northeast	-	-	-	26,049	26,049	25,833	24,768	22,851	22,168	21,084
CSO Basins	2,048	1,401	1,982	1,791	1,513	1,379	1,681	2,003	1,792	996
Jail commissary	1,956	1,737	2,729	2,303	3,306	3,533	3,319	3,443	3,013	3,007
Parking lots	-	-	-	-	-	-	-	65	63	66
Wetlands Mitigation	-	-	-	2	-	-	-	-	-	-
Operating grants and contributions	958	1,010	330	2,091	3,540	2,294	3,414	2,732	4,670	8,934
Total business-type activities										
program revenues	65,995	64,814	58,379	105,031	113,676	114,638	109,530	105,240	103,964	108,225
Total primary government revenues	633,177	644,614	555,352	590,374	561,226	649,707	630,555	662,073	1,297,499	1,255,425
Net revenue (expense)										
Governmental activities	(251,150)	(134,671)	(322,335)	(303,829)	(350,702)	(195,013)	(372,754)	(450,754)	(419,201)	(459,942)
Business-type activities	2,803	3,204	(5,612)	(69,735)	(10,404)	(642)	(9,798)	(13,249)	(8,723)	(7,971)
Total primary government net revenue (expense)	(248,347)	(131,467)	(327,947)	(373,564)	(361,106)	(195,655)	(382,552)	(464,003)	(427,924)	(467,913)
General revenues and other changes in net position										
Governmental activities:										
Property taxes	328,999	312,125	312,377	303,549	297,504	296,556	337,224	302,278	285,192	296,441
State sales tax	56,984	44,082	55,629	55,570	55,260	54,854	54,712	44,821	43,120	42,877
Excise tax	7,831	7,042	11,249	10,989	10,302	9,968	8,832	8,607	7,745	7,449
Airport parking taxes	11,733	11,257	23,775	22,385	20,989	19,822	17,310	14,775	5,800	13,085
State sources	15,131	8,867	13,738	9,873	16,644	11,782	-	-	-	-
Investment earnings	7,083	22,840	30,339	18,681	13,083	39,077	38,882	30,421	29,128	27,670
Other revenue	27,021	20,536	21,441	18,099	10,073	32,388	24,312	23,592	17,959	19,989
Gain on sale of capital assets	41,085	13,259	-	-	267	157	108	-	-	-
Transfers	361	793	803	193	725	1,102	-	4,206	(564)	(199)
Special item	-	-	-	-	-	-	-	(69,898)	(88,087)	-
Total governmental activities	496,228	440,801	469,351	439,339	424,847	465,706	481,380	358,802	300,293	407,312
Business-type activities:										
Investment earnings	82	115	209	828	526	498	481	359	217	194
Other revenue	-	-	-	-	2	7	1	2	-	-
Gain (loss) on sale of capital assets	-	-	-	-	35	-	-	2,145	-	-
Transfers in (out)	(361)	(793)	(803)	(194)	(726)	(1,103)	-	(4,206)	564	199
Special item	-	-	-	(103,512)	-	-	-	-	-	-
Total business-type activities	(279)	(678)	(594)	(102,878)	(163)	(598)	482	(1,700)	781	393
Total primary government	495,949	440,123	468,757	336,461	424,684	465,108	481,862	357,102	301,074	407,705
Change in net position										
Governmental activities	245,078	306,130	147,016	135,510	74,145	270,693	108,626	(91,952)	(118,908)	(56,174)
Business-type activities	2,524	2,526	(6,206)	(172,614)	(10,568)	(1,240)	(9,316)	(14,949)	(7,942)	(5,722)
Total primary government	\$ 247,602	\$ 308,656	\$ 140,810	\$ (37,104)	\$ 63,577	\$ 269,453	\$ 99,310	\$ (106,901)	\$ (126,850)	\$ (61,896)

Source: Statement of Activities

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 3

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

	2021 [1]	2020	2019	2018	2017	2016	2015	2014	2013	2012
General fund										
Nonspendable	\$ 3,327	\$ 1,877	\$ 7,779	\$ 2,803	\$ 9,063	\$ 1,767	\$ 902	\$ 1,687	\$ 1,734	\$ 1,732
Restricted	-	6,795	10,843	12,360	15,958	9,969	8,628	7,324	9,183	9,160
Committed	12,998	13,976	16,257	-	-	-	-	-	-	3,000
Assigned	11,977	11,977	11,977	11,977	36,006	14,384	9,404	-	-	-
Unassigned (deficit)	232,654	157,352	135,749	146,641	111,255	81,929	35,692	(82,804)	(156,483)	(148,925)
Total general fund	<u>\$ 260,956</u>	<u>\$ 191,977</u>	<u>\$ 182,605</u>	<u>\$ 173,781</u>	<u>\$ 172,282</u>	<u>\$ 108,049</u>	<u>\$ 54,626</u>	<u>\$ (73,793)</u>	<u>\$ (145,566)</u>	<u>\$ (135,033)</u>
All other governmental funds										
Nonspendable	\$ 14,125	\$ 12,845	\$ 12,438	\$ 9,885	\$ 11,596	\$ 10,023	\$ 10,500	\$ 8,491	\$ 37,500	\$ 34,883
Restricted	331,737	458,975	568,198	551,591	194,506	120,159	106,977	98,223	161,435	220,292
Committed	-	-	-	-	-	-	-	-	-	-
Assigned	172,476	135,770	42,716	14,614	10,800	61,450	54,387	51,328	51,100	51,010
Unassigned (deficit)	(2,010)	(1,291)	(4,357)	(2,368)	(11,203)	(9,059)	(9,649)	(10,755)	(17,886)	(16,616)
Total all other governmental funds	<u>\$ 516,328</u>	<u>\$ 606,299</u>	<u>\$ 618,995</u>	<u>\$ 573,722</u>	<u>\$ 205,699</u>	<u>\$ 182,573</u>	<u>\$ 162,215</u>	<u>\$ 147,287</u>	<u>\$ 232,149</u>	<u>\$ 289,569</u>

[1] In 2021, the County implemented GASB 84 and restated fund balance due to proper recognition of property tax revenue; prior year balances have not been restated.

Source: Balance Sheet - Governmental Funds

CHARTER COUNTY OF WAYNE, MICHIGAN
Changes in Fund Balance - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)
(Unaudited)
(in thousands)

Table 4

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Revenues										
Taxes	\$ 384,716	\$ 368,572	\$ 390,465	\$ 377,554	\$ 363,653	\$ 366,890	\$ 395,970	\$ 362,485	\$ 335,922	\$ 351,205
Licenses and permits	984	754	880	1,027	950	1,063	720	705	758	657
Federal grants	143,113	175,250	51,382	58,971	53,185	66,221	73,440	93,005	94,137	85,549
State grants and contracts	236,571	226,601	228,881	211,955	194,248	205,025	198,125	209,844	833,150	817,220
Local grants and contracts	11,281	17,852	24,313	19,573	26,912	23,634	25,110	27,466	36,895	21,422
State sources	15,131	8,867	13,738	9,873	16,644	11,782	-	-	-	-
Charges for services	118,401	109,114	132,076	165,572	160,756	188,712	166,114	169,449	164,955	164,108
Investment earnings	8,173	21,144	28,285	17,740	12,712	38,570	38,419	29,723	28,526	27,079
Other	25,034	19,797	20,967	17,520	13,409	26,089	20,478	22,584	16,928	18,923
Total revenues	943,404	947,951	890,987	879,785	842,469	927,986	918,376	915,261	1,511,271	1,486,163
Expenditures										
Legislative	8,311	8,181	7,614	7,474	6,914	8,198	8,527	8,417	8,768	8,792
Judicial	105,225	106,896	109,004	144,192	137,963	144,793	142,372	141,044	140,274	99,522
General government	227,827	189,596	135,982	154,201	128,350	179,084	213,007	169,934	139,384	132,803
Public safety	119,468	145,101	143,429	146,026	139,844	151,101	162,887	159,140	167,986	158,761
Public works	522	469	352	388	1,007	408	592	432	379	660
Highways, streets and bridges	120,937	113,289	111,841	90,732	85,358	101,448	86,281	82,409	71,895	68,575
Health and welfare	189,363	186,810	206,114	199,072	203,416	233,351	238,225	263,463	931,114	944,966
Recreation and cultural	12,130	10,003	12,610	12,959	11,868	23,199	24,191	24,475	24,268	25,994
Community and economic development	16,804	9,759	14,159	13,901	15,884	8,738	12,871	32,616	21,748	29,354
Capital outlay	218,303	148,097	59,652	61,537	18,571	18,446	17,910	22,218	69,507	67,091
Debt service:										
Principal	59,950	20,726	23,319	19,375	16,235	22,128	24,007	22,437	28,430	24,770
Interest	34,481	38,044	35,233	28,845	26,909	28,073	29,291	30,933	28,058	28,058
Other	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,113,321	976,971	859,309	878,702	792,319	918,967	960,161	957,518	1,631,811	1,589,346
Revenues over (under) expenditures	(169,917)	(29,020)	31,678	1,083	50,150	9,019	(41,785)	(42,257)	(120,540)	(103,183)
Other financing sources (uses)										
Transfers in	470,359	229,695	235,804	252,839	162,958	162,265	276,950	76,996	183,583	150,718
Transfers out	(443,702)	(211,240)	(214,392)	(225,135)	(126,124)	(97,845)	(94,964)	20,521	(133,187)	(132,779)
Payment to refunded bond escrow agent	(175,700)	-	-	-	-	-	-	-	-	-
Bond issuance	244,625	-	-	288,625	-	-	-	-	-	16,036
Bond premium	26,870	-	-	28,929	-	-	-	-	-	55
Proceeds from sale of capital assets	697	7,243	1,004	23,181	376	343	3,144	380	1	80
Total other financing sources (uses)	123,149	25,698	22,416	368,439	37,210	64,763	185,130	97,897	50,397	34,110
Net change before special item	(46,768)	(3,322)	54,094	369,522	87,360	73,782	143,345	55,640	(70,143)	(69,073)
Special item	-	-	-	-	-	-	-	(68,729)	-	(30,444)
Net change in fund balances	<u>\$ (46,768)</u>	<u>\$ (3,322)</u>	<u>\$ 54,094</u>	<u>\$ 369,522</u>	<u>\$ 87,360</u>	<u>\$ 73,782</u>	<u>\$ 143,345</u>	<u>\$ (13,089)</u>	<u>\$ (70,143)</u>	<u>\$ (99,517)</u>
Debt service as a percentage of noncapital expenditures	10.9%	7.3%	7.3%	5.8%	5.9%	5.6%	5.7%	5.7%	3.6%	3.5%

Source: Statement of Revenues, Expenditures, and Changes in Fund Balances

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL

For the Year Ended September 30, 2021

REVENUE CAPACITY

CHARTER COUNTY OF WAYNE, MICHIGAN
Taxable Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Table 5

Year	Residential Property	Commercial Property	Industrial Property	Developmental Property (4)	Agricultural Property
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
2021	29,738,258,856	8,198,055,407	3,055,843,449	1,826,633	18,962,146

(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

CHARTER COUNTY OF WAYNE, MICHIGAN
Taxable Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Table 5

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
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%
2021	4,381,223,063	45,394,169,554	7.8031	121,331,931,800	37.41%

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 6

Direct and Overlapping Property Tax Rates Last Ten Years (Unaudited)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
County direct rates										
General	6.5853	6.6012	6.6012	6.6012	6.6012	6.6012	6.6012	6.6012	6.6012	6.6012
Soldiers Relief	0.0367	0.0368	0.0368	0.0368	0.0368	0.0368	0.0368	0.0368	0.0368	0.0368
Parks	0.2453	0.2459	0.2459	0.2459	0.2459	0.2459	0.2459	0.2459	0.2459	0.2459
Jail	0.9358	0.9381	0.9381	0.9381	0.9381	0.9381	0.9381	0.9381	0.9381	0.9381
Judgment	-	-	-	-	-	-	0.9761	-	-	-
Total direct rate	7.8031	7.8220	7.8220	7.8220	7.8220	7.8220	8.7981	7.8220	7.8220	7.8220
Overlapping rates										
Huron-Clinton Metro Authority	0.2089	0.2104	0.2117	0.2129	0.2140	0.2146	0.2146	0.2146	0.2146	0.2146
Wayne County Transit Authority	0.9949	0.9991	0.9991	1.0000	1.0000	1.0000	1.0000	1.0000	0.5900	0.5900
^ Wayne County Zoological Authority	0.0997	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
Cities (34)										
Low	13.2480	13.2987	13.3510	12.9327	13.8993	13.5579	13.5579	13.0780	13.0780	13.9613
High	47.4869	52.1757	55.4095	58.4173	55.9325	46.8758	46.8758	53.1063	49.2758	50.1355
Townships (9)										
Low	2.8857	2.8980	2.9110	2.8160	1.3660	1.3660	1.3660	1.3660	4.0000	4.0000
High	15.8700	15.8822	15.9563	18.3458	17.4258	17.6558	17.6558	17.6558	24.4058	24.8019
School Districts (39)										
Low	17.9046	17.9046	17.9046	17.9046	18.0000	18.0000	18.0000	18.0000	18.0000	18.0000
High	33.7138	33.7138	33.7138	32.8500	32.8500	36.0000	32.8500	36.0000	34.1645	36.8556
Intermediate School Districts (4)										
Monroe	4.7541	4.7541	4.7541	4.7541	4.7541	3.7675	3.7675	4.7541	3.7675	3.7675
Oakland	3.2012	3.2280	3.2539	3.2813	3.3079	3.3633	3.3633	3.3690	3.3690	3.3690
Washtenaw	5.2717	5.2925	5.3285	5.3641	5.4109	3.9745	3.9694	3.9745	3.9745	3.9745
Wayne	5.4520	5.4643	5.4643	5.4643	5.4643	3.4643	3.4643	3.4643	2.3465	3.4643
Community Colleges (3)										
Henry Ford	4.0000	4.0000	4.0000	4.0000	4.0000	4.1800	4.1800	4.1800	4.0000	3.0000
Schoolcraft	2.2700	2.2877	2.2700	1.7662	1.7766	1.7967	1.7967	1.7967	1.7967	1.7967
Wayne County	3.2378	3.2408	3.2408	3.2408	3.2408	3.2408	3.2408	3.2408	3.2408	3.2408
DDAs (5)										
Detroit	0.9285	0.9285	0.9887	0.9887	0.9887	0.9887	0.9887	0.9887	0.9887	0.9887
Hamtramck	1.8243	1.8243	1.8251	1.8251	1.8251	1.8251	1.8251	1.8251	1.8251	1.8251
Northville	2.0000	1.8158	1.8158	1.8158	1.8158	1.8255	1.8255	1.8255	1.8255	1.8255
Livonia(Plymouth Road)	1.8093	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	-	-
Library (8)										
Bacon Memorial (Wyandotte)	1.5199	1.5243	1.5335	1.5362	1.5300	1.5362	1.5362	1.5362	1.5362	1.5362
Belleville	1.4218	1.4284	1.4355	1.4355	1.4500	0.7000	0.7000	0.7000	0.7000	0.7000
Canton	1.4590	1.4717	1.4851	1.5006	1.5139	1.5437	1.5437	1.5437	1.5437	1.5437
Detroit	4.6307	-	-	-	-	-	-	-	-	-
Grosse Pointe	2.1235	2.1504	2.1707	2.1925	2.2186	2.0712	2.0712	2.0512	2.0412	2.0012
Inkster	1.9621	1.9796	1.9992	2.0000	2.0000	2.0000	2.0000	2.0000	2.0000	-
Northville	1.0981	1.1015	1.1077	1.1224	1.1337	1.1530	1.1530	1.1556	1.1573	1.1573
Plymouth	1.4364	1.4448	1.4535	1.4615	1.4656	1.4656	1.4656	1.4656	1.4656	1.4656
Redford	2.2620	2.2671	2.3020	2.3233	2.3233	2.3233	2.3233	2.3233	0.9233	0.9233

Millage is rate per \$1,000 of taxable value

^ 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.

* During the current year, the Detroit Public Library passed an operating millage of 4.6307 mills.

Source: Wayne County Assessment and Equalization Division

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 7

Principal Property Taxpayers Fiscal Year 2021 and Nine Years Ago (Unaudited)

Company	Line of Business	2021			2012		
		(2) Total Assessment	Rank	Percentage State Equalized Value	(2) Total Assessment	Rank	Percentage State Equalized Value
* Detroit Edison Company	Utility	\$ 1,722,194,400	1	2.84%	\$ 842,367,898	2	1.93%
Ford Motor Company	Automotive	793,209,083	2	1.31%	922,519,382	1	2.12%
MGP Lessor LLC	Business Contracts	410,096,600	3	0.68%			
Detroit Entertainment LLC	Entertainment	316,681,500	4	0.52%			
Riverfront Holdings, LLC	Real estate investment	296,291,400	5	0.49%	120,884,499	10	0.28%
International Transmission Company	Utility	283,321,900	6	0.47%	141,479,015	8	0.32%
Marathon Petroleum Company	Automotive	214,254,540	7	0.35%	551,349,018	3	1.27%
Greektown Casino, LLC	Casino	156,413,400	8	0.26%			
Fiat Chrysler	Automotive	117,636,600	9	0.19%			
Consumers Energy	Utility	108,674,400	10	0.18%	140,009,401	9	0.32%
Chrysler Group LLC	Automotive				325,764,539	4	0.75%
Vanguard Health Systems-Hospitals	Health				222,193,261	5	0.51%
MGM Grand Detroit LLC	Casino				209,556,489	6	0.48%
General Motors Corp	Automotive				197,829,914	7	0.45%
Total		\$ 4,418,773,823		7.28%	\$ 3,673,953,416		8.43%
Total State Equalized Value (S.E.V.) (1)		\$ 60,665,965,900			\$ 43,557,506,668		

(1) The State Equalized Value (SEV) for the County's fiscal year 2021, which commenced on October 1, 2020 was determined as of December 31, 2019. SEV for fiscal year 2012 was determined as of December 31, 2010.

(2) Total assessments do not include abated properties.

* In January 2013, Detroit Edison Company became part of DTE Energy. However, it still appears as the taxpayer of record.

Source: Wayne County Assessment and Equalization Division.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 8

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
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
2021	349,608,288	294,132,144	84.13	5,166,164	299,298,308	85.61	929,545 *

(1) Reimbursement from delinquent tax fund includes current tax year recovery amounts beginning with the 2012 Tax Year.

* The July 1, 2021 levy becomes delinquent on March 1, 2022.

** 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.

Source: Wayne County Treasurer's Office



ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL

For the Year Ended September 30, 2021

DEBT CAPACITY

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CHARTER COUNTY OF WAYNE, MICHIGAN

Table 9

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

(Unaudited)

(in thousands except Total Debt Per Capita)

Fiscal Year	Governmental Activities					Business-Type Activities		Total Primary Government	Total Personal Income	Percentage of Personal Income	Total Debt Per Capita
	General Obligation Bonds	Revenue Bonds	Delinquent Tax Notes Payable	Capital Leases	Downriver Communities Bonds	Sewer Bonds	Revenue Bonds				
2012	\$ 367,675	\$ 14,983	\$ 315,802	\$ 5,156	\$ -	\$ 137,727	\$ 40,060	\$ 881,403	\$ 39,559,500	2.23%	\$ 492.95
2013	346,055	72,965	255,287	3,328	-	108,173	55,916	841,724	39,606,938	2.13%	472.01
2014 ¹	329,833	74,187	302,713	2,253	-	90,333	62,825	862,144	39,265,092	2.20%	489.82
2015	310,631	70,178	290,264	1,128	-	71,819	72,097	816,117	39,151,410	2.08%	463.67
2016	292,575	61,800	285,045	-	-	56,141	76,041	771,602	40,174,870	1.92%	439.66
2017	280,745	57,395	234,457	-	-	41,583	80,739	694,919	40,055,233	1.73%	397.24
2018	585,721	52,720	174,697	-	23,510	2,516	10,564	849,728	43,497,605	1.95%	485.39
2019 ²	544,205	48,035	174,368	-	15,001	2,353	9,899	793,862	40,118,223	1.98%	453.09
2020 ²	564,784	43,330	184,930	-	8,760	2,208	9,213	813,225	47,942,631	1.70%	462.77
2021 ²	604,153	38,605	149,157	-	7,551	2,063	8,508	810,037	48,931,931	1.66%	460.96

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.

CHARTER COUNTY OF WAYNE, MICHIGANTable 10

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
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	575,751,953	1.355%	327.63
2021	1,793,561	44,212,092,105	613,767,253	1.388%	342.21

Source: SEMCOG and Wayne County Department of Management and Budget.

* Taxable value is as of December valuation for that fiscal year. For example, fiscal year 2021 taxable value shown above is as of December 31, 2020.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 11

Direct and Overlapping Governmental Activities Debt
September 30, 2021
(Unaudited)

	Net Debt Outstanding		
Direct debt			
Primary Government			
General obligation bonds	\$	556,885,000	
Revenue Bonds		38,605,000	
Delinquent tax notes		149,108,000	
Deferred Amounts:			
For issuance premiums		54,830,378	
For issuance discounts		(11,489)	
Total direct debt	\$	799,416,889	
	Net Debt Outstanding	Estimated Applicable Percentage	Estimated Share of Debt
Overlapping debt			
Cities and townships	\$ 3,597,391,926	99.96%	\$ 3,595,853,175
School districts	3,803,063,961	93.56%	3,558,105,289
Community colleges	45,270,000	92.26%	41,766,102
Libraries	20,800,000	100.00%	20,800,000
Total overlapping debt	<u>\$ 7,466,525,887</u>		<u>7,216,524,566</u>
Total direct and overlapping debt			<u>\$ 8,015,941,455</u>

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.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 12

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
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%
2021	60,665,965,900	6,066,596,590	785,258,446	5,281,338,144	1.29%

Source: Wayne County Department of Management and Budget.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 13

Pledged-Revenue Coverage Last Ten Fiscal Years (Unaudited) (in thousands)

Fiscal Year	Sewer Revenue Bonds						Special Assessment Bonds			
	[1]	[2]	Net	Debt Service		Coverage	Special Assessment	Debt Service		Coverage
	Gross Revenues	Operating Expenses	Revenue (Expense)	Principal	Interest			Principal	Interest	
2012	\$ 95,815	\$ 85,877	\$ 9,939	\$ 1,960	\$ 1,210	3.14	\$ 2,292	\$ 2,120	\$ 172	1.00
2013	94,426	83,695	10,731	2,485	1,845	2.48	298	180	118	1.00
2014	96,999	92,085	4,914	2,905	1,486	1.12	1,256	774	482	1.00
2015	101,116	94,195	6,921	2,580	1,726	1.61	1,512	1,011	501	1.00
2016	107,438	94,093	13,345	3,570	1,758	2.50	1,504	1,026	478	1.00
2017	106,957	98,585	8,372	3,910	1,494	1.55	1,452	1,045	462	1.00
2018 [3]	98,845	168,589	(69,744)	75,755	2,874	(0.89)	1,875	1,060	570	1.15
2019	53,338	55,629	(2,291)	670	257	(2.47)	2,029	1,080	828	1.06
2020	61,208	55,717	5,491	685	241	5.93	3,502	2,472	1,002	1.01
2021	61,086	57,315	3,771	705	223	4.06	3,590	2,499	1,119	0.99

[1] Gross revenues are calculated based on total operating revenues.

[2] Operating expenses are calculated based on total operating expenses less non-cash 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.

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For the Year Ended September 30, 2021

DEMOGRAPHIC AND ECONOMIC INFORMATION

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CHARTER COUNTY OF WAYNE, MICHIGAN

Table 14

Demographic and Economic Statistics Last Ten Fiscal Years (Unaudited)

Year	Population				Per Capita Personal Income			Michigan Median Age	Wayne County Average Unemployment Rate
	Michigan	Change From Prior Period	Wayne County	Change From Prior Period	U.S.	Michigan	Wayne County		
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%
2020	9,966,555	-0.20%	1,740,623	-0.50%	59,510	53,259	48,788	40	13.8%

Source: U.S. Census Bureau, SEMCOG and Michigan Department of Labor and Economic Growth-Bureau of Labor Market Information & Strategic Initiatives

Fiscal year 2021 statistics are not available

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 15

Principal Employers Current Year and Nine Years Ago (Unaudited)

	2020 *			2011		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Ford Motor Company	43,080	1	5.41%	33,000	1	4.59%
Rocket Company	18,000	2	2.26%			
Stellantis NV (Formerly FCA us LLC)	10,757	3	1.35%			
Henry Ford Health System	10,709	4	1.34%	12,252	2	1.70%
U.S. Government	8,586	5	1.08%	8,389	6	1.17%
City of Detroit	8,563	6	1.07%	11,396	3	1.58%
Beaumont Health	7,883	7	0.99%			
Detroit Medical Center	7,301	8	0.92%	10,823	5	1.50%
Detroit Public Schools	6,892	9	0.86%	10,951	4	1.52%
General Motors Corp	6,214	10	0.78%			
Chrysler Corp LLC				8,343	7	1.16%
Wayne State University				6,272	8	0.87%
U.S. Postal Service				6,006	9	0.84%
Oakwood Healthcare Inc.				5,833	10	0.81%
Total	<u>127,985</u>		<u>16.06%</u>	<u>113,265</u>		<u>15.75%</u>
Total for county	<u>796,974</u>			<u>719,175</u>		

* The information for 2021 will not be available until 2022. 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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For the Year Ended September 30, 2021

OPERATING INFORMATION

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CHARTER COUNTY OF WAYNE, MICHIGAN
Full-time County Government Employees by Function/Program
Last Ten Fiscal Years
(Unaudited)

Table 16

Function/Program	Wayne County Employees									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Legislative										
Board of Commissioners	39	40	38	38	36	35	36	36	36	36
Auditor General's Office	8	8	8	9	7	7	9	11	11	11
Judicial (1)										
All court/court-related activities	571	641	619	646	658	673	702	725	732	689
General government										
Treasurer's Office	47	47	64	61	57	55	64	68	72	68
Tax Assessment	8	8	9	7	10	14	6	3	7	23
Tax Billings/Collections	11	12	17	18	17	17	13	14	12	4
Budgeting	4	4	7	5	6	5	6	4	3	6
Purchasing	6	6	7	8	8	10	11	11	13	14
Central Accounting	9	9	11	9	12	13	14	21	27	25
Central Administration	24	25	29	27	25	24	31	57	68	41
Other Financial Administration	86	83	103	100	99	78	73	57	55	77
Data Processing	46	46	47	26	23	26	24	27	26	29
Building Maintenance	-	-	-	-	-	6	55	53	70	78
County Clerk	219	223	251	263	255	256	262	266	240	247
Retirement	16	16	18	17	21	19	15	21	-	-
Register of Deeds	47	47	57	55	49	47	56	62	60	55
Prosecuting Attorney	273	264	287	283	265	260	255	260	281	291
Corporation Counsel	43	38	40	41	45	42	45	45	48	51
Public safety										
Homeland Security	5	5	4	4	4	4	4	1	4	4
Sheriff's Department										
Arresting Powers	98	134	240	223	226	239	265	250	206	229
Civilian	10	12	12	26	28	13	48	37	56	60
Jail & Detention facilities	525	558	627	606	607	654	593	664	961	932
Public works										
Public works	14	17	20	22	22	27	39	42	78	92
Sewage Disposal	12	12	33	66	69	72	86	84	59	59
Highways, streets and bridges										
Administration	75	83	87	91	97	96	40	15	14	15
Engineering	56	68	76	75	76	67	76	72	79	80
Maintenance	260	259	299	293	280	288	301	325	327	322
Health and welfare	84	84	157	110	100	183	228	382	276	283
Recreation and cultural										
Parks	53	61	63	61	62	54	64	60	60	61
Libraries	-	-	-	-	-	-	6	20	20	20
Community/economic development	133	152	155	178	177	171	207	214	65	69
Total	2,782	2,962	3,385	3,368	3,341	3,455	3,634	3,907	3,966	3,971

(1) Number of full-time active employees as of September 2021 excludes Probate and Third Circuit Court judges as they are considered employees of the State of Michigan.

Source: Wayne County Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 17

Operating Indicators by Function Last Ten Fiscal Years (Unaudited)

Function/Program	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Police										
Physical arrests	542	609	659	979	1,224	2,035	1,809	1,327	2,062	2,696
Bookings	542	609	659	979	1,224	2,035	1,809	1,327	2,062	2,696
Parking violations	16	25	52	1,635	1,759	575	29	44	50	146
Traffic violations	3,391	4,075	5,338	4,415	5,987	11,963	19,532	22,203	18,487	33,103
Incidents	1,143	1,215	1,001	1,919	1,298	1,774	1,639	1,842	3,054	2,652
Crash reports	110	134	114	148	143	155	151	126	141	70
Culture and recreation										
* Rounds of golf - Warren Valley	-	-	-	34,085	36,059	41,489	41,352	35,997	40,469	37,409
Picnic permits	796	-	891	956	1,024	990	959	949	899	909
** Aquatic center attendance	-	-	32,891	32,646	27,614	37,481	26,506	20,366	18,525	21,465
Program attendance										
*** Nankin Mills Center	378	2,686	7,826	7,996	14,378	10,265	13,463	9,154	9,384	8,628
*** Crosswinds Marsh	594	1,088	3,378	3,800	5,443	4,888	4,815	3,997	1,832	3,053
Highways, streets and bridges										
Street resurfacing asphalt (tons)	77,922	30,594	15,426	96,493	53,463	46,554	57,935	84,600	11,287	84,235
Street resurfacing (miles)	11	38	50	14	8	7	11	20	12	9
Snow removing salt (tons)	108,239	79,060	92,900	128,568	64,636	67,228	77,953	109,766	68,139	39,997
Ditching program (linear feet)	7,080	5,606	21,594	23,116	33,415	22,212	33,920	24,787	46,972	44,175
Ditching program (miles)	1	1	4	4	6	4	6	5	9	8
Emergency road repairs (tons)	3,745	3,572	11,143	11,483	5,487	2,876	6,679	8,283	4,153	3,506
Forestry section										
Tree removal	443	1,403	1,260	1,599	175	3,923	1,788	6,439	9,528	6,745
Tree planting and trimming	1	123	625	336	5,494	638	647	2,635	2,745	1,881

* During the fiscal year 2018, the County sold the golf course thus no activity going forward.

** Due to the COVID-19 Pandemic, the aquatic center was closed in the fiscal years 2020 and 2021.

*** The Nankin Mills Interpretive Center and Crosswinds Marsh programming numbers are down in FY 2020 and 2021 due to the Covid-19 Pandemic.

Source: Various county departments

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 18

Capital Asset Statistics by Function Last Ten Fiscal years (Unaudited)

	Fiscal Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Function										
Public safety										
Stations - road patrol	1	1	1	1	1	1	1	1	1	1
Police services automobiles	62	62	59	49	49	46	44	44	44	44
Marine safety (boats and vans)	15	15	15	15	15	15	16	16	18	18
Jail automobiles	31	31	31	28	28	28	18	18	20	18
Motorcycles	15	15	11	11	11	11	11	11	11	11
Culture and recreation										
Pavilions	22	22	22	22	22	22	22	22	22	22
Golf courses	1	1	1	1	2	2	2	2	2	2
Playscapes	20	20	20	20	20	20	20	20	20	20
Soccer fields	18	18	18	20	20	20	20	20	20	17
Picnic areas	4	4	4	4	4	4	4	4	4	4
Baseball diamonds	17	17	17	22	22	22	22	22	23	-
Highways, streets and bridges										
Traffic signal (maintained)	259	62	69	91	77	100	332	120	76	114
Traffic signs (installed)	2,909	2,169	3,152	4,095	3,895	3,489	2,918	2,625	2,653	1,979

Source: Various County departments

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

STATISTICAL

For the Year Ended September 30, 2021

CONTINUING DISCLOSURE UPDATES

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-1

**County Labor Contracts
(Unaudited)****Labor Force**

As of September 30, 2021, the County had 2,233 full and part-time union affiliated employees represented by 26 Local unions covered under 17 different bargaining unit contracts ("Agreements"). County-associated bargaining units and the corresponding number of represented employees per unit as of September 30, 2021 are summarized below:

County Labor Contracts Bargaining Group	Number of Employees	Expiration Date of Contract
AFSCME Non-Supervisory (Locals 25, 101, 409 and 1659)	718	September 30, 2022
AFSCME Supervisory (Locals 1862, 2057 and 2926)	137	September 30, 2022
Police Officers Association of Michigan (POAM)	512	September 30, 2023
AFSCME Sergeants and Lieutenants (Local 3317)	98	September 30, 2024
Government Administrators Association (GAA)	242	September 30, 2022
GAA Professional Nurses Council - Unit I	7	September 30, 2024
GAA Professional Nurses Council - Unit II	8	September 30, 2024
Government Bar Association (GBA)	153	September 30, 2025
Michigan Building & Construction Trades Council	40	September 30, 2024
International Union of Operating Engineers (I.U.O.E. Local 324)	10	September 30, 2022 September 30, 2022 - Extended one year (to 2022) by its terms
Dietitians & Nutritionists Association	5	
AFSCME Local 25, Hearing & Vision Techs Association (Part-Time)	11	September 30, 2021
AFSCME 3rd Circuit Court (Locals 1905, 3309)	180	September 30, 2022
AFSCME Probate Court (Local 1659)	36	August 30, 2023
Circuit Court - Judicial Attorneys Association	12	September 30, 2023
GAA Probate Court	9	September 30, 2023
GAA Circuit Court	55	September 30, 2023
Total Represented Employees	2,233	

Source: Department of Personnel/Human Resources.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-2

Limited Tax General Obligation Debt (Including Secondary Tax Pledge) Principal Due by Fiscal Year (Unaudited)

Fiscal Year	Distributable State Aid Refunding Bonds	Capital Improvement Bonds	Delinquent Tax Notes	Stadium Authority	Drainage District Bonds and Notes	Sewer Disposal Bonds	Total
2022	\$ -	\$ 2,350,000	\$ 70,848,625	\$ 4,350,000	\$ 2,559,200	\$ 1,050,000	\$ 81,157,825
2023	1,120,000	7,775,000	60,365,375	4,320,000	2,502,800	1,100,000	77,183,175
2024	1,185,000	8,160,000	17,894,000	4,295,000	2,320,800	1,150,000	35,004,800
2025	1,250,000	7,300,000		4,260,000	2,055,800	1,205,000	16,070,800
2026	1,320,000	6,590,000		8,425,000	2,100,800	1,265,000	19,700,800
2027	1,400,000	6,920,000			2,145,800	1,320,000	11,785,800
2028	1,475,000	7,270,000			2,200,800	1,385,000	12,330,800
2029	1,565,000	7,630,000			2,230,000	180,000	11,605,000
2030	1,650,000	8,015,000			2,275,000	180,000	12,120,000
2031	1,745,000	8,415,000			1,940,000	185,000	12,285,000
2032	1,845,000	8,845,000			1,985,000	190,368	12,865,368
2033	1,940,000	9,285,000			1,955,000	130,000	13,310,000
2034	2,030,000	9,755,000			2,005,000	67,996	13,857,996
2035	2,125,000	10,245,000			2,055,000		14,425,000
2036	2,225,000	10,765,000			2,105,000		15,095,000
2037	2,325,000	11,310,000			2,160,000		15,795,000
2038	2,435,000	11,880,000			1,258,007		15,573,007
2039	2,545,000	11,595,000					14,140,000
2040	2,670,000	12,170,000					14,840,000
2041	2,795,000	12,780,000					15,575,000
2042	2,925,000	13,420,000					16,345,000
2043	3,060,000	14,090,000					17,150,000
2044	3,205,000	14,795,000					18,000,000
2045	3,275,000	15,535,000					18,810,000
2046	3,420,000	16,155,000					19,575,000
2047	3,575,000	16,800,000					20,375,000
2048	3,730,000	17,475,000					21,205,000
2049	3,900,000	18,170,000					22,070,000
2050	22,970,000						22,970,000
2051	23,910,000						23,910,000
2052	24,885,000						24,885,000
2053	25,900,000						25,900,000
2054	26,960,000						26,960,000
2055	28,060,000						28,060,000
2056	29,205,000						29,205,000
TOTAL	\$ 244,625,000	\$ 305,495,000	\$ 149,108,000	\$ 25,650,000	\$ 35,854,007	\$ 9,408,364	\$ 770,140,371

Source: Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGANTable CDU-3**Rate of Principal Retirement of
Tax Pledge Debt
(Unaudited)**

<u>Years Ending September 30</u>	<u>Principal Retired</u>	<u>Principal Retired as a Percentage of Total Principal</u>
2022-2026	\$ 229,117,400	29.8%
2022-2031	289,244,000	37.6%
2022-2036	358,797,364	46.6%
2022-2041	434,720,371	56.5%
2022-2046	524,600,371	68.1%
2022-2051	635,130,371	82.5%
2022-2056	770,140,371	100.0%

Source: Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-4

Debt Ratios
For the Year Ended September 30, 2021
(Unaudited)

Total Direct Debt	\$	799,416,889
Overlapping Debt		<u>7,216,524,566</u>
Total direct and overlapping debt	\$	<u><u>8,015,941,455</u></u>
2020 U.S. Census reported County population		1,793,561
2021 Taxable Value (TV)	\$	45,394,169,554
2021 State Equalized Value (SEV)		60,665,965,900
2021 True Cash Value (TCV)		121,331,931,800
Per Capita 2021 TV	\$	25,309.52
Per Capita 2021 SEV		33,824.31
Per Capita 2021 TCV		67,648.62
Per Capita Net Direct Debt	\$	445.71
Per Capita Net Direct and Overlapping Debt		4,469.29
Percent of Net Direct Debt of 2020 TV		1.76%
Percent of Net Direct and Overlapping Debt of 2020 TV		17.66%

Sources: Wayne County Department of Management and Budget, Municipal Advisory Council of Michigan, EMMA website via emma.msrb.org, and US Census Bureau (2020 Census Data).

(TV) Taxable Value
(SEV) State Equalized Value
(TCV) True Cash Value

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-5

History of State Revenue Sharing Payments
(Unaudited)
(in thousands 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 for fiscal years 2001-2021. For 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. For fiscal year 2020 and through availability from the State, the County's Distributable State Aid amounts also include its CARES¹ Act Appropriation, Federal funding, which was a Pass-Through from the State (also shown separately below).

Fiscal Year Ended September 30,	Wayne County Act 140 Distributable State Aid	Wayne County Incentive Program	Total Wayne County Distributable State Aid	Revenue Sharing Reserve Fund Draws	CARES Act Appropriation	Total
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	-	19,026	59,080 ²
2021	42,291	10,002	52,293	-	-	52,293

¹ Coronavirus Aid, Relief, and Economic Security - CARES

² Amount revised from 2020 ACFR to include CARES Act Appropriation amount received during the period

Source: Department of Management & Budget

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CHARTER COUNTY OF WAYNE, MICHIGAN
Distributable State Aid Cash Flow to the Charter County of Wayne
Fiscal Year Ended September 30
(Unaudited)

	2014		2015		2016		2017	
	Wayne County DSA Received	% of County's Annual DSA	Wayne County DSA Received	% of County's Annual DSA	Wayne County DSA Received	% of County's Annual DSA	Wayne County DSA Received	% of County's 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	<u>\$ 40,029,002</u>	<u>100.00%</u>	<u>\$ 49,924,652</u>	<u>100.00%</u>	<u>\$ 50,012,297</u>	<u>100.00%</u>	<u>\$ 50,378,787</u>	<u>100.00%</u>

¹ Amount revised from 2020 ACFR to include August 2020 Coronavirus Aid, Relief, and Economic Security (CARES) Act Appropriation payment from the State, of \$19,025,558.

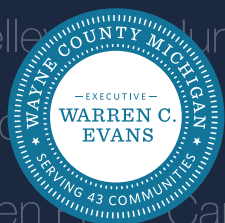
CHARTER COUNTY OF WAYNE, MICHIGAN
Distributable State Aid Cash Flow to the Charter County of Wayne
Fiscal Year Ended September 30
(Unaudited)

	2018		2019		2020		2021	
	Wayne County DSA Received	% of County's Annual DSA	Wayne County DSA Received	% of County's Annual DSA	Wayne County DSA Received ¹	% of County's Annual DSA	Wayne County DSA Received	% of County's Annual DSA
October	\$ 7,817,501	15.33%	\$ 7,857,065	15.33%	\$ 8,010,717	13.56%	\$ 5,745,775	10.99%
November	-	-	-	-	-	-	-	-
December	7,817,501	15.33%	7,857,065	15.33%	8,010,717	13.56%	10,275,041	19.65%
January	-	-	-	-	-	-	-	-
February	7,817,501	15.33%	7,857,065	15.33%	8,010,717	13.56%	8,010,758	15.32%
March	-	-	-	-	-	-	-	-
April	7,817,501	15.33%	7,857,065	15.33%	8,010,717	13.56%	8,010,758	15.32%
May	-	-	-	-	-	-	-	-
June	7,817,501	15.33%	7,857,065	15.33%	8,010,717	13.56%	8,010,758	15.32%
July	-	-	-	-	-	-	-	-
August	11,917,805	23.37%	11,958,495	23.34%	19,025,558	32.20%	12,239,885	23.41%
September	-	-	-	-	-	-	-	-
Total	<u>\$ 51,005,310</u>	<u>100.00%</u>	<u>\$ 51,243,820</u>	<u>100.00%</u>	<u>\$ 59,079,143</u>	<u>100.00%</u>	<u>\$ 52,292,975</u>	<u>100.00%</u>

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