WAYNE COUNTY

CONNECTING

THE 43 COMMUNITIES

ANNUAL COMPREHENSIVE

FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2020

WAYNE COUNTY MICHIGAN
EXECUTIVE
WARREN C. EVANS
SERVING 43 COMMUNITIES

SEAL OF THE CHARTER COUNTY OF WAYNE, MICHIGAN
WE PROTECT
WE TRUST
WE DEFEND
IN GOD
FREEDOM OF MAN
1796

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ANNUAL COMPREHENSIVE

FINANCIAL REPORT

FOR THE YEAR ENDED

SEPTEMBER 30, 2020

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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The Introductory Section Contains

LETTER OF TRANSMITTAL

LIST OF PRINCIPAL COUNTY OFFICIALS

WAYNE COUNTY COMMISSIONERS & OTHER ELECTED OFFICIALS

ORGANIZATIONAL CHART

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

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Warren C. Evans

Wayne County Executive

March 25, 2021

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

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

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

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

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

Profile of the Government

The County is located in southeastern Michigan, encompassing approximately 620 square miles. It is made up of 34 cities, including the City of Detroit, 9 townships, and 33 public school districts. The County's approximately 1.8 million residents make it the most populous county in the State of Michigan and the 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 has been in a declining trend over the past few years until the COVID-19 Pandemic broke out in March of 2020. According to the Bureau of Labor Statistics, December 2018 and 2019, the unemployment rate has declined from 4.2% to 3.7% but has risen to 8.1% in December of 2020 due to the impact of COVID-19. Similarly, employment has continued to grow during 2018 and 2019 from 4.73 million to 4.76 million while dropping to 4.55 million in December of 2020 due to the impact of the COVID-19 Pandemic. The national unemployment rate has been declining for the last few years; 2018 and 2019 from 3.9% to 3.5% and increased to 6.7% in the month of December due to COVID-19 Pandemic.

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

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

- Despite COVID-19, business expansion occurred throughout the county during the fiscal year. Kroger Company is constructing a 135,000 square foot, first of its kind in Michigan, robot logistics facility in Romulus to support direct-to-customer home delivery of groceries. It will be investing$95 million and hiring 270 employees to staff this facility.

- The redevelopment of the former Pinnacle Racetrack site in Huron Township is off to a great start with the announcement by Amazon that it will be constructing two new major facilities in a new 650-acre industrial park. It will invest over $47 million in a XLFC fulfillment center and a sort center together totaling over 1.2 million square feet. In addition, Amazon is opening an additional sort center in Plymouth Township as well as one of the largest fulfillment centers in Michigan at the former State Fair Grounds in Detroit.

- FCR located in Oregon, which operates contacts centers all over the world, sought out Wayne County to add to and diversify its workforce. It had hoped to begin by hiring 15-20 county residents to work out of their homes but expanded that to 200 people.

- Magna International, Canada's largest automotive parts supplier, invested $35.4 million in its Highland Park facility, adding 480 new jobs to support an expansion to its full-seat assembly operation.

- The Veteran's Administration is constructing a new $6.5 million outpatient clinic which will employ 83 people in Canton Township to support the needs of the county's veteran community.

- The County also played a major role in assisting residents to address the COVID-19 pandemic. The County provided federal pass-through funds to five communities for such activities as the purchase of personal protective equipment, sanitizer, building cleaner and food distribution to senior citizens and children. Funds in the amount of $370,000 were also provided to nonprofit organizations for the distribution of food and almost $2.5 million in rental assistance to prevent evictions of low-income families. These same organizations received $300,000 for the rehabilitation of a day shelter for homeless individuals.

- The County provided approximately $60 million in grants to almost 4,000 businesses to help those small businesses pay bills, pay their employees, and keep their doors open during the pandemic. Also, the County provided $6 million in grants to 12,000 employees of small businesses such as restaurants and gyms that were affected by the pandemic.

- In addition to grants, the County developed materials and best practices to advise businesses and communities on how to keep businesses open during the pandemic. The County developed a listing of over 60 informational webinars to help businesses survive and thrive during the pandemic. That list is updated on a daily basis.

Long-term Financial Planning

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

- Evaluate the County's real estate portfolio and develop plans to right size.

- Increase funding for road improvements and bridge replacements.

Relevant Financial Policies

Significant financial policies and related measures include:

- Maintain the current level of fund balance in the General Fund.

- Develop multiyear balanced budget covering the next two to five years considering the future impact of the COVID-19 pandemic.

- Review and update/upgrade financial computer software applications including the Oracle ERP county-wide implementation that was tabled with the onset of the pandemic.

- Further improve technology infrastructure to support remote working.

Major Initiatives

Significant major initiatives include:

- Continue with (and move toward completion of) the construction of the state-of-the-art Criminal Justice Center along with technological updates and other amenities.

- Provide education, resources and financial assistance to property taxpayers through various foreclosure prevention assistance programs.

- Provide COVID-19 vaccines for all county residents.

- Extend assistance to county businesses through grant-funded programs during and following the pandemic.

- Support business retention and attraction, small business growth, and workforce development throughout the county during and following the pandemic.

Awards and Acknowledgements

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

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

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

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

Respectfully submitted,

Hughey P. Newsome
Chief Financial Officer

Yogesh Gusani, CPA
Deputy Chief Financial Officer

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OFFICE OF THE COUNTY EXECUTIVE

Warren C. Evans
County Executive Officer

Richard C. Kaufman
Deputy County Executive Officer

Genelle M. Allen
Chief Operating Officer

Assad Turfe
Chief of Staff

Khalil Rahal
Assistant County Executive

COUNTY EXECUTIVE DEPARTMENT HEADS

Corporation Counsel
James Heath

Economic Development
Khalil Rahal

Health, Human and Veterans Services
Genelle M. Allen

Homeland Security and Emergency Management
Tadarial Sturdivant

Information Technology
Carlos Perez

Management and Budget
Hughey Newsome

Personnel and Human Resources
Steve Mahlin

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

Jonathon Kinloch
2nd District

Martha G. Scott
3rd District

Ilona Varga
4th District

Irma Clark-Coleman
5th District

Monique Baker McCormick
6th District

David M. Knezek, Jr.
8th District

Terry A. Marecki
9th District

Melissa Daub
10th District

Abdul Haidous
11th District

Glenn S. Anderson
12th District

Raymond Basham
14th District

OTHER WAYNE COUNTY ELECTED OFFICIALS

Circuit Court
Timothy M. Kenny
Chief Judge

Patricia P. Fresard
Chief Judge Pro Tempore

Probate Court
Freddie G. Burton, Jr.
Chief Judge

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: 3,932

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Charter County of Wayne
Michigan

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

September 30, 2019

Christopher P. Morrill

Executive Director/CEO

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The Financial Section Contains

INDEPENDENT AUDITOR'S REPORT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

BASIC FINANCIAL STATEMENTS

REQUIRED SUPPLEMENTARY INFORMATION (OTHER THAN MD&A)

OTHER SUPPLEMENTARY INFORMATION - COMBINING AND INDIVIDUAL FUND STATEMENTS/SCHEDULES

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Plante & Moran, PLLC
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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, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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

Opinions

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

Emphasis of Matter

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

Other Matters

Required Supplementary Information

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

Other Supplementary Information

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

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

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 25, 2021 on our consideration of the Charter County of Wayne, Michigan's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Charter County of Wayne, Michigan's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Charter County of Wayne, Michigan's internal control over financial reporting and compliance.

Plante & Moran, PLLC

March 25, 2021

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MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

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Management's Discussion and Analysis
(Unaudited)

As management of the Charter County of Wayne, Michigan (County), we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended September 30, 2020. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal. All amounts, unless otherwise indicated, are expressed in thousands of dollars.

Overview of the Financial Statements

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

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

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

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

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

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

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

Government-wide Highlights:

- The assets and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at September 30, 2020, by $1.08 billion (net position). Net position is either restricted for specific purposes, related to the County's investment in capital assets and is not available for spending, or unrestricted and may be used to meet the government's ongoing obligations to citizens and creditors.

- The County's total net position increased by $308.7 million (40.1 percent) for the fiscal year ended September 30, 2020. Net position of governmental activities increased by $306.1 million (44.5 percent), while net position of the business-type activities increased by $2.5 million (3.1 percent). This change in the net position of the governmental activities was $159.1 million more that the prior year positive change of $147.0 million and was driven by: (1) increased operating grants (primarily COVID-19 related) exceeding declines in charges for services and activity-based taxes producing a net increase in revenues of $54.3 million and (2) decreased expenses of $104.8 million substantially because of a drop in the OPEB liability from $182.0 million to $96.0 million due to a change in benefit terms.

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

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

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

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

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

Proprietary Funds. The County maintains two different types of proprietary funds: enterprise and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements, with the exception of the Delinquent Tax Revolving Fund, which is reported as a governmental activity in the government-wide financial statements. The County uses enterprise funds to account for the operations of the Delinquent Tax Revolving Fund , Rouge Valley Sewage Disposal System, Jail Commissary Fund and Combined Sewer Overflow (CSO) Basins, as well as the operations for several other self-sustaining activities. Internal service funds are an accounting device used to 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.

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 $1.08 billion at September 30, 2020.

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

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

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

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

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

- Total revenues increased by $54.3 million (or 5.6%) whereas total expenses decreased by $104.8 million (or 12.8%).

- Charges for services revenue decreased $31.7 million of which $22.8 million was attributable to general government and $5.0 million was attributable to health and welfare. The decreases were primarily due to the pandemic shutdowns in the second half of the fiscal year.

	Change in Net Position (in thousands)					
	Governmental Activities		Business-type Activities		Total	
	2020	2019	2020	2019	2020	2019
Program revenues:						
Charges for services	$ 135,085	$ 166,791	$ 63,805	$ 58,049	$ 198,890	$ 224,840
Operating grants	418,500	313,457	1,010	330	419,510	313,787
Capital grants	26,215	16,725	-	-	26,215	16,725
General revenues:						
Property taxes	312,125	312,377	-	-	312,125	312,377
Sales taxes	44,082	55,629	-	-	44,082	55,629
Excise taxes	7,042	11,249	-	-	7,042	11,249
Airport parking taxes	11,257	23,775	-	-	11,257	23,775
State sources	8,867	13,738	-	-	8,867	13,738
Investment earnings	22,840	30,339	115	208	22,955	30,547
Gain on sale of assets	13,259	-	-	-	13,259	-
Other revenue	20,536	21,441	-	-	20,536	21,441
Total revenues	1,019,808	965,521	64,930	58,587	1,084,738	1,024,108
Expenses:						
General government	180,802	161,656	-	-	180,802	161,656
Legislative	5,266	6,798	-	-	5,266	6,798
Judicial	117,390	135,971	-	-	117,390	135,971
Public safety	97,056	129,867	-	-	97,056	129,867
Public works	436	310	-	-	436	310
Highways, streets and bridges	97,498	126,300	-	-	97,498	126,300
Health and welfare	163,621	193,668	-	-	163,621	193,668
Recreation and cultural	6,894	12,580	-	-	6,894	12,580
Community and economic development	5,984	10,106	-	-	5,984	10,106
Interest on long-term debt	39,525	42,053	-	-	39,525	42,053
Sewage disposal systems	-	-	60,944	62,734	60,944	62,734
Jail commissary	-	-	667	1,256	667	1,256
Total expenses	714,472	819,309	61,611	63,990	776,083	883,299
Change in net position before transfers and special item	305,336	146,212	3,319	(5,403)	308,655	140,809
Transfers	793	803	(793)	(803)	-	-
Change in net position	306,129	147,015	2,526	(6,206)	308,655	140,809
Net position:						
Beginning of year	687,957	540,942	82,479	88,685	770,436	629,627
End of year	$ 994,086	$ 687,957	$ 85,005	$ 82,479	$ 1,079,091	$ 770,436

- Operating grants revenue increased by $105.0 million (spread across multiple activities) from $313.5 million to $418.5 million by virtue of various federal and state COVID-19 funding initiatives. In turn, the use of these grant funds resulted in increased expenses, most significantly in general government ($58.0 million) and public safety ($55.9 million) either for new direct costs (i.e., through programs/benefits provided to citizens and businesses) or reimbursement of eligible costs. General government and public safety expenses would have declined more significantly without this increased spending through the COVID-19 funding.

- Activity-based taxes (sales tax, excise tax and airport parking tax) decreased by $28.3 million from the prior year level. The global pandemic and the reduced user activity that resulted from it directly caused this revenue decline.

- Gain on sale of capital assets increased by $13.3 million due to the sale of several county-owned properties including land and buildings in downtown Detroit at 511 Woodward and four parcels that are part of the transaction with Rock Financial for the construction of the new Criminal Justice Center.

- OPEB benefit terms were renegotiated resulting in a $86.0 million decrease in the County's net OPEB liability. This decrease was allocated among the activities including general government ($22.4 million), judicial ($14.0 million), public safety ($25.1 million), highways ($8.7 million) and health and welfare ($8.8 million).

- Highways, streets and bridges expenses decreased by $28.8 million for road projects (paving and repairs) since the pandemic shutdown and ensuing business slowdowns occurred at the start of and continued through the normal warm weather seasons needed for this type of work.

- Health and welfare expenses for payments to service providers (for services to juveniles and such) decreased by $17.3 million that was offset by a $6.2 million increase in out of home care costs.

Summary of Expenses - Governmental Activities
(in thousands)

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 as compared to a $6.2 million decrease the prior year. This was a result of $6.3 million increase in revenues (charges for services) and $2.4 million decrease in expenses.

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

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

Financial Analysis of the County's Funds

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

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

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

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

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

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

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

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

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

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

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

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

General Fund Budgetary Highlights

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

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

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

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

Capital Asset and Debt Administration

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

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

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

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

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

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

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

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

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

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

Economic Factors and Next Year's Budget

- The County's 2020 Equalization Report indicates that the total State Equalized Value for Wayne County increased by $3.6 billion, from $54.4 billion to $58.0 billion, an increase of 6.6%. The total taxable value of the County serves as the basis for current and future tax levies. The total taxable value increased $1.7 billion, from $42.5 billion to $44.2 billion, an increase of 4.0%.

- The County projects balanced operations for the General Fund and governmental activities for fiscal year 2020-2021. The budget totals $1.66 billion which represents an increase from fiscal year 2019-2020 of $0.02 billion. The General Fund's adopted budget decreased $56.0 million compared to the prior year. This considered:

  - The County will prioritize assessing the trade-offs of increasing the compensation offered to employees versus ensuring continued financial solvency in light of past fiscal challenges and the risk of financial challenges due to COVID-19. This trade-off is critical as the County must remain competitive in the labor market while addressing long-term solvency risks.

  - Complete (or nearly complete) construction of the County's new Criminal Justice Center.

  - Departmental allocations (after changes to salaries, pension and internal service charges) were done as a status quo.

  - Continue to provide assistance to stimulus economic activities

- The consumer price index for all urban customers (CPI-U) not seasonally adjusted, according to the U. S. Department of Labor, for the Detroit/Warren/Dearborn areas increased by about 0.6% from 237.5 in December 2019 to 239.1 in December 2020.

COVID-19 Pandemic Impact

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

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

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

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

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

Requests for Information

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

BASIC FINANCIAL STATEMENTS

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CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position

September 30, 2020

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

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities
For the Year Ended September 30, 2020

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue
Primary government					
Governmental activities:					
General government	$ 180,801,938	$ 69,304,435	$ 68,797,199	$ -	$ (42,700,304)
Legislative	5,266,428	1,438,691	645,035	-	(3,182,702)
Judicial	117,389,819	9,578,022	58,615,846	-	(49,195,951)
Public safety	97,056,285	29,795,434	61,101,504	-	(6,159,347)
Public works	436,138	-	-	-	(436,138)
Highways, streets and bridges	97,498,120	2,589,713	127,049,843	26,214,724	58,356,160
Health and welfare	163,620,826	13,821,439	99,234,572	-	(50,564,815)
Recreation and cultural	6,893,665	829,212	187,150	-	(5,877,303)
Community and economic development	5,983,810	7,728,497	2,869,129	-	4,613,816
Interest on long-term debt	39,524,626	-	-	-	(39,524,626)
Total governmental activities	714,471,655	135,085,443	418,500,278	26,214,724	(134,671,210)
Business-type activities:					
Rouge Valley sewage disposal system	58,890,933	60,666,494	950,814	-	2,726,375
CSO basins	2,052,859	1,400,868	58,834	-	(593,157)
Jail commissary	666,637	1,737,361	-	-	1,070,724
Total business-type activities	61,610,429	63,804,723	1,009,648	-	3,203,942
Total primary government	$ 776,082,084	$ 198,890,166	$ 419,509,926	$ 26,214,724	$ (131,467,268)
Component units:					
Drainage Districts	$ 10,029,679	$ 755,873	$ 2,151,880	$ -	$ (7,121,926)
HealthChoice of Michigan	19,463,086	21,623,194	-	-	2,160,108
Wayne County Land Bank Corporation	5,821,467	1,242,780	42,505	-	(4,536,182)
Wayne County - Detroit CDE, Inc.	970,144	-	-	-	(970,144)
Greater Wayne County Economic Development Corporation	35,801	-	-	-	(35,801)
Brownfield Redevelopment Authority	123,627	-	72,208	-	(51,419)
Total component units	$ 36,443,804	$ 23,621,847	$ 2,266,593	$ -	$ (10,555,364)

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities
For the Year Ended September 30, 2020

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

concluded.

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Balance Sheet
Governmental Funds
September 30, 2020

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

continued...

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Balance Sheet
Governmental Funds
September 30, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

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, 2020

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

continued...

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, 2020

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

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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, 2020

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

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position
Proprietary Funds
September 30, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position
Proprietary Funds
September 30, 2020

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

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

Total enterprise fund net position	$ 224,386,728
The Delinquent Tax Revolving Fund primarily serves a governmental purpose and therefore is reported as governmental activities in the statement of net position	(139,381,719)
Net position of business-type activities	$ 85,005,009

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, 2020

	Enterprise Funds				
	Rouge Valley Sewage Disposal System	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Total	Internal Service Funds
Operating revenues					
Sewage disposal charges	$ 60,334,927	$ -	$ 58,800	$ 60,393,727	$ -
Other charges for services	331,656	-	3,079,429	3,411,085	94,527,556
Fines and forfeitures	-	47,916,983	-	47,916,983	-
Rentals and expense recoveries	-	-	-	-	21,964
Other revenue	-	180,569	-	180,569	11,648
Total operating revenues	60,666,583	48,097,552	3,138,229	111,902,364	94,561,168
Operating expenses					
Personnel	-	1,576,207	269,867	1,846,074	7,843,997
Fringe benefits	-	474,612	168,102	642,714	3,086,953
Pension and retirement benefits (recovery)	-	(1,749,250)	26,682	(1,722,568)	(2,478,816)
Materials and supplies	2,407	978,930	116,967	1,098,304	323,767
Contractual services	55,642,445	13,914,020	1,738,188	71,294,653	9,351,368
Insurance benefits	-	-	-	-	59,398,447
Travel	-	7,819	-	7,819	60,727
Miscellaneous operating	71,659	2,377,403	302,327	2,751,389	3,429,656
Rentals	-	282,703	-	282,703	1,948,266
Other charges	-	-	38,529	38,529	165,158
Depreciation and amortization	2,933,724	74,414	-	3,008,138	215,246
Total operating expenses	58,650,235	17,936,858	2,660,662	79,247,755	83,344,769
Operating income (loss)	2,016,348	30,160,694	477,567	32,654,609	11,216,399
Nonoperating revenues (expenses)					
Investment earnings (loss)	35,690	1,798,909	79,186	1,913,785	(102,615)
Collections from participating units	950,814	-	58,834	1,009,648	-
Gain (loss) from disposal of capital assets	-	-	-	-	54,909
Interest expense	(240,698)	(2,982,503)	(58,834)	(3,282,035)	-
Total nonoperating revenues (expenses)	745,806	(1,183,594)	79,186	(358,602)	(47,706)
Income (loss) before transfers	2,762,154	28,977,100	556,753	32,296,007	11,168,693
Transfers out	-	(17,408,250)	(792,715)	(18,200,965)	(253,543)
Change in net position	2,762,154	11,568,850	(235,962)	14,095,042	10,915,150
Net position (deficit), beginning of year	75,634,002	127,812,869	6,844,815	210,291,686	(23,095,117)
Net position (deficit), end of year	$ 78,396,156	$ 139,381,719	$ 6,608,853	$ 224,386,728	$ (12,179,967)

Reconciliation of statement of revenues, expenses and changes in fund net position to the business-type activities in the statement of activities

Change in net position - enterprise funds	$ 14,095,042
The Delinquent Tax Revolving Fund primarily serves a governmental purpose and therefore is reported as governmental activities in the statement of activities (Note 1)	(11,568,850)
Change in net position of business-type activities	$ 2,526,192

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, 2020

	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	$ 60,754,192	$ 37,243,581	$ 2,086,188	$ 100,083,961	$ -
Receipts from interfund services	-	-		-	94,579,496
Payments to employees	-	(3,539,110)	(441,331)	(3,980,441)	(97,666,108)
Payments to suppliers	(60,255,135)	(32,232,264)	(2,169,757)	(94,657,156)	(15,653,986)
Net cash provided by (used in) operating activities	499,057	1,472,207	(524,900)	1,446,364	(18,740,598)
Cash flows from non-capital financing activities					
Transfers out	-	(17,408,250)	(792,715)	(18,200,965)	(253,543)
Repayments of loans from other funds	-	-	1,677,385	1,677,385	-
Net cash provided by (used in) non-capital financing activities	-	(17,408,250)	884,670	(16,523,580)	(253,543)
Cash flows from capital and related financing activities					
Repayment of long-term debt	(685,000)	(159,065,577)	(145,000)	(159,895,577)	-
Proceeds from issuance of long term debt	-	169,455,000	-	169,455,000	-
Bond principal received from municipalities	698,616		145,000	843,616	-
Interest received from participating local units	252,198	-	58,834	311,032	-
Interest paid	(240,698)	(2,809,927)	(58,834)	(3,109,459)	
Acquisition of capital assets	-	-	-	-	(911,463)
Net cash provided by (used in) capital and related financing activities	25,116	7,579,496	-	7,604,612	(911,463)
Cash flows from investing activities					
Investment earnings (loss)	35,690	1,798,909	79,186	1,913,785	(102,615)
Change in cash and cash equivalents	559,863	(6,557,638)	438,956	(5,558,819)	(20,008,219)
Cash and cash equivalents, beginning of year	4,959,103	163,620,013	6,735,724	175,314,840	53,623,115
Cash and cash equivalents, end of year	$ 5,518,966	$ 157,062,375	$ 7,174,680	$ 169,756,021	$ 33,614,896
Cash and cash equivalents at September 30, 2020 consist of the following:					
Equity in pooled cash and investments	$ 5,518,966	$ -	$ 7,132,313	$ 12,651,279	$ 33,611,846
Other cash and investments	-	-	42,367	42,367	3,050
Restricted assets:					
Equity in pooled cash and investments	-	109,964,316	-	109,964,316	-
Other cash and investments	-	47,098,059	-	47,098,059	-
Total cash and investments	$ 5,518,966	$ 157,062,375	$ 7,174,680	$ 169,756,021	$ 33,614,896

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Cash Flows

Proprietary Funds

For the Year Ended September 30, 2020

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

concluded.

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Fiduciary Net Position

Fiduciary Funds

September 30, 2020

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

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Changes in Fiduciary Net Position

Pension and Other Employee Benefits Trust Funds
For the Year Ended September 30, 2020

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

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Net Position
Component Units
September 30, 2020

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

See accompanying notes to the basic financial statements.

CHARTER COUNTY OF WAYNE, MICHIGAN

Statement of Activities

Component Units

For the Year Ended September 30, 2020

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

See accompanying notes to the basic financial statements.

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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CHARTER COUNTY OF WAYNE, MICHIGAN

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1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

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

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

Component Units

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Related Organizations

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

Measurement Focus, Basis of Accounting and Financial Statement Presentation

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

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

Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the County and its component units. The government-wide financial statements are presented on the economic resources measurement focus and the full accrual basis of accounting. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on user fees and charges for services. Likewise, the primary government is reported separately from its discretely presented component units for which the primary government is financially accountable. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements.

The government-wide Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. *Direct expenses* are those that are specifically associated with a service, program or department and are clearly identifiable to a specific function. In addition, indirect expenses for centralized services and administrative overhead are included as part of the direct expenses reported for the various activities. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. General government revenues also support the functions. Taxes, investment earnings, and other revenues that support the functions, but are not considered program revenues, are considered *general revenues.*

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

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

Fund Financial Statements

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

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

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

The County reports the following major governmental funds:

- *General Fund* – The General Fund accounts for all financial resources and expenditures except those accounted for and reported in other funds. The General Fund is the County's primary operating fund.

- *Roads Special Revenue Fund* – This fund is used to account for the operations associated with the maintenance and construction of certain roads, streets, and bridges located within the County. These operations are funded principally by the federal government, the State of Michigan, and local governmental units within the County.

- *Health Special Revenue Fund* – This fund is used to account for revenue restricted for the purpose of providing health protection, maintenance, and improvement for the residents of the County. These operations are principally funded by federal grants and the State of Michigan through Medicaid and State grants and contracts.

- *Juvenile Justice and Abuse/Neglect Special Revenue Fund* – This fund accounts for the cost of providing required foster care and/or residential care to abused, neglected, and delinquent children, including County residents who become wards of the State of Michigan. These operations are principally funded by grants and contracts from the State of Michigan.

- *COVID-19 Special Revenue Fund* – This fund accounts for federal, state and local grants to provide personal protective equipment and stimulus activities/funding to combat and recover from the coronavirus pandemic.

- *Criminal Justice Center Construction Capital Projects Fund* – This fund accounts for the cost of the construction of the County's new Criminal Justice Center housing criminal courts, adult detention and juvenile detention. The project is principally funded by bond proceeds, approximately $75 million from 2010 jail bonds, approximately $318 million from 2018 criminal justice center bonds and approximately $90 million from County sources.

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

The County reports the following major enterprise funds:

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

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

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

Additionally, the County reports the following fund types:

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

- *Debt service funds* are used to account for the accumulation of resources and the payment of general obligation bond principal and interest from governmental resources and for special assessment bond principal and interest from special assessment levies when the County is obligated in some manner for the payment.

- *Capital projects funds* are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds.

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

- *Internal service funds* are used to account for the costs of certain goods, services, and activities (such as information technology, employee health benefits, property insurance, buildings and grounds maintenance, etc.) provided by one department to another department or to component units of the County.

- *Pension and other employee benefits trust funds* are used to account for the assets of the County's employees' pension plan and other post employment benefit plans. These funds are accounted for in essentially the same manner as the proprietary funds, using the same measurement focus and basis of accounting.

- *Agency funds* are custodial in nature and do not present results of operations or have a measurement focus. These funds are used to account for assets that the County holds for others in an agency capacity. Agency funds, which only report a Statement of Fiduciary Net Position, use the accrual basis of accounting. The specific nature of transactions recorded in these funds are: current tax collections and their subsequent disbursement to other governmental units; court fines received by the district courts and disbursed to public libraries; receipts from bonds and other fees that are disbursed for attorney fees, restitution payments, garnishments, and jury fees; contractor retainages that are disbursed to the contractors upon successful completion of various projects.

The County reports the following major component units:

- *Drainage Districts (Chapter 8, 20 and 21)* – Each of the drainage districts is a separate legal entity, with the power to contract, to sue and to be sued, and to hold, manage, and dispose of real and personal property. Drainage districts are established to provide for the construction, maintenance and funding of drains, sewers and equipment used in water management and flood control. Drainage districts are governed by Act No. 40 of the Public Acts of 1956. The full faith and credit of the County is generally given for the long-term debt of the drainage districts.

- *Health Choice* – HealthChoice was established under the Municipal Health Corporations Act of 1987 to manage a health care program benefiting employees of County businesses that are unable to provide health benefits to their employees. HealthChoice administers the program in conjunction with a non-profit corporation; a third-party administrator; and Patient Care Management System, a unit of the County. HealthChoice Board members are County elected or County appointed officials.

- *Land Bank* - The Land Bank was established by State enabling legislation and was incorporated through an intergovernmental agreement between the Michigan Land Bank Fast Track Authority and the Wayne County Treasurer. Its purpose is to acquire, assemble, manage and/or dispose of real property, or rights and interests in real (such as tax reverted) property to develop/rehabilitate that property and promote economic growth; to quiet title to property; to issue bonds; and provide for financing acquisition, assembly, disposition and quieting of title to property.

- *Brownfield Redevelopment Authority* - Brownfield was established by State enabling legislation to assist the Wayne County Department of Public Services and the various County communities involved with the Urban Recovery Partnership to facilitate the redevelopment of unproductive, contaminated and/or blighted property by providing tax incentives.

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

Deposits and Investments

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

Inventories, Prepaid Items and Deposits

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

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

Interfund Balances

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

Capital Assets

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

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

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

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

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

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

Deferred Outflows of Resources

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

Real Estate Obligations

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

Long-term Obligations

In the government-wide financial statements and the proprietary fund types in the fund financial statements, long-term debt and other obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund-type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts are reported as other financing uses. Issuance costs are reported as debt service expenditures.

Other Long-term Obligations

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

Compensated Absences

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

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

Other Postemployment Benefit Costs (OPEB)

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

Pensions

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

Deferred Inflows of Resources

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

Fund Balances

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

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

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

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

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

Net Position

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

- Net investment in capital assets consists of capital assets, net of accumulated depreciation, and reduced by outstanding balances for bonds, notes and other debt that are attributed to the acquisition, construction or improvement of those assets.

- Restricted net position results when constraints are placed on the use of net position by either creditors, grantors, contributors and the like, or imposed by law through constitutional provisions or enabling legislation.

- Unrestricted net position consists of net position which does not meet the definition of the two preceding categories. Unrestricted net position often has constraints on resources, which are imposed by management, but can be removed or modified.

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

Use of Estimates

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

Cash Flows

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

Restatement of Net Position

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

2. BUDGET MATTERS

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

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

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

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

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

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

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

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

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

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

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

Compliance with Finance-related Legal and Contractual Provisions

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

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

Encumbrances

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

3. FUND DEFICITS

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

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

		Source of Funding			
	Deficit	General Fund Appropriations	Interfund Charges	Expenditure Reduction	Other Revenue Sources
Governmental funds					
Community Corrections	333,776	333,776			
Total governmental funds	$ 333,776	$ 333,776	$ -	$ -	$ -
Internal service funds					
Buildings and Grounds Maintenance	$ 13,613,112	$ -	$ 13,613,112	$ -	$ -
Central Services	5,301,396	-	5,301,396	-	-
Environment	2,995,224	-	2,995,224	-	-
Total internal service funds	$ 21,909,732	$ -	$ 21,909,732	$ -	$ -

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

Governmental funds

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

Internal service funds

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

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

4. DEPOSITS AND INVESTMENTS

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

	Primary Government	Component Units	Total
Statement of Net Position			
Equity in pooled cash and investments	$ 708,149,828	$ 18,140,433	$ 726,290,261
Other cash and investments	4,764,651	17,765,334	22,529,985
Restricted assets:			
Equity in pooled cash and investments	390,920,960	-	390,920,960
Other cash and investments	47,098,059	-	47,098,059
Statement of Fiduciary Net Position			
Equity in pooled cash and investments	323,703,821	-	323,703,821
Other cash and investments	2,869,679	-	2,869,679
Investments - pension and other employee benefits trust funds	1,416,318,829	-	1,416,318,829
Total	$ 2,893,825,827	$ 35,905,767	$ 2,929,731,594

Reconciliation of Deposits and Investments	
Bank deposits (demand and time deposits):	
Treasurer's pool	$ 320,864,537
Other deposits (in Treasurer's pool)	140,411,951
Other deposits (not in Treasurer's pool)	23,768,623
Investments in securities, mutual funds and similar instruments:	
Treasurer's pool	684,393,018
Pension and other employee benefits trust funds	1,385,019,879
Other investments (not in Treasurer's pool-MERS)	31,298,950
Other investments (not in Treasurer's pool-US Bank)	343,840,577
Cash on hand	134,059
Total	$ 2,929,731,594

Composition of Cash and Investment Balances

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

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

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

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

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

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

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

Treasurer's Cash and Investment Portfolio

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

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

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

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

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

Custodial Credit Risk of Investments - For investments, custodial credit risk is the risk that in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. Investment securities are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government and are held by either the counterparty, or the counterparty's trust department or agent, but not in the County's name.

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

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

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

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

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

Limits based upon use of specific instruments:

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

County limits based on use of a single issuer:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Wayne County Employees' Retirement System

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

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

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

Wayne County Employees' Retirement System Defined Benefit Plan

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

	Corporate Bonds	Mortgage-backed Securities	Bond Mutual Funds	Commingled Fixed Income Funds
Standard & Poor's				
Aa3	$ -	$ -	$ -	$ 119,797,388
AAA	-	71,692	-	8,014,362
Unrated	42	-	-	-
Total	$ 42	$ 71,692	$ -	$ 127,811,750

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Wayne County Employees' Retirement System Defined Contribution Plan

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

6. LONG-TERM RECEIVABLES

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

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

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

7. INTERFUND RECEIVABLES AND PAYABLES AND TRANSFERS

Interfund Transfers

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

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

	Transfers Out						
	General	Roads	Nonmajor Governmental Funds	Delinquent Tax Revolving	Nonmajor Enterprise Funds	Internal Service	Totals
Transfers In							
General	$ -	$ 226,210	$ 642,126	$ 17,408,250	$ 792,715	$ -	$ 19,069,301
Health	20,412,274	-	-	-	-	-	20,412,274
COVID-19	50,553,835						50,553,835
JJ	55,027,781	-		-	-	-	55,027,781
CJC	9,036,438	-		-	-	-	9,036,438
NMGF	66,955,979	-	8,385,853	-	-	253,543	75,595,375
Totals	$ 201,986,307	$ 226,210	$ 9,027,979	$ 17,408,250	$ 792,715	$ 253,543	$ 229,695,004

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

Interfund Receivables and Payables

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

	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	16,873,016	350,813	17,223,829
Totals	$ 16,873,016	$ 2,096,027	$ 18,969,043

	Interfund Payable (funds with negative cash)		
	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Totals
Interfund Receivable			
General	$ 2,311,305	$ 6,897,702	$ 9,209,007

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

8. CAPITAL ASSETS

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

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

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

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

Depreciation expense was charged to governmental activities as follows:

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

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
	152,483,560	-	-	-	152,483,560
Less accumulated depreciation for:					
Buildings and improvements	(8,012,355)	(253,815)	-	-	(8,266,170)
Machinery and equipment	(336,919)	(9,522)	-	-	(346,441)
Infrastructure	(62,771,378)	(2,670,387)	-	-	(65,441,765)
	(71,120,652)	(2,933,724)	-	-	(74,054,376)
Total capital assets being depreciated, net	81,362,908	(2,933,724)	-	-	78,429,184
Business-type activities capital assets, net	$ 82,811,755	$ (2,933,724)	$ -	$ -	$ 79,878,031

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

Discretely Presented Component Units

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

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

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

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

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

	Beginning Balance	Additions	Disposals	Ending Balance
Component Unit - Land bank				
Capital assets, being depreciated -				
Office furniture and equipment	$ 32,541	$ -	$ -	$ 32,541
Less accumulated depreciation for -				
Office furniture and equipment	(23,835)	(3,370)	-	(27,205)
Land bank capital assets, net	$ 8,706	$ (3,370)	$ -	$ 5,336

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

	Beginning Balance	Additions	Disposals	Ending Balance
Component Unit - GWCEDC				
Capital assets, being depreciated -				
Office furniture and equipment	$ 23,358	$ -	$ -	$ 23,358
Less accumulated depreciation for -				
Office furniture and equipment	(23,358)	-	-	(23,358)
GWCEDC capital assets, net	$ -	$ -	$ -	$ -

Fiduciary Funds

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

9. LONG-TERM DEBT AND OTHER OBLIGATIONS

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

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

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

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

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

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

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

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

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

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

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

	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	$ 6,968,417
2015 sewage disposal (#5402-01)	2036	2.50%	3,365,000	2,244,496
			$ 14,791,417	$ 9,212,913
Component Units				
Drainage Districts - direct placements/borrowings				
2010 drain (Chapter 8; Cook and Gladding)	2030	2.25 - 5.0%	$ 2,480,000	$ 1,250,000
2010 drain (Chapter 8; Winslow)	2030	2.25 - 5.0%	585,000	300,000
2011 drain (Chapter 8; Lateral 94)	2022	4.5%	830,000	170,000
2013 drain (Chapter 8; Wager and Pink)	2029	1.90 - 4.4%	369,800	206,400
			$ 4,264,800	$ 1,926,400

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

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

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

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

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

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

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

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

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

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

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

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

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

10. RISK MANAGEMENT

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

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

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

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

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

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

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

11. PROPERTY TAXES

County Tax Levy

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

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

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

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

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

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

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

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

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

Delinquent Tax Revolving Fund

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

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

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

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

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

12. COMMITMENTS AND CONTINGENCIES

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

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

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

Litigation Matters

Wayne County - Delinquent Tax Revolving Fund

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

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

Environmental Matters

Wayne County - Governmental Activities

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

Commitments

Wayne County - Criminal Justice Center

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

Wayne County - Central Utility Plant

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

13. PENSION PLANS

Wayne County Employees' Retirement System

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

After October 1, 2015 Defined Benefit Plans

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

Plan Option 1

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

Plan Option 2

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

Plan Option 3

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

Plan Option 5

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

Plan Option 6

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

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

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

After October 1, 2015 Defined Benefit Plans

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

Plan Option 1

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.

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

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

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

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

* 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	$ 547,323,476
Drains component unit	284,576
Total	$ 547,608,052

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

Inflation	3.0 percent
Salary increases	3.0 to 12.15 percent, average, including inflation
Investment rate of return	7.25 percent, net of pension plan investment expense, including inflation
Mortality rates	RP-2014 Healthy Annuitant, Disabled, and Employee Mortality tables, adjusted for mortality improvement back to the base year of 2006. Mortality for a particular year is determined by applying the MP-2016 Mortality Improvement Scale to the aforementioned tables.

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

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

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

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

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

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

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

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

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

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

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

Wayne County Employees' Retirement System Defined Contribution Plan

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

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

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

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

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

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

Deferred Compensation Plan

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

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

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

14. OTHER POSTEMPLOYMENT BENEFIT OBLIGATIONS

General Information about the Plan

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

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

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

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

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

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

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

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

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

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

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

Inflation	3.00%
Salary increases	3.00% in the long-term
Investment rate of return	6.75%, net of investment and administrative expense including inflation
Healthcare cost trend rates	8.00%/7.0% (pre/post-65), gradually decreasing by 0.5% annually to an ultimate of 4.50%; 0% increase post-65 for years 2021 and 2(

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

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

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

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

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

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

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

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

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

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

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

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

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

	Statement for OPEB Funds	
	OPEB	QEBA
Assets		
Equity in pooled cash and investments	$ -	$ 665
Other investments	31,298,950	-
Total assets	31,298,950	665
Net position		
Restricted for other employee benefits	$ 31,298,950	$ 665

	Changes in OPEB Funds	
	OPEB	QEBA
Additions		
Net appreciation in fair market value	$ 1,760,665	$ -
Interest and dividends	-	1
Employer contributions	15,549,947	21,569
Total additions	17,310,612	21,570
Deductions		
Participant benefits	15,153,000	21,570
Administrative expenses	53,867	-
Total deductions	15,206,867	21,570
Change in net position	2,103,745	-
Net position, beginning of year	29,195,205	665
Net position, end of year	$ 31,298,950	$ 665

OPEB = Other Postemployment Benefits
QEBA = Qualified Excess Benefit Arrangement

16. SUBSEQUENT EVENTS

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

17. UPCOMING REPORTING CHANGES

GASB Statement No. 84, Fiduciary Activities (effective 9/30/21, as amended by GASB Statement No. 95)
This standard establishes new criteria for determining how to report fiduciary activities in governmental financial statements. The focus is on whether the government is controlling the assets, and who the beneficiaries are. Under this revised standard, certain activities previously reported in agency funds may be reclassified in future periods.

GASB Statement No. 87, Lease Accounting (effective 9/30/22, as amended by GASB Statement No. 95)
This standard improves the accounting and financial reporting for leases by governments. This statement requires recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financing of the right to use an underlying asset. Under this statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources.

GASB Statement No. 90, Majority Equity Interest (effective 9/30/21, as amended by GASB Statement No. 95)
This statement establishes criteria to improve consistency in the measurement and comparability of the financial presentation of majority equity interest in legally separate organizations. This statement also provides guidance for reporting of a component unit if a government acquires a 100 percent equity interest in that component unit.

GASB Statement No. 91, Conduit Debt Obligations (effective 9/30/23, as amended by GASB Statement No. 95)
This statement provides a single method of reporting conduit debt obligations by issuers, and eliminates diversity in practice associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. The standard also addresses the treatment of arrangements where capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by a third-party obligor. The requirements of the standard will be applied retrospectively.

GASB Statement No. 92, Omnibus (effective various dates)
The GASB issued this statement to address eight unrelated practice issues and technical inconsistencies in authoritative literature. The standard addresses leases, intra-entity transfers of assets, postemployment benefits, government acquisitions, risk financing and insurance-related activities of public entity risk pools, fair value measurements, and derivative instruments. The standard has various effective dates. The County does not believe this pronouncement will have a significant impact on its financial statements but is still making a full evaluation.

GASB Statement No. 94, Public-Private and Public-Public Partnerships (effective 9/30/23)
This statement brings a uniform guidance on how to report public-private and public-public partnership arrangements. This statement also provides guidance for accounting and financial reporting for availability payment arrangements, in which a government compensates an operator for services such as designing, constructing, financing, maintaining, or operating an underlying asset for a period of time in an exchange or exchange-like transaction.

GASB Statement No. 96, Subscription-Based Information Technology (effective 9/30/23)
This statement defines subscription-based information technology arrangements (SBITDAs) and provides accounting and financial reporting model for SBITDAs by governments. This statement requires a government to recognize a subscription liability and an intangible right-to-use subscription asset for SBITDAs. The County is currently evaluating the impact this statement will have on the financial statements when adopted.

GASB Statement No. 97, Certain Component Unit Criteria and Accounting and Financial Reporting for IRC Section 457 Plans (effective 9/30/22)
While this standard had certain aspects impacting defined contribution pension and OPEB plans and other employee benefit plans that were effective immediately, it also clarifies when a 457 plan should be considered a pension plan or an other employee benefit plan to assist in the application of GASB Statement No. 84 to these types of plans. The County is currently evaluating the impact of this standard will have on the financial statements when adopted.

18. NET INVESTMENT IN CAPITAL ASSETS

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

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

19. ENTERPRISE FUNDS - RECONCILIATION OF RESTRICTED NET POSITION

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

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

20. FUND BALANCES

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

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

continued...

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

concluded.

CED - Community and Economic Development
JJAN - Juvenile Justice and Abuse/Neglect
CJC - Criminal Justice Center
NMGF - Nonmajor governmental funds

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

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

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

Health Fund:
Health Fund is restricted for the health and welfare.

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

CJC Fund:
CJC capital projects is restricted for the construction of a new Criminal Justice Center.
CJC inpatient hospitalization fund is restricted for the building of infirmary in the new Criminal Justice Center for the health care of indigent persons.

General Fund balance is committed for the Third Circuit Court.

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

General Fund:
General Fund general government is assigned for the cost associated with retention stipends, additional pension funding, therapeutic park and meals on wheels;
General Fund public safety is assigned for the Jail medical and for the Prosecutor to test rape kits.

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

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

21. TAX ABATEMENTS

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

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

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

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

22. SIGNIFICANT TRANSACTIONS

Wayne County - Criminal Justice Center

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

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

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

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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, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

Major Governmental Funds
General Fund
For the Year Ended September 30, 2020

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

concluded.

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, 2020

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

See accompanying notes to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

General Fund and Major Special Revenue Governmental Funds
Health Fund
For the Year Ended September 30, 2020

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

See accompanying notes to required supplementary information.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedules

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

	Original Budget (Unaudited)	Final Amended Budget (Unaudited)	Actual	Variance Favorable (Unfavorable)
Revenue				
Property taxes	$ 3,879,624	$ 3,879,624	$ 3,543,104	$ (336,520)
Federal grants	500,000	500,000	1,225,708	725,708
State grants and contracts	76,345,380	76,795,397	62,224,141	(14,571,256)
Local grants and contracts	6,807,850	7,463,061	4,284,450	(3,178,611)
State sources	-	-	127,541	127,541
Charges for services	3,225,000	4,278,029	425,253	(3,852,776)
Interest revenue (loss) and rents	-	-	(47,008)	(47,008)
Total revenue	90,757,854	92,916,111	71,783,189	(21,132,922)
Expenditures				
Current operations -				
Health and welfare	145,516,091	147,751,892	114,183,024	33,568,868
Capital outlay	212,500	192,000	45,187	146,813
Total expenditures	145,728,591	147,943,892	114,228,211	33,715,681
Revenues under expenditures	(54,970,737)	(55,027,781)	(42,445,022)	12,582,759
Other financing sources (uses)				
Transfers in	58,609,005	58,666,049	55,027,781	(3,638,268)
Transfers out	(3,638,268)	(3,638,268)	-	3,638,268
Proceeds from sale of capital assets	-	-	720	720
Total other financing sources (uses)	54,970,737	55,027,781	55,028,501	720
Net change in fund balance	-	-	12,583,479	12,583,479
Fund balance (deficit), beginning of year	(2,617,462)	(2,617,462)	(2,617,462)	-
Fund balance (deficit), end of year	$ (2,617,462)	$ (2,617,462)	$ 9,966,017	$ 12,583,479

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, 2020

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

See accompanying notes to required supplementary information.

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 Seven Fiscal Years (ultimately building to ten years)

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

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 Seven Fiscal Years (ultimately building to ten years)

	2017	2018	2019	2020
Change in total pension liability				
Service cost	$ 8,813,130	$ 8,544,315	$ 8,765,350	$ 8,734,057
Interest	98,707,718	100,681,960	99,216,080	97,443,895
Changes of benefit terms	-	-	1,805,747	(2,879,183)
Differences between expected and actual experience	47,631,366	(5,018,596)	(11,087,866)	(5,150,045)
Changes of assumptions	87,904,487	-	-	-
Benefit payments, including refunds of member contributions	(131,528,522)	(127,750,254)	(126,148,183)	(125,507,882)
Other	1,441,225	2,130,386	2,693,563	2,707,309
Net change in total pension liability	112,969,404	(21,412,189)	(24,755,309)	(24,651,849)
Total pension liability, beginning	1,334,285,073	1,447,254,477	1,425,842,288	1,401,086,979
Total pension liability, ending (a)	1,447,254,477	1,425,842,288	1,401,086,979	1,376,435,130
Change in plan fiduciary net position				
Contributions - employer	60,306,187	139,854,103	63,858,310	59,359,934
Contributions - member	8,831,917	9,940,990	10,721,262	10,444,165
Net investment income	88,907,246	54,237,444	29,948,496	23,610,241
Benefit payments, including refunds of member contributions	(131,528,522)	(127,750,254)	(126,148,183)	(125,507,882)
Administrative expense	(2,332,368)	(2,187,451)	(2,190,843)	(2,312,889)
Other changes	-	227,054	177,136	-
Net change in plan fiduciary net position	24,184,460	74,321,886	(23,633,822)	(34,406,431)
Contribution for pre-2002 retirees	4,400,000	6,600,000	6,600,000	-
Transfer in from Bailiffs' pension plan	-	-	-	-
Plan fiduciary net position, beginning	770,760,985	799,345,445	880,267,331	863,233,509
Plan fiduciary net position, ending (b)	799,345,445	880,267,331	863,233,509	828,827,078
Collective net pension liability, ending (a)-(b)	$ 647,909,032	$ 545,574,957	$ 537,853,470	$ 547,608,052

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 Seven Fiscal Years (ultimately building to ten years)

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

* 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.

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 Seven Fiscal Years (ultimately building to ten years)

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

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

Notes to Schedule of Contributions

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Entry age normal
Amortization method	Level percentage of payroll, closed
Remaining amortization period	16 years from 9/30/19 (decreasing two years each year thereafter)
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 Four Fiscal Years (ultimately building to ten years)

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

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 Four Fiscal Years (ultimately building to ten years)

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

Benefit changes

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

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

Notes to Schedule of Contributions

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Projected Unit Credit
Amortization method	County: Level % pay over a 15-year closed period (12 years remaining as of September 30, 2020) MHA: Level dollar based over a 15-year closed period (10 years remaining as of September 30, 2020)
Asset valuation method	Market value of assets
Wage inflation	3.0%
Salary increases	3.00% in the long-term
Healthcare cost trend rates	8.5%/10.5% (pre/post-65), gradually decreasing by 0.5% annually to an ultimate rate of 5.0%
Investment rate of return	6.75%, net of pension plan investment expense, including inflation
Mortality rates	Pub-2010 mortality tables with scale MP-2018 generational mortality improvement

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.

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, 2020

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

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)
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	24,177,814	24,587,728	20,143,175	(4,444,553)
-	-	-	-	7,004,516	7,004,516	5,888,652	(1,115,864)
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	6,570,549	6,570,549	8,092,447	1,521,898
-	-	-	-	-	-	605,986	605,986
-	-	-	-	601,902	601,902	751,746	149,844
-	-	-	-	38,354,781	38,764,695	35,482,006	(3,282,689)
-	-	-	-	-	-	-	-
-	-	-	-	89,419,191	90,189,321	76,055,470	14,133,851
-	-	-	-	-	-	-	-
-	-	-	-	34,686,158	34,686,158	27,837,928	6,848,230
-	-	-	-	124,105,349	124,875,479	103,893,398	20,982,081
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

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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, 2020

	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	1,242,000	1,242,000	1,294,083	52,083
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	1,052,000	1,052,000	838,483	(213,517)
Interest and rents	-	-	-	-
Other	6,000	6,000	20,483	14,483
Total revenues	2,300,000	2,300,000	2,153,049	(146,951)
Expenditures				
Current operations:				
Legislative - County Commission	-	-	-	-
Judicial:				
Circuit court	-	-	-	-
Probate court	9,791,958	9,791,958	7,546,109	2,245,849
Friend of the court	-	-	-	-
Total judicial	9,791,958	9,791,958	7,546,109	2,245,849
General government:				
Adult probation	-	-	-	-
Corporation counsel	-	-	-	-
County clerk	-	-	-	-
County elections	-	-	-	-
Economic and neighborhood development	-	-	-	-
Management and budget	-	-	-	-
County executive	-	-	-	-
Personnel	-	-	-	-
Prosecuting attorney	-	-	-	-
Register of deeds	-	-	-	-
Register of deeds remonumentation	-	-	-	-
County treasurer	-	-	-	-
Non-departmental:				
Mental health and substance abuse appropriation	-	-	-	-
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)
$ -	$ -	$ -	$ -	$ 304,563,540	$ 305,171,540	$ 303,132,499	$ (2,039,041)
-	-	-	-	57,226,312	44,628,406	44,081,860	(546,546)
-	-	-	-	945,000	945,000	747,565	(197,435)
-	-	-	-	29,777,203	32,673,540	23,707,859	(8,965,681)
-	-	-	-	25,192,165	26,607,766	22,468,944	(4,138,822)
-	-	-	-	288,746	577,223	230,463	(346,760)
-	-	-	-	7,750,000	7,750,000	8,061,267	311,267
(37,838,016)	(37,838,016)	(34,137,792)	3,700,224	121,188,607	122,945,377	86,393,416	(36,551,961)
-	-	-	-	1,657,600	5,596,100	5,157,699	(438,401)
-	-		-	18,193,457	18,896,165	18,914,038	17,873
(37,838,016)	(37,838,016)	(34,137,792)	3,700,224	566,782,630	565,791,117	512,895,610	(52,895,507)
-	-	-	-	9,401,726	8,762,272	7,541,749	1,220,523
(35,160,301)	(35,160,301)	(31,114,523)	(4,045,778)	61,988,605	63,054,735	51,653,173	11,401,562
(300,230)	(300,230)	(300,230)	-	9,491,728	9,491,728	7,245,879	2,245,849
(2,377,485)	(2,377,485)	(2,723,040)	345,555	32,308,673	32,308,673	25,114,888	7,193,785
			-				-
(37,838,016)	(37,838,016)	(34,137,792)	(3,700,224)	103,789,006	104,855,136	84,013,941	20,841,195
-	-	-	-	1,844,273	1,844,273	1,784,867	59,406
-	-	-	-	8,134,427	9,450,382	6,553,748	2,896,634
-	-	-	-	25,072,891	23,075,671	18,785,434	4,290,237
-	-	-	-	2,739,135	2,857,564	1,817,414	1,040,150
-	-	-	-	1,442,234	1,170,456	932,433	238,023
-	-	-	-	31,145,738	29,719,060	21,705,621	8,013,439
-	-	-	-	6,226,720	5,948,337	4,684,619	1,263,718
-	-	-	-	4,972,921	4,350,983	3,041,434	1,309,549
-	-	-	-	45,258,361	45,361,813	38,425,976	6,935,837
-	-	-	-	8,305,763	8,201,371	6,546,975	1,654,396
-	-	-	-	678,761	678,761	718,406	(39,645)
-	-	-	-	8,206,424	7,990,283	5,695,900	2,294,383
-	-	-	-	12,933,224	12,933,224	13,252,241	(319,017)
-	-	-	-	10,812,114	5,925,407	6,295,494	(370,087)
			-				-
-	-	-	-	167,772,986	159,507,585	130,240,562	29,267,023
-	-	-	-	107,973,473	69,051,715	62,363,115	6,688,600
-	-	-	-	31,890,945	16,775,587	18,530,780	(1,755,193)
-	-	-	-	3,121,331	2,828,091	856,646	1,971,445
-	-	-	-	142,985,749	88,655,393	81,750,541	6,904,852

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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, 2020

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

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

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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, 2020

	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	-	-	69,518	(69,518)
Interest	-	-	-	-
Total expenditures	9,791,958	9,791,958	7,615,627	2,176,331
Revenues over (under) expenditures	(7,491,958)	(7,491,958)	(5,462,578)	2,029,380
Other financing sources (uses)				
Transfers in	7,491,958	7,491,958	7,491,958	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	7,491,958	7,491,958	7,491,958	-
Net change in fund balance	-	-	2,029,380	2,029,380
Fund balance, beginning of year	(6,924,040)	(6,924,040)	(6,924,040)	-
Fund balance (deficit), end of year	$ (6,924,040)	$ (6,924,040)	$ (4,894,660)	$ 2,029,380

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

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MAJOR GOVERNMENTAL FUND

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

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

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, 2020

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

NON-MAJOR GOVERNMENTAL FUNDS

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

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

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

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

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

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

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

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

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

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2020

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

Special Revenue Funds							
Veteran's Trust	Community Corrections	Victim Witness	Soldiers' Relief	Community & Economic Development	Building Authority	DUWA Collection	Economic Development Corporation
$ 328,872	$ -	$ -	$ 2,027,646	$ 635,817	$ 82,019	$ -	$ -
-	100	-	-	-	-	-	4,532,756
-	-	-	-	-	-	-	-
-	-	-	-	-	-	3,500,000	86,184
-	167,338	697,092	-	57,535	-	-	-
-	-	-	-	-	-	-	1,611,463
-	-	-	-	350,277	-	-	-
-	-	-	-	(350,277)	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	1,150,009	-	-
$ 328,872	$ 167,438	$ 697,092	$ 2,027,646	$ 693,352	$ 1,232,028	$ 3,500,000	$ 6,230,403
$ -	$ 35,609	$ 3,519	$ 51,597	$ 15,262	$ 8,180	$ -	$ 683,854
-	-	-	-	-	-	-	3,479,739
-	334,620	583,827	-	-	-	-	424,099
-	-	-	-	163,551	-	-	-
-	47,300	35,323	3,271	-	-	-	-
-	4,581	-	33,211	-	-	3,500,000	671,058
-	-	-	-	-	-	-	317,845
-	422,110	622,669	88,079	178,813	8,180	3,500,000	5,576,595
-	-	-	-	-	-	-	-
-	79,104	63,949	-	158,857	-	-	-
-	79,104	63,949	-	158,857	-	-	-
-	-	-	-	-	-	-	1,611,463
328,872	-	-	1,939,567	282,432	1,150,009	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	10,474	-	73,250	73,839	-	-
-	(333,776)	-	-	-	-	-	(957,655)
328,872	(333,776)	10,474	1,939,567	355,682	1,223,848	-	653,808
$ 328,872	$ 167,438	$ 697,092	$ 2,027,646	$ 693,352	$ 1,232,028	$ 3,500,000	$ 6,230,403

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Balance Sheet
Nonmajor Governmental Funds
September 30, 2020

	Special Revenue Funds				Debt Service Funds	
	Stadium and Land Development	Environmental Programs	Health and Family Services	MIDC	General Debt Services	Building Authority
Assets						
Equity in pooled cash and investments	$ 252,064	$ 12,000,896	$ 376,113	$ 13,692,760	$ 2,622,192	$ 5,676,387
Other cash and investments	-	200	-	-	-	-
Due from other funds	-	-	-	-	-	-
Receivables:						
Accounts	294,860	485,941	79,416	-	-	-
Due from other governments	-	-	-	-	-	2,450,936
Prepayments and deposits	-	-	-	-	-	-
Long-term receivables	-	-	-	-	-	-
Less allowance for uncollectible accounts	-	-	-	-	-	-
Restricted assets -						
Due from other governments	-	-	-	-	-	-
Equity in pooled cash and investments	-	-	-	-	-	-
Total assets	$ 546,924	$ 12,487,037	$ 455,529	$ 13,692,760	$ 2,622,192	$ 8,127,323
Liabilities						
Accounts and contracts payable	$ -	$ 8,113	$ 3,562	$ 728,714	$ -	$ 41,280
Due to other funds	350,813	-	-	-	-	-
Interfund payable	-	-	-	-	-	-
Due to other governmental units	-	-	-	-	-	-
Accrued wages and benefits	-	17,838	-	-	-	-
Other liabilities	-	1,227	-	-	-	-
Unearned revenue	-	-	-	-	-	-
Total liabilities	350,813	27,178	3,562	728,714	-	41,280
Deferred inflows of resources						
Unavailable revenues	-	-	-	-	-	-
Unavailable revenues - grants	-	-	-	-	-	-
Total deferred inflows	-	-	-	-	-	-
Fund balances						
Nonspendable	-	-	-	-	-	-
Restricted for programs	196,111	12,459,859	451,967	12,964,046	-	-
Restricted for debt service	-	-	-	-	-	8,086,043
Restricted for capital projects	-	-	-	-	-	-
Assigned	-	-	-	-	2,622,192	-
Unassigned fund deficit	-	-	-	-	-	-
Total fund balances (deficits)	196,111	12,459,859	451,967	12,964,046	2,622,192	8,086,043
Total liabilities, deferred inflows of resources and fund balances (deficits)	$ 546,924	$ 12,487,037	$ 455,529	$ 13,692,760	$ 2,622,192	$ 8,127,323

Debt Service Funds			Capital Projects Funds				
Stadium Authority	Criminal Justice Center	Downriver Communities	Stadium Authority	Wayne County Construction	Building Authority Construction	Other Capital Projects	Totals
$ 18,595,365	$ -	$ -	$ -	$ -	$ -	$ 24,016,139	$ 107,067,704
-	-	-	-	-	332	-	4,587,338
350,813	-	-	-	-	1,745,214	-	2,096,027
-	-	-	-	-	-	-	5,338,520
-	-	2,546,549	-	-	-	-	7,094,312
-	-	-	-	-	-	-	1,611,463
-	-	-	-	-	-	-	350,277
-	-	-	-	-	-	-	(350,277)
-	-	8,520,000	-	-	-	-	8,520,000
-	6,794,950	8,965,636	594,955	412,111	-	2,904,337	20,821,998
$ 18,946,178	$ 6,794,950	$ 20,032,185	$ 594,955	$ 412,111	$ 1,745,546	$ 26,920,476	$ 157,137,362
$ -	$ -	$ -	$ -	$ -	$ -	$ 278,020	$ 3,008,547
6,572,305	6,794,950	-	-	-	-	26,022	17,223,829
-	-	-	-	-	968,759	-	2,311,305
-	-	3,849,869	-	-	-	-	4,025,078
-	-	-	-	-	-	-	378,344
-	-	7,662,316	-	-	166	1,245,110	14,719,530
-	-	-	-	-	-	-	430,009
6,572,305	6,794,950	11,512,185	-	-	968,925	1,549,152	42,096,642
-	-	8,520,000	-	-	-	-	8,520,000
-	-	-	-	-	-	-	582,902
-	-	8,520,000	-		-	-	9,102,902
-	-	-	-	-	-	-	1,611,463
-	-		-	-	-	-	43,015,121
12,373,873	-	-	-	-	-	-	20,459,916
-	-	-	594,955	412,111	776,621	2,904,336	4,688,023
-	-	-	-	-	-	22,466,988	37,454,726
-	-	-	-	-	-	-	(1,291,431)
12,373,873	-	-	594,955	412,111	776,621	25,371,324	105,937,818
$ 18,946,178	$ 6,794,950	$ 20,032,185	$ 594,955	$ 412,111	$ 1,745,546	$ 26,920,476	$ 157,137,362

concluded.

CHARTER COUNTY OF WAYNE, MICHIGAN

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

Nonmajor Governmental Funds

For the Year Ended September 30, 2020

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

Special Revenue Funds							
Veteran's Trust	Community Corrections	Victim Witness	Soldiers' Relief	Community & Economic Development	Building Authority	DUWA Collection	Economic Development Corporation
$ -	$ -	$ -	$ 1,402,073	$ -	$ -	$ -	$ -
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	751,451	-	352,643	-	-	-
7,500	1,469,194	1,023,749	-	-	-	-	-
-	-	-	-	-	-	-	97,443
-	-	-	93,031	-	-	-	-
-	-	-	-	50,988	-	-	7,497,960
5,992	-	(3)	5,242	9,830	1,483,923	-	(3,534)
-	-	-	-	-	-	-	-
13,492	1,469,194	1,775,197	1,500,346	413,461	1,483,923	-	7,591,869
-	-	2,105,031	-	-	-	-	-
12,930	-	-	1,377,511	-	-	-	-
-	3,656,017	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	189,292	425,820	-	6,247,131
-	-	-	-	-	-	-	1,108,743
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
12,930	3,656,017	2,105,031	1,377,511	189,292	425,820	-	7,355,874
562	(2,186,823)	(329,834)	122,835	224,169	1,058,103	-	235,995
-	1,953,529	329,832	-	-	-	-	500,000
-	-	-	-	-	(994,776)	-	-
-	675	-	-	-	-	-	-
-	1,954,204	329,832	-	-	(994,776)	-	500,000
562	(232,619)	(2)	122,835	224,169	63,327	-	735,995
328,310	(101,157)	10,476	1,816,732	131,513	1,160,521	-	(82,187)
$ 328,872	$ (333,776)	$ 10,474	$ 1,939,567	$ 355,682	$ 1,223,848	$ -	$ 653,808

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

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

Nonmajor Governmental Funds

For the Year Ended September 30, 2020

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

Debt Service Funds			Capital Projects Funds				
Stadium Authority	Criminal Justice Center	Downriver Communities	Stadium Authority	Wayne County Construction	Building Authority Construction	Other Capital Projects	Totals
$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,773,106
-	-	-	-	-	-	-	7,041,746
-	-	-	-	-	-	-	6,181
-	-	-	-	-	-	-	8,290,180
-	-	-	-	-	-	-	15,959,260
-	-	5,160,249	-	-	-	-	5,257,692
-	-	-	-	-	-	-	677,966
-	-	-	-	-	-	-	17,134,453
104,331	34,357	63,088	-	7,311	1	232,278	10,014,244
-	-	671	-	-	-	-	848,751
104,331	34,357	5,224,008	-	7,311	1	232,278	76,003,579
-	-	-	-	-	-	-	17,494,257
-	-	-	-	-	-	-	1,390,441
-	-	-	-	-	-	-	7,445,441
-	-	-	-	-	-	-	7,294,809
-	-	-	-	-	-	-	10,003,239
-	-	-	-	-	1	176,003	9,759,135
-	-	-	-	-	-	1,201,427	3,713,580
4,400,000	-	6,481,237	-	-	-	-	20,726,237
1,612,500	13,589,900	572,090	-	-	-	-	38,044,241
6,012,500	13,589,900	7,053,327	-	-	1	1,377,430	115,871,380
(5,908,169)	(13,555,543)	(1,829,319)	-	7,311	-	(1,145,152)	(39,867,801)
6,846,123	13,482,131	-	-	-	-	16,127,513	75,595,375
(642,126)	-	-	-	-	-	-	(9,027,979)
-	-	-	-	-	-	40,000	42,495
6,203,997	13,482,131	-	-	-	-	16,167,513	66,609,891
295,828	(73,412)	(1,829,319)	-	7,311	-	15,022,361	26,742,090
12,078,045	73,412	1,829,319	594,955	404,800	776,621	10,348,963	79,195,728
$ 12,373,873	$ -	$ -	$ 594,955	$ 412,111	$ 776,621	$ 25,371,324	$ 105,937,818

concluded.

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Parks Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Rouge Demonstration Project Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Law Enforcement Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Drug Enforcement Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Nutrition Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Veteran's Trust Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Community Corrections Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Victim Witness Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Community and Economic Development
For the Year Ended September 30, 2020

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	5,215,279	5,745,213	352,643	(5,392,570)
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	50,988	50,988
Interest income (loss) and rents	-	-	9,830	9,830
Other	-	-	-	-
Total revenue	5,215,279	5,745,213	413,461	(5,331,752)
Expenditures				
Current operations:				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreational and cultural	-	-	-	-
Economic development	5,215,279	5,745,213	189,292	(5,555,921)
Capital outlay	-	-	-	-
Debt service				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	5,215,279	5,745,213	189,292	(5,555,921)
Revenues over (under) expenditures	-	-	224,169	224,169
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	224,169	224,169
Fund balance, beginning of year	131,513	131,513	131,513	-
Fund balance, end of year	$ 131,513	$ 131,513	$ 355,682	$ 224,169

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Economic Development Corporation Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

	Original Budget (unaudited)	Final Amended Budget (unaudited)	Actual	Variance Over (Under)
Revenue				
Taxes				
Property taxes	$ -	$ -	$ -	$ -
Excise taxes	-	-	-	-
Licenses and permits	-	-	-	-
Federal grants	-	-	6,672	6,672
State grants and contracts	-	-	-	-
Local grants and contracts	-	-	-	-
State sources	-	-	-	-
Charges for services	-	-	-	-
Interest income (loss) and rents	-	-	-	-
Other	-	-	-	-
Total revenue	-	-	6,672	6,672
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	-	-	6,672	6,672
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Proceeds from sale of capital assets	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balances	-	-	6,672	6,672
Fund balance, beginning of year	445,295	445,295	445,295	-
Fund balance, end of year	$ 445,295	$ 445,295	$ 451,967	$ 6,672

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
Michigan Indigent Defense Commission Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

Nonmajor Governmental Funds
General Debt Service Fund
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Budgetary Comparison Schedule

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

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NON-MAJOR ENTERPRISE FUNDS

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

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

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

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position

Nonmajor Enterprise Funds
September 30, 2020

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

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, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds
For the Year Ended September 30, 2020

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

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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 activties.

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

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

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

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position (Deficit)

Internal Service Funds
September 30, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position (Deficit)

Internal Service Funds
September 30, 2020

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

concluded.

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, 2020

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

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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, 2020

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

concluded.

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	Central Services	Environment	Long-term Disability	General Health
Cash flows from operating activities				
Receipts for interfund services provided	$ 16,091,628	$ 3,576,728	$ 988,891	$ 56,552,784
Payments to employees	(5,263,132)	(1,798,015)	(1,242,146)	(77,102,797)
Payments to suppliers	(7,610,405)	(1,106,523)	(22,179)	(586,880)
Net cash provided by (used in) operating activities	3,218,091	672,190	(275,434)	(21,136,893)
Cash flows from noncapital financing activities				
Transfers out	(224,850)	-	-	-
Cash flows from capital and related financing activities				
Acquisition of capital assets	(911,463)	-	-	-
Cash flows from investing activities				
Investment earnings (loss)	-	(19,485)	-	-
Change in cash and cash equivalents	2,081,778	652,705	(275,434)	(21,136,893)
Cash and cash equivalents, beginning of year	6,289,483	454,205	877,380	33,660,060
Cash and cash equivalents, end of year	$ 8,371,261	$ 1,106,910	$ 601,946	$ 12,523,167
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities				
Operating income (loss)	$ 5,927,403	$ 330,531	$ (569,658)	$ 2,781,989
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:				
Depreciation and amortization	66,699	5,946	-	-
Changes in current assets, current liabilities and deferrals:				
Accounts receivable	-	18,325	-	-
Prepayments and deposits	-	-	-	24,633
Deferred pension amounts (outflows)	(606,172)	(235,424)	-	-
Accounts and contracts payable	(516,500)	4,339	-	4,502,342
Accrued wages	(2,019)	2,076	18,095	1,594
Compensated absences	181,933	66,657	-	-
Other liabilities	352,395	(6,239)	276,129	(28,447,451)
Net other postemployment benefits	(1,615,000)	(357,000)	-	-
Net pension liability	(520,207)	844,394	-	-
Deferred pension amounts (inflows)	(50,441)	(1,415)	-	-
Net cash provided by (used in) operating activities	$ 3,218,091	$ 672,190	$ (275,434)	$ (21,136,893)
Cash and cash equivalents at year end consist of:				
Equity in pooled cash and investments	$ 8,370,311	$ 1,105,910	$ 601,946	$ 12,523,067
Other cash and investments	950	1,000	-	100
Total cash and investments	$ 8,371,261	$ 1,106,910	$ 601,946	$ 12,523,167

continued...

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

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FIDUCIARY FUNDS

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

PENSION AND OTHER EMPLOYEE BENEFIT TRUST FUNDS:

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

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

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

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

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FIDUCIARY FUNDS

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

AGENCY FUNDS:

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

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

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

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Fiduciary Net Position

Pension and Other Employee Benefits Trust Funds
September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Changes in Fiduciary Net Position

Pension and Other Employee Benefits Trust Funds
For the Year Ended September 30, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Fiduciary Assets and Liabilities

Agency Funds
As of September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Changes in Fiduciary Assets and Liabilities

Agency Funds

For the Year Ended September 30, 2020

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

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CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Changes in Assets and Liabilities

Agency Funds

For the Year Ended September 30, 2020

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

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NON-MAJOR DISCRETELY PRESENTED COMPONENT UNITS

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

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

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Net Position

Nonmajor Discretely Presented Component Units
September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Combining Statement of Activities

Nonmajor Discretely Presented Component Units
For the Year Ended September 30, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Drains Component Unit

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

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

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, 2020

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Brownfield Redevelopment Authority

Governmental Fund Balance Sheet and Statement of Net Position
September 30, 2020

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

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, 2020

	BRA (modified accrual)	Adjustments	Statement of Activities
Revenues			
Federal grants	$ 72,208	$ -	$ 72,208
Investment earnings	20,315	-	20,315
Total revenues	92,523	-	92,523
Expenditures / expenses			
Community development	123,627	-	123,627
Change in fund balance/net position	(31,104)	-	(31,104)
Fund balance/net position, beginning of year	237,794	-	237,794
Fund balance/net position, end of year	$ 206,690	$ -	$ 206,690

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

CONTENTS

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

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

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

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

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

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

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

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FINANCIAL TRENDS

Table 1

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Source: Statement of Net Position

[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.

Table 1

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Table 2

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Source: Statement of Activities

Table 2

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Table 2

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Source: Statement of Activities

Table 2

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Table 3

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

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

Source: Balance Sheet - Governmental Funds

Table 3

CHARTER COUNTY OF WAYNE, MICHIGAN

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

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

Table 4

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	2020	2019	2018	2017	2016
Revenues					
Taxes	$ 368,572	$ 390,465	$ 377,554	$ 363,653	$ 366,890
Licenses and permits	754	880	1,027	950	1,063
Federal grants	175,250	51,382	58,971	53,185	66,221
State grants and contracts	226,601	228,881	211,955	194,248	205,025
Local grants and contracts	17,852	24,313	19,573	26,912	23,634
State sources	8,867	13,738	9,873	16,644	11,782
Charges for services	109,114	132,076	165,572	160,756	188,712
Investment earnings	21,144	28,285	17,740	12,712	38,570
Other	19,797	20,967	17,520	13,409	26,089
Total revenues	947,951	890,987	879,785	842,469	927,986
Expenditures					
Legislative	8,181	7,614	7,474	6,914	8,198
Judicial	106,896	109,004	144,192	137,963	144,793
General government	189,596	135,982	154,201	128,350	179,084
Public safety	145,101	143,429	146,026	139,844	151,101
Public works	469	352	388	1,007	408
Highways, streets and bridges	113,289	111,841	90,732	85,358	101,448
Health and welfare	186,810	206,114	199,072	203,416	233,351
Recreation and cultural	10,003	12,610	12,959	11,868	23,199
Community and economic development	9,759	14,159	13,901	15,884	8,738
Capital outlay	148,097	59,652	61,537	18,571	18,446
Debt service:					
Principal	20,726	23,319	19,375	16,235	22,128
Interest	38,044	35,233	28,845	26,909	28,073
Other	-	-	-	-	-
Total expenditures	976,971	859,309	878,702	792,319	918,967
Revenues over (under) expenditures	(29,020)	31,678	1,083	50,150	9,019
Other financing sources (uses)					
Transfers in	229,695	235,804	252,839	162,958	162,265
Transfers out	(211,240)	(214,392)	(225,135)	(126,124)	(97,845)
Chargeback recovery	-	-	-	-	-
Bond issuance	-	-	288,625	-	-
Bond premium	-	-	28,929	-	-
Proceeds from sale of capital assets	7,243	1,004	23,181	376	343
Total other financing sources (uses)	25,698	22,416	368,439	37,210	64,763
Net change before special item	(3,322)	54,094	369,522	87,360	73,782
Special item	-	-	-	-	-
Net change in fund balances	$ (3,322)	$ 54,094	$ 369,522	$ 87,360	$ 73,782
Debt service as a percentage of noncapital expenditures	6.4%	7.3%	5.8%	5.9%	5.6%

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

Table 4

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	2015	2014	2013	2012	2011
Revenues					
Taxes	$ 395,970	$ 362,485	$ 335,922	$ 351,205	$ 383,851
Licenses and permits	720	705	758	657	602
Federal grants	73,440	93,005	94,137	85,549	107,288
State grants and contracts	198,125	209,844	833,150	817,220	822,212
Local grants and contracts	25,110	27,466	36,895	21,422	16,336
State sources	-	-	-	-	-
Charges for services	166,114	169,449	164,955	164,108	155,087
Investment earnings	38,419	29,723	28,526	27,079	20,540
Other	20,478	22,584	16,928	18,923	8,665
Total revenues	918,376	915,261	1,511,271	1,486,163	1,514,581
Expenditures					
Legislative	8,527	8,417	8,768	8,792	8,805
Judicial	142,372	141,044	140,274	99,522	102,776
General government	213,007	169,934	139,384	132,803	137,061
Public safety	162,887	159,140	167,986	158,761	142,316
Public works	592	432	379	660	708
Highways, streets and bridges	86,281	82,409	71,895	68,575	64,029
Health and welfare	238,225	263,463	931,114	944,966	937,002
Recreation and cultural	24,191	24,475	24,268	25,994	22,336
Community and economic development	12,871	32,616	21,748	29,354	3,384
Capital outlay	17,910	22,218	69,507	67,091	44,233
Debt service:					
Principal	24,007	22,437	28,430	24,770	21,305
Interest	29,291	30,933	28,058	28,058	21,564
Other	-	-	-	-	959
Total expenditures	960,161	957,518	1,631,811	1,589,346	1,506,478
Revenues over (under) expenditures	(41,785)	(42,257)	(120,540)	(103,183)	8,103
Other financing sources (uses)					
Transfers in	276,950	76,996	183,583	150,718	145,088
Transfers out	(94,964)	20,521	(133,187)	(132,779)	(130,428)
Chargeback recovery	-	-	-	-	4,783
Bond issuance	-	-	-	16,036	210,026
Bond premium	-	-	-	55	-
Proceeds from sale of capital assets	3,144	380	1	80	2,132
Total other financing sources (uses)	185,130	97,897	50,397	34,110	231,601
Net change before special item	143,345	55,640	(70,143)	(69,073)	239,704
Special item	-	(68,729)	-	(30,444)	(43,057)
Net change in fund balances	$ 143,345	$ (70,143)	$ (70,143)	$ (99,517)	$ 196,647
Debt service as a percentage of noncapital expenditures	5.7%	5.7%	3.6%	3.5%	2.9%

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

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REVENUE CAPACITY

Table 5

CHARTER COUNTY OF WAYNE, MICHIGAN

Taxable Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Year	Residential Property	Commercial Property	Industrial Property	Developmental Property (4)	Agricultural Property
2011	$ 27,509,235,231	$ 7,811,532,677	$ 3,392,393,971	$ 6,768,953	$ 17,926,585
2012	25,916,204,229	7,419,783,282	2,981,495,811	18,770,783	19,878,809
2013	25,509,633,413	7,084,252,055	2,869,041,087	18,426,262	19,669,958
2014	24,981,468,204	6,975,057,439	2,776,390,599	10,451,319	18,746,129
2015	25,225,794,264	7,025,577,805	2,738,963,909	11,181,311	18,951,519
2016	25,119,428,233	7,053,737,824	2,736,671,675	11,342,641	18,792,716
2017	25,400,147,360	7,366,193,682	2,582,890,963	9,809,025	18,403,588
2018	26,376,158,885	7,420,810,874	2,793,168,529	9,017,273	18,495,524
2019	27,591,135,850	7,673,254,883	2,920,411,975	-	19,737,947
2020	28,775,733,538	8,017,107,323	3,004,074,669	23,727	18,966,655

(1) The Taxable Valuation against which the tax levy is applied to is determined as of the December 31 prior to the July 1 or December 1 on which the taxes are levied. Taxable value is a result of a ballot proposal passed by the electorate in the state of Michigan in 1994. Taxable value increases are limited to (following adjustment for additions or losses) the rate of inflation or 5% whichever is less. The taxable value limit does not apply to a property in the year following a transfer of ownership (sale).

(2) Beginning in fiscal year 1996, the ad valorem millage is based on the Taxable Value rather than the State Equalized Valuation.

(3)The County assesses property annually. Estimated actual value is the State Equalized Valuation multiplied by two.

(4) In 2019, the city of Romulus properties previously classed as developmental property was re-zoned to commercial improved and vacant property. That is why there is no amount reported for FY 2019 for Developmental under Taxable Value.

Source: Wayne County Assessment and Equalization Division

Table 5

CHARTER COUNTY OF WAYNE, MICHIGAN

Taxable Value and Estimated Actual Value of Taxable Property
Last Ten Fiscal Years
(Unaudited)

Year	Personal Property	(1) (2) Total Taxable Value	General Operating Direct Tax Rate	(3) Estimated Actual Value	Taxable Value as a Percentage of Estimated Actual Value
2011	$ 4,867,569,724	$ 43,605,427,141	7.8220	$ 92,828,383,320	46.97%
2012	5,067,481,829	41,423,614,743	7.8220	87,115,013,336	47.55%
2013	5,438,055,570	40,939,078,345	7.8220	85,751,843,028	47.74%
2014	5,281,572,162	40,043,685,852	7.8220	85,003,495,792	47.11%
2015	5,225,624,195	40,246,093,003	7.8220	88,861,857,900	45.29%
2016	4,222,101,302	39,162,074,391	7.8220	89,768,476,752	43.63%
2017	4,083,948,403	39,461,393,021	7.8220	93,342,164,146	42.28%
2018	4,149,932,912	40,767,583,997	7.8220	97,002,694,146	42.03%
2019	4,298,687,944	42,503,228,599	7.8220	108,823,336,988	39.06%
2020	4,396,186,193	44,212,092,105	7.8220	116,041,293,430	38.10%

Table 6

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	2020	2019	2018	2017	2016
County direct rates					
General	6.6012	6.6012	6.6012	6.6012	6.6012
Soldiers Relief	0.0368	0.0368	0.0368	0.0368	0.0368
Parks	0.2459	0.2459	0.2459	0.2459	0.2459
Jail	0.9381	0.9381	0.9381	0.9381	0.9381
Judgment	-	-	-	-	-
Total direct rate	7.8220	7.8220	7.8220	7.8220	7.8220
Overlapping rates					
Huron-Clinton Metro Authority	0.2104	0.2117	0.2129	0.2140	0.2146
Wayne County Transit Authority	0.9991	0.9991	1.0000	1.0000	1.0000
^ Wayne County Zoological Authority	0.1000	0.1000	0.1000	0.1000	0.1000
Cities (34)					
Low	13.2987	13.3510	12.9327	13.8993	13.5579
High	52.1757	55.4095	58.4173	55.9325	46.8758
Townships (9)					
Low	2.8980	2.9110	2.8160	1.3660	1.3660
High	15.8822	15.9563	18.3458	17.4258	17.6558
School Districts (39)					
Low	17.9046	17.9046	17.9046	18.0000	18.0000
High	33.7138	33.7138	32.8500	32.8500	36.0000
Intermediate School Districts (4)					
Monroe	4.7541	4.7541	4.7541	4.7541	3.7675
Oakland	3.2280	3.2539	3.2813	3.3079	3.3633
Washtenaw	5.2925	5.3285	5.3641	5.4109	3.9745
Wayne	5.4643	5.4643	5.4643	5.4643	3.4643
Community Colleges (3)					
Henry Ford	4.0000	4.0000	4.0000	4.0000	4.1800
Schoolcraft	2.2877	2.2700	1.7662	1.7766	1.7967
Wayne County	3.2408	3.2408	3.2408	3.2408	3.2408
DDAs (5)					
Detroit	0.9285	0.9887	0.9887	0.9887	0.9887
Hamtramck	1.8243	1.8251	1.8251	1.8251	1.8251
Northville	1.8158	1.8158	1.8158	1.8158	1.8255
Livonia(Plymouth Road)	2.0000	2.0000	2.0000	2.0000	2.0000
Library (8)					
Bacon Memorial (Wyandotte)	1.5243	1.5335	1.5362	1.5300	1.5362
Belleville	1.4284	1.4355	1.4355	1.4500	0.7000
Canton	1.4717	1.4851	1.5006	1.5139	1.5437
Grosse Pointe	2.1504	2.1707	2.1925	2.2186	2.0712
Inkster	1.9796	1.9992	2.0000	2.0000	2.0000
Northville	1.1015	1.1077	1.1224	1.1337	1.1530
Plymouth	1.4448	1.4535	1.4615	1.4656	1.4656
Redford	2.2671	2.3020	2.3233	2.3233	2.3233

Source: Wayne County Assessment and Equalization Division

^ 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.

Millage is rate per $1,000 of taxable value

Table 6

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	2015	2014	2013	2012	2011
County direct rates					
General	6.6012	6.6012	6.6012	6.6012	6.6012
Soldiers Relief	0.0368	0.0368	0.0368	0.0368	0.0368
Parks	0.2459	0.2459	0.2459	0.2459	0.2459
Jail	0.9381	0.9381	0.9381	0.9381	0.9381
Judgment	0.9761	-	-	-	-
Total direct rate	8.7981	7.8220	7.8220	7.8220	7.8220
Overlapping rates					
Huron-Clinton Metro Authority	0.2146	0.2146	0.2146	0.2146	0.2146
Wayne County Transit Authority	1.0000	1.0000	0.5900	0.5900	0.5900
^ Wayne County Zoological Authority	0.1000	0.1000	0.1000	0.1000	0.1000
Cities (34)					
Low	13.5579	13.0780	13.0780	13.9613	12.1537
High	46.8758	53.1063	49.2758	50.1355	48.7258
Townships (9)					
Low	1.3660	1.3660	4.0000	4.0000	2.3660
High	17.6558	17.6558	24.4058	24.8019	17.3979
School Districts (39)					
Low	18.0000	18.0000	18.0000	18.0000	18.0000
High	32.8500	36.0000	34.1645	36.8556	33.5000
Intermediate School Districts (4)					
Monroe	3.7675	4.7541	3.7675	3.7675	3.7675
Oakland	3.3633	3.3690	3.3690	3.3690	3.3690
Washtenaw	3.9694	3.9745	3.9745	3.9745	3.9745
Wayne	3.4643	3.4643	2.3465	3.4643	3.4643
Community Colleges (3)					
Henry Ford	4.1800	4.1800	4.0000	3.0000	3.0000
Schoolcraft	1.7967	1.7967	1.7967	1.7967	1.7967
Wayne County	3.2408	3.2408	3.2408	3.2408	2.2408
DDAs (5)					
Detroit	0.9887	0.9887	0.9887	0.9887	0.9887
Hamtramck	1.8251	1.8251	1.8251	1.8251	1.8251
Northville	1.8255	1.8255	1.8255	1.8255	1.8255
Livonia(Plymouth Road)	2.0000	2.0000	-	-	-
Library (8)					
Bacon Memorial (Wyandotte)	1.5362	1.5362	1.5362	1.5362	1.5362
Belleville	0.7000	0.7000	0.7000	0.7000	0.7000
Canton	1.5437	1.5437	1.5437	1.5437	1.5437
Grosse Pointe	2.0712	2.0512	2.0412	2.0012	1.5412
Inkster	2.0000	2.0000	2.0000	-	-
Northville	1.1530	1.1556	1.1573	1.1573	1.1573
Plymouth	1.4656	1.4656	1.4656	1.4656	1.4656
Redford	2.3233	2.3233	0.9233	0.9233	0.9233

Table 7

CHARTER COUNTY OF WAYNE, MICHIGAN

Principal Property Taxpayers
Fiscal Year 2020 and Nine Years Ago
(Unaudited)

			2020			2011		
	Company	Line of Business	(2) Total Assessment	Rank	Percentage State Equalized Value	(2) Total Assessment	Rank	Percentage State Equalized Value
*	Detroit Edison Company	Utility	$ 1,535,821,790	1	2.65%	$ 733,682,944	1	1.58%
	Ford Motor Company	Automotive	789,806,586	2	1.36%	626,537,521	2	1.35%
	International Transmission Company	Utility	228,712,070	3	0.39%			
	Marathon Petroleum Company	Automotive	202,043,846	4	0.35%	149,839,137	8	0.32%
	Greektown Casino, LLC	Casino	150,046,366	5	0.26%			
	Riverfront Holdings, LLC	Real estate investment	115,013,027	6	0.20%	144,923,711	9	0.31%
	Fiat Chrysler	Automotive	102,768,752	7	0.18%			
	Consumer Energy	Utility	102,004,593	8	0.18%			
	AK Steel Corporation	Steel	101,196,431	9	0.17%			
	Amazon	Enterprise	99,643,689	10	0.17%			
	Chrysler Fgroup LLC	Automotive				332,126,118	3	0.72%
	Vanguard Health Systems-Hospitals	Health				249,651,559	4	0.54%
	MGM Grand Detroit LLC	Casino				213,156,620	5	0.46%
	United States Steel	Steel				174,618,757	6	0.38%
	Auto Alliance Int'l Inc	Automotive				174,195,887	7	0.38%
	Michigan Consolidated Gas	Utility				139,545,005	10	0.30%
	Total		$ 3,427,057,150		5.91%	$ 2,938,277,259		6.33%
	Total State Equalized Value (S.E.V.) (1)		$ 58,020,646,715			$ 46,414,191,660		

(1) The State Equalized Value (SEV) for the County's fiscal year 2020, which commenced on October 1, 2019 was determined as of December 31, 2018. SEV for fiscal year 2011 was determined as of December 31, 2009.

(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.

Table 8

CHARTER COUNTY OF WAYNE, MICHIGAN

Property Tax Levies and Collections
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Total Tax Levy	Current Tax Collection	Percent of Tax Levy Collected Before Delinquent	Reimbursed From Delinquent Tax Fund (1)	Total Tax Collection **	Ratio of Total Collection to Levy	Delinquent Personal Taxes
2011	$ 314,997,058	$ 279,156,448	88.62	$ 29,541,295	$ 308,697,743	98.00	$ 2,033,445
2012	303,818,274	273,465,358	90.01	27,615,625	301,080,983	99.10	1,538,688
2013	289,693,733	261,845,471	90.39	25,044,384	286,889,855	99.03	1,430,688
2014	283,890,275	259,145,768	91.28	20,988,645	280,134,413	98.68	1,257,516
2015	282,747,915	260,897,906	92.27	16,950,776	277,848,682	98.27	1,300,931
2016	278,516,501	259,210,212	93.07	15,925,406	275,135,618	98.79	964,783
2017	278,352,902	237,078,000	85.17	5,027,927	242,105,927	86.98	263,135
2018	277,365,842	257,514,103	92.84	4,258,728	261,772,831	94.38	368,708
2019	289,685,073	234,940,054	81.10	4,368,390	239,308,444	82.61	246,674
2020	307,349,858	281,150,266	91.48	4,854,852	286,005,118	93.06	1,341,037 *

Source: Wayne County Treasurer's Office

(1) Reimbursement from delinquent tax fund includes Current tax year recovery amounts beginning with the 2011 Tax Year.

* The July 1, 2020 levy becomes delinquent on March 1, 2021.

** Starting in 2014, businesses with personal property having a true cash value of less than $80,000 in a particular assessing jurisdiction could claim a personal property exemption. In 2016, a phase out of the personal property tax on Eligible Manufacturing Personal Property (EMPP) for personal property placed into service after December 31, 2012 began. Going forward, any EMPP in place for at least 10 years also will be exempt. As a result, in each tax year after 2016 a new vintage year of EMPP will become exempt until all EMPP is exempt by 2023.

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DEBT CAPACITY

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)

		Governmental Activities				
Fiscal year		General Obligation Bonds	Revenue Bonds	Delinquent Tax Notes Payable	Capital Leases	Downriver Communities Bonds
2011		$ 389,924	$ -	$ 355,355	$ 3,545	$ -
2012		367,675	14,983	315,802	5,156	-
2013		346,055	72,965	255,287	3,328	-
2014	[1]	329,833	74,187	302,713	2,253	-
2015		310,631	70,178	290,264	1,128	-
2016		292,575	61,800	285,045	-	-
2017		280,745	57,395	234,457	-	-
2018		585,721	52,720	174,697	-	23,510
2019	[2]	544,205	48,035	174,368	-	15,001
2020		534,665	43,330	184,930	-	8,520

Source: Wayne County Department of Management and Budget.

[1] In FYE 9/30/2014, the County implemented GASB Statement No. 65, where deferred loss on refunding is reported as deferred outflow and no longer reported as part of long-term debt.

[2] The GO bonds and Downriver Communities bonds are shown net of related premiums, discounts and adjustments.

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)

	Business-Type Activities					
Fiscal year	Sewer Bonds	Revenue Bonds	Total Primary Government	Total Personal Income	Percentage of Personal Income	Total Debt Per Capita
2011	$ 152,302	$ 35,229	$ 936,355	$ 40,280,421	2.32%	$ 514.20
2012	137,727	40,060	881,403	39,559,500	2.23%	492.95
2013	108,173	55,916	841,724	39,606,938	2.13%	472.01
2014	90,333	62,825	862,144	39,265,092	2.20%	489.82
2015	71,819	72,097	816,117	39,151,410	2.08%	463.67
2016	56,141	76,041	771,602	40,174,870	1.92%	439.66
2017	41,583	80,739	694,919	40,055,233	1.73%	397.24
2018	2,516	10,564	849,728	43,497,605	1.95%	485.39
2019	2,353	9,899	793,862	40,118,223	1.98%	453.09
2020	2,208	9,213	782,866	47,942,631	1.63%	445.49

Table 10

CHARTER COUNTY OF WAYNE, MICHIGAN

Ratio of Net General Bonded Debt to Taxable Value and
Net Bonded Debt Per Capita
Last Ten Fiscal Years
(Unaudited)

Fiscal Year	Population	Taxable Value To Fund Operations in Fiscal Year*	Net Bonded Debt	Net Bonded Debt as a Percentage of Taxable Value	Net Bonded Debt Per Capita
2011	1,797,901	$ 46,582,482,079	$ 542,226,000	1.164%	301.59
2012	1,787,920	43,605,427,141	505,402,000	1.159%	282.68
2013	1,783,293	41,423,614,743	454,228,000	1.097%	254.71
2014	1,760,135	40,939,078,345	420,166,000	1.026%	238.71
2015	1,755,039	40,259,646,616	382,450,000	0.950%	217.92
2016	1,754,591	40,277,599,494	348,716,000	0.866%	198.74
2017	1,749,366	39,162,074,391	322,328,000	0.823%	184.25
2018	1,750,618	39,461,393,021	611,747,000	1.550%	349.45
2019	1,752,117	40,767,583,997	561,559,601	1.377%	320.50
2020	1,757,299	42,503,228,599	545,393,364	1.283%	310.36

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

* Taxable value is as of December valuation for that fiscal year. For example, fiscal year 2020 taxable value shown above is as of December 31, 2019.

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 11

Direct and Overlapping Governmental Activities Debt
September 30, 2020
(Unaudited)

Direct debt	Net Debt Outstanding
Primary Government	
General obligation bonds	$ 543,185,000
Revenue Bonds	43,330,000
Delinquent tax notes	184,930,000
Deferred Amounts:	
For issuance premiums	30,494,237
For issuance discounts	(135,648)
Total direct debt	801,803,589

	Net Debt Outstanding	Estimated Applicable Percentage	Estimated Share of Debt
Overlapping debt			
Cities and townships	$ 3,440,679,283	99.95%	3,438,902,142
School districts	3,686,366,283	93.12%	3,432,813,910
Community colleges	48,275,000	92.29%	44,552,998
Libraries	22,405,000	100.00%	22,405,000
Total overlapping debt	$ 7,197,725,566		6,938,674,050
Total direct and overlapping debt			$ 7,740,477,639

Overlapping Debt - The issuer's proportionate share of the debt of other local governmental units that overlap with it (the issuer is located either wholly or partly within the geographic limits of the other units) or underlie it (the other units are located within the geographic limits of the issuer). The debt is generally apportioned based upon relative assessed values of property.

Source: Wayne County Department of Management and Budget, Financial Reporting Division and Municipal Advisory Council of Michigan.

Table 12

CHARTER COUNTY OF WAYNE, MICHIGAN

Legal Debt Margin Information
Last Ten Fiscal Years
(Unaudited)

Tax Year	State Equalized Valuation (SEV)	General Purpose Debt Limit (10% of SEV)	Tax-Supported Debt Outstanding	Legal Debt Margin	Percent of Debt Outstanding to SEV
2011	$ 46,414,191,660	$ 4,641,419,166	$ 1,118,181,000	$ 3,523,238,166	2.41%
2012	43,557,506,668	4,641,419,166	1,136,559,130	3,504,860,036	2.61%
2013	42,875,921,514	4,355,750,667	1,004,645,000	3,351,105,667	2.34%
2014	42,501,747,896	4,250,174,790	995,725,000	3,254,449,790	2.34%
2015	44,430,928,950	4,443,092,895	906,009,000	3,537,083,895	2.04%
2016	44,884,066,562	4,488,406,656	768,345,213	3,720,061,443	1.71%
2017	46,671,082,073	4,667,108,207	694,566,496	3,972,541,711	1.49%
2018	48,501,347,073	4,850,134,707	832,718,133	4,017,416,574	1.72%
2019	54,411,668,494	5,441,166,849	812,605,299	4,628,561,550	1.49%
2020	58,020,646,715	5,802,064,672	807,914,484	4,994,150,188	1.39%

Source: Wayne County Department of Management and Budget.

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Table 13

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	Sewer Revenue Bonds					
Fiscal year	[1] Gross Revenues	[2] Operating Expenses	Net Revenue (Expense)	Debt Service Principal	Debt Service Interest	Coverage
2011	$ 84,903	$ 82,681	$ 2,222	$ 1,925	$ 1,090	0.74
2012	95,815	85,877	9,939	1,960	1,210	3.14
2013	94,426	83,695	10,731	2,485	1,845	2.48
2014	96,999	92,085	4,914	2,905	1,486	1.12
2015	101,116	94,195	6,921	2,580	1,726	1.61
2016	107,438	94,093	13,345	3,570	1,758	2.50
2017	106,957	98,585	8,372	3,910	1,494	1.55
2018 [3]	98,845	168,589	(69,744)	75,755	2,874	(0.89)
2019	53,338	55,629	(2,291)	670	257	(2.47)
2020	61,208	55,717	5,491	685	241	5.93

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

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

Table 13

CHARTER COUNTY OF WAYNE, MICHIGAN

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

	Special Assessment Bonds			
Fiscal year	Special Assessment	Debt Service Principal	Debt Service Interest	Coverage
2011	$ 2,325	$ 2,100	$ 225	1.00
2012	2,292	2,120	172	1.00
2013	298	180	118	1.00
2014	1,256	774	482	1.00
2015	1,512	1,011	501	1.00
2016	1,504	1,026	478	1.00
2017	1,452	1,045	462	1.00
2018	1,875	1,060	570	1.15
2019	2,029	1,080	828	1.06
2020	3,502	2,472	1,002	1.01

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DEMOGRAPHIC AND ECONOMIC INFORMATION

Table 14

CHARTER COUNTY OF WAYNE, MICHIGAN

Demographic and Economic Statistics
Last Ten Fiscal Years
(Unaudited)

	Population				Per Capita Personal Income				
Year	Michigan	Change From Prior Period	Wayne County	Change From Prior Period	U.S.	Michigan	Wayne County	Michigan Median Age	Wayne County Average Unemployment Rate
2010	9,883,640	-0.18%	1,820,584	-0.92%	$ 40,277	$ 35,199	$ 32,296	39	14.8%
2011	9,876,801	-0.07%	1,802,096	-1.02%	42,453	37,343	34,363	39	13.5%
2012	9,886,879	0.10%	1,792,365	-0.54%	44,266	38,652	34,876	39	11.7%
2013	9,900,506	0.14%	1,775,273	-0.95%	44,438	39,197	35,332	40	11.6%
2014	9,916,306	0.16%	1,764,804	-0.59%	46,049	40,740	36,844	39	10.0%
2015	9,922,576	0.06%	1,759,335	-0.31%	48,112	42,812	38,512	40	7.3%
2016	9,928,300	0.06%	1,749,366	-0.57%	49,246	44,253	40,110	40	7.6%
2017	9,962,311	0.34%	1,753,616	0.24%	50,392	45,255	41,704	43	5.4%
2018	9,995,915	0.34%	1,753,893	0.02%	54,446	48,423	42,942	40	5.2%
2019	9,986,857	-0.09%	1,749,343	-0.26%	56,490	49,288	44,512	40	5.1%

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

Fiscal year 2020 statistics are not available

Table 15

CHARTER COUNTY OF WAYNE, MICHIGAN

Principal Employers
Current Year and Nine Years Ago
(Unaudited)

	2019 *			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Ford Motor Company	40,450	1	5.27%	33,000	1	4.86%
Rocket Company	15,250	2	1.99%			
Henry Ford Health System	13,107	3	1.71%	12,229	4	1.80%
City of Detroit	9,094	4	1.19%	13,187	3	1.94%
FCA US LLC	8,796	5	1.15%			
Beaumont Health	8,447	6	1.10%			0.00%
U.S. Government	8,291	7	1.08%	8,135	6	1.20%
Detroit Medical Center	7,839	8	1.02%	10,499	5	1.55%
Detroit Public Schools	7,060	9	0.92%	13,750	2	2.03%
Trinity Health Michigan	5,906	10	0.77%			0.00%
U.S. Postal Service				6,797	7	1.00%
State of Michigan				6,551	8	0.97%
General Motors Corp				6,320	9	0.93%
Oakwood Healthcare Inc.				5,679	10	0.84%
Total	124,240		16.20%	116,147		17.12%
Total for county	767,123			678,426		

* The information for 2020 will not be available until 2021. As such, the information in this table will be reported on a one year lag.

Source: Michigan Labor Market Information: Labor & Economic Growth , Crain's Detroit Business: Book of Lists January 2011 and December 2020 Edition (Employee totals are based on full-time equivalents.)

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OPERATING INFORMATION

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

	Wayne County Employees									
Function/Program	**2020**	**2019**	**2018**	**2017**	**2016**	**2015**	**2014**	**2013**	**2012**	**2011**
Legislative										
Board of Commissioners	40	38	38	36	35	36	36	36	36	36
Auditor General's Office	8	8	9	7	7	9	11	11	11	12
Judicial (1)										
All court/court-related actives	641	619	646	658	673	702	725	732	689	696
General government										
Treasurer's Office	47	64	61	57	55	64	68	72	68	72
Tax Assessment	8	9	7	10	14	6	3	7	23	32
Tax Billings/Collections	12	17	18	17	17	13	14	12	4	4
Budgeting	4	7	5	6	5	6	4	3	6	10
Purchasing	6	7	8	8	10	11	11	13	14	15
Central Accounting	9	11	9	12	13	14	21	27	25	29
Central Administration	25	29	27	25	24	31	57	68	41	55
Other Financial Administration	83	103	100	99	78	73	57	55	77	85
Data Processing	46	47	26	23	26	24	27	26	29	32
Building Maintenance	-	-	-	-	6	55	53	70	78	88
County Clerk	223	251	263	255	256	262	266	240	247	256
Retirement	16	18	17	21	19	15	21	-	-	-
Register of Deeds	47	57	55	49	47	56	62	60	55	65
Prosecuting Attorney	264	287	283	265	260	255	260	281	291	284
Corporation Counsel	38	40	41	45	42	45	45	48	51	53
Public safety										
Homeland Security	5	4	4	4	4	4	1	4	4	5
Sheriff's Department										
Arresting Powers	134	240	223	226	239	265	250	206	229	235
Civilian	12	12	26	28	13	48	37	56	60	58
Jail & Detention facilities	558	627	606	607	654	593	664	961	932	962
Public works										
Public works	17	20	22	22	27	39	42	78	92	107
Sewage Disposal	12	33	66	69	72	86	84	59	59	66
Highways, streets and bridges										
Administration	83	87	91	97	96	40	15	14	15	20
Engineering	68	76	75	76	67	76	72	79	80	87
Maintenance	259	299	293	280	288	301	325	327	322	329
Health and welfare	84	157	110	100	183	228	382	276	283	358
Recreation and cultural										
Parks	61	63	61	62	54	64	60	60	61	60
Libraries				-	-	6	20	20	20	24
Community/economic development	152	155	178	177	171	207	214	65	69	75
Total	2,962	3,385	3,368	3,341	3,455	3,634	3,907	3,966	3,971	4,210

(1) Number of full-time active employees as of September 2020 excludes Probate and Third Circuit Court judges as they are considered employees of the State of Michigan.

Source: Wayne County Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 17

Operating Indicators by Function
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2020	2019	2018	2017	2016
Function/Program					
Police					
Physical arrests	609	659	979	1,224	2,035
Bookings	609	659	979	1,224	2,035
Parking violations	25	52	1,635	1,759	575
Traffic violations	4,075	5,338	4,415	5,987	11,963
Incidents	1,215	1,001	1,919	1,298	1,774
Crash reports	134	114	148	143	155
Culture and recreation					
Rounds of golf - Warren Valley	* 0	* 0	34,085	36,059	41,489
Picnic permits	** 0	891	956	1,024	990
Aquatic center attendance	** 0	32,891	32,646	27,614	37,481
*** Nankin mills center - (program attendance)	2,686	7,826	7,996	14,378	10,265
*** Crosswinds marsh (program attendance)	1,088	3,378	3,800	5,443	4,888
Highways, streets and bridges					
Street resurfacing asphalt (tons)	30,594	15,426	96,493	53,463	46,554
Street resurfacing (miles)	38	50	14	8	7
Snow removing salt (tons)	79,060	92,900	128,568	64,636	67,228
Ditching program (linear feet)	5,606	21,594	23,116	33,415	22,212
Ditching program (miles)	2	4	4	6	4
Emergency road repairs (tons)	3,572	11,143	11,483	5,487	2,876
Forestry section					
Tree removal	1,403	1,260	1,599	175	3,923
Tree planting and trimming	123	625	336	5,494	638

Source: Various county departments

* 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 and there were no picnic permits issued in the FY 2020 picnic season.

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 17

Operating Indicators by Function
Last Ten Fiscal Years
(Unaudited)

	Fiscal Year				
	2015	2014	2013	2012	2011
Function/Program					
Police					
Physical arrests	1,809	1,327	2,062	2,696	1,415
Bookings	1,809	1,327	2,062	2,696	1,415
Parking violations	29	44	50	146	193
Traffic violations	19,532	22,203	18,487	33,103	23,083
Incidents	1,639	1,842	3,054	2,652	4,337
Crash reports	151	126	141	70	62
Culture and recreation					
Rounds of golf - Warren Valley	41,352	35,997	40,469	37,409	31,658
Picnic permits	959	949	899	909	944
Aquatic center attendance	26,506	20,366	18,525	21,465	40,502
Nankin mills center - (program attendance)	13,463	9,154	9,384	8,628	8,502
Crosswinds marsh (program attendance)	4,815	3,997	1,832	3,053	2,819
Highways, streets and bridges					
Street resurfacing asphalt (tons)	57,935	84,600	11,287	84,235	48,305
Street resurfacing (miles)	11	20	12	9	29
Snow removing salt (tons)	77,953	109,766	68,139	39,997	94,966
Ditching program (linear feet)	33,920	24,787	46,972	44,175	21,163
Ditching program (miles)	6	5	9	8	4
Emergency road repairs (tons)	6,679	8,283	4,153	3,506	4,389
Forestry section					
Tree removal	1,788	6,439	9,528	6,745	9,389
Tree planting and trimming	647	2,635	2,745	1,881	2,093

CHARTER COUNTY OF WAYNE, MICHIGAN

Table 18

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

	Fiscal Year									
	2020	2019	2018	2017	2016	2015	2014	2013	2012	2011
Function										
Public safety										
Stations - road patrol	1	1	1	1	1	1	1	1	1	1
Police services automobiles	62	59	49	49	46	44	44	44	44	44
Marine safety (boats and vans)	15	15	15	15	15	16	16	18	18	20
Jail automobiles	31	31	28	28	28	18	18	20	18	23
Motorcycles	15	11	11	11	11	11	11	11	11	11
Culture and recreation										
Pavilions	22	22	22	22	22	22	22	22	22	20
Golf courses	1	1	1	2	2	2	2	2	2	2
Playscapes	20	20	20	20	20	20	20	20	20	19
Soccer fields	18	18	20	20	20	20	20	20	17	23
Picnic areas	4	4	4	4	4	4	4	4	4	5
Baseball diamonds	17	17	22	22	22	22	22	23	-	25
Highways, streets and bridges										
Traffic signal (maintained)	62	69	91	77	100	332	120	76	114	130
Traffic signs (installed)	2,169	3,152	4,095	3,895	3,489	2,918	2,625	2,653	1,979	2,028

Source: Various County departments

CONTINUING DISCLOSURE UPDATES

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-1

County Labor Contracts
(Unaudited)

Labor Force

As of February 4, 2021, the County has 2,417 full and part-time union affiliated employees represented by 23 Local unions covered under 16 different bargaining unit contracts ("Agreements"). County-associated bargaining units and the corresponding number of represented employees per unit as of February 4, 2021 are summarized below:

County Labor Contracts Bargaining Group	Number of Employees	Expiration Date of Contract
AFSCME Non-Supervisory (Locals 25, 101, 409 and 1659)	790	September 30, 2022
AFSCME Supervisory (Locals 1862, 2057 and 2926)	135	September 30, 2022
Police Officers Association of Michigan (POAM)	573	September 30, 2020
AFSCME Sergeants and Lieutenants (Local 3317)	101	September 30, 2021
Government Administrators Association (GAA)	247	September 30, 2021*
GAA Professional Nurses Council - Units I & II	20	September 30, 2021*
Government Bar Association (GBA)	160	September 30, 2023
Michigan Building & Construction Trades Council	39	September 30, 2021
International Union of Operating Engineers (I.U.O.E. Local 324)	10	September 30, 2022
Dietitians & Nutritionists Association	6	September 30, 2021
AFSCME Hearing & Vision Techs Association (Part-Time) (Local 25)	12	September 30, 2021
AFSCME 3rd Circuit Court (Locals 1905, 3309)	204	September 30, 2021
AFSCME Probate Court (Local 1659)	36	August 30, 2020
Judicial Attorneys Association	16	September 30, 2020
GAA Probate Court	10	September 30, 2023
GAA Circuit Court	58	September 30, 2020
Total Represented Employees	2,417	

* Extension being sent to Board of Commissioners for approval through 2022.

Source: Department of Personnel/Human Resources.

Table CDU-2

CHARTER COUNTY OF WAYNE, MICHIGAN

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

Fiscal Year	Building Authority	Capital Improvement Bonds	Delinquent Tax Notes	Stadium Authority	Drainage District Bonds and Notes	Sewer Disposal Bonds	Total
2021	$ 4,750,000	$ 2,805,000	$ 97,654,500	$ 4,375,000	$ 2,499,200	$ 1,320,000	$ 113,403,700
2022	4,990,000	2,945,000	48,583,500	4,350,000	2,559,200	1,050,000	64,477,700
2023	5,245,000	8,405,000	38,692,000	4,320,000	2,502,800	1,100,000	60,264,800
2024	5,510,000	8,825,000		4,295,000	2,320,800	1,150,000	22,100,800
2025	5,790,000	8,755,000		4,260,000	2,055,800	1,205,000	22,065,800
2026	6,085,000	9,050,000		8,425,000	2,100,800	1,265,000	26,925,800
2027	6,395,000	9,505,000			2,145,800	1,320,000	19,365,800
2028	6,750,000	9,985,000			2,200,800	1,385,000	20,320,800
2029	7,120,000	10,480,000			2,230,000	180,000	20,010,000
2030	7,510,000	11,015,000			2,275,000	180,000	20,980,000
2031	7,925,000	11,575,000			1,940,000	185,000	21,625,000
2032	8,360,000	12,325,000			1,985,000	192,351	22,862,351
2033	8,820,000	12,955,000			1,955,000	130,000	23,860,000
2034	9,305,000	13,155,000			2,005,000	66,013	24,531,013
2035	9,815,000	14,325,000			2,055,000		26,195,000
2036	10,355,000	15,070,000			2,105,000		27,530,000
2037	10,925,000	15,855,000			2,160,000		28,940,000
2038	11,525,000	15,895,000			1,258,007		28,678,007
2039	12,160,000	13,220,000					25,380,000
2040	12,830,000	13,600,000					26,430,000
2041	13,535,000	12,780,000					26,315,000
2042		13,420,000					13,420,000
2043		14,090,000					14,090,000
2044		14,795,000					14,795,000
2045		15,535,000					15,535,000
2046		16,155,000					16,155,000
2047		16,800,000					16,800,000
2048		17,475,000					17,475,000
2049		18,170,000					18,170,000
TOTAL	$ 175,700,000	$ 358,965,000	$ 184,930,000	$ 30,025,000	$ 38,353,207	$ 10,728,364	$ 798,701,571

Source: Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-3

Rate of Principal Retirement of
Tax Pledge Debt
(Unaudited)

Years Ending September 30	Principal Retired	Principal Retired as a Percentage of Total Principal
2021-2025	$ 282,312,800	35.4%
2021-2030	389,915,200	48.8%
2021-2035	508,988,564	63.7%
2021-2040	645,946,571	80.9%
2021-2045	730,101,571	91.4%
2021-2050	798,701,571	100.0%

Source: Department of Management & Budget

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-4

Debt Ratios
For the Year Ended September 30, 2020
(Unaudited)

Total Direct Debt	$	801,803,589
Overlapping Debt		6,938,674,050
Total direct and overlapping debt	$	7,740,477,639
2010 U.S. Census reported County population		1,820,584
2020 Taxable Value (TV)	$	44,212,092,105
2020 Sate Equalized Value (SEV)		58,020,646,715
2020 True Cash Value (TCV)		116,041,293,430
Per Capita 2020 TV	$	24,284.57
Per Capita 2020 SEV		31,869.25
Per Capita 2020 TCV		63,738.50
Per Capita Net Direct Debt	$	440.41
Per Capita Net Direct and Overlapping Debt		4,251.65
Percent of Net Direct Debt of 2020 TV		1.81%
Percent of Net Direct and Overlapping Debt of 2020 TV		17.51%

Source: Wayne County Department of Management and Budget, Municipal Advisory Council of Michigan, EMMA website via emma.msrb.org, and US Census Bureau (2010 Census Data). At present, 2020 Census data are not available.

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

CHARTER COUNTY OF WAYNE, MICHIGAN

Table CDU-5

History of State Revenue Sharing Payments
(Unaudited)
(in thousandas of dollars)

Table 5 below lists the amount of Distributable State Aid received by the County and the amounts withdrawn by the County from its Revenue Sharing Reserve Fund in its fiscal years 2000-2018. For teh fiscal year 2013 and after, the County's Distributable State Aid amounts include its County Incentive Program component (shown separately below). The County has qualified for the full amount of its available County Incentive Program payments every fiscal year to date.

Fiscal Year Ended September 30,	Wayne County Act 140 Distributable State Aid	Wayne County Incentive Program	Total Wayne County Distributable State Aid	Revenue Sharing Reserve Fund Draws	Total
2000	$ 41,443	$ -	$ 41,443	$ -	$ 41,443
2001	40,711	-	40,711	-	40,711
2002	39,683	-	39,683	-	39,683
2003	33,783	-	33,783	-	33,783
2004	31,687	-	31,687	71,787	103,474
2005	-	-	-	45,175	45,175
2006	-	-	-	46,847	46,847
2007	-	-	-	47,924	47,924
2008	-	-	-	34,119	34,119
2009	-	-	-	-	-
2010	38,702	-	38,702	-	38,702
2011	50,032	-	50,032	-	50,032
2012	37,891	-	37,891	-	37,891
2013	30,528	7,637	38,165	-	38,165
2014	32,021	8,008	40,029	-	40,029
2015	39,940	9,985	49,925	-	49,925
2016	40,010	10,002	50,012	-	50,012
2017	40,498	10,002	50,500	-	50,500
2018	41,003	10,002	51,005	-	51,005
2019	41,242	10,002	51,244	-	51,244
2020	31,719	8,335	40,054	-	40,054

Source: Department of Management & Budget

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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	$ 40,029,002	100.00%	$ 49,924,652	100.00%	$ 50,012,297	100.00%	$ 50,378,787	100.00%

* Because of the global pandemic, the County did not receive final payment of DSA at the end of August 2020.

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	
	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	$ 7,817,501	15.33%	$ 7,857,065	15.33%	$ 8,010,717	20.00%
November	-	-	-	-	-	-
December	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%
January	-	-	-	-	-	-
February	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%
March	-	-	-	-	-	-
April	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%
May	-	-	-	-	-	-
June	7,817,501	15.33%	7,857,065	15.33%	8,010,717	20.00%
July	-	-	-	-	-	-
August *	11,917,805	23.37%	11,958,495	23.34%	-	0.00%
September	-	-	-	-	-	-
Total	$ 51,005,310	100.00%	$ 51,243,820	100.00%	$ 40,053,585	100.00%

CONNECTING

THE 43 COMMUNITIES

Taylor • Grosse Pointe Shores • Brownstown Charter Township • Grosse Pointe Farms
Ecorse • Westland • Grosse Pointe Woods • Northville • Dearborn • Sumpter Township
Woodhaven • Romulus • Highland Park • Plymouth Charter Township • Harper Woods
Hamtramck • Garden City • Van Buren Charter Township • Rockwood • Lincoln Park
Northville Charter Township • Dearborn Heights • Grosse Pointe Park • Wayne • Trenton
Belleville • Huron Charter Township • Redford Charter Township • Livonia • Melvindale
Grosse Pointe • Detroit • Inkster • Flat Rock • Wyandotte • Grosse Ile Township • Gibraltar
Allen Park • Canton Charter Township • Riverview • Plymouth • Southgate • River Rouge

CHARTER COUNTY OF WAYNE, MICHIGAN
500 GRISWOLD STREET • DETROIT, MICHIGAN 48226

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Charter County of Wayne, Michigan

Federal Awards Supplemental Information
September 30, 2020

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Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Independent Auditor's Report

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information. of Charter County of Wayne, Michigan (the "County") as of and for the year ended September 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2021, which contained an unmodified opinion on the financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. We have not performed any procedures with respect to the audited financial statements subsequent to March 25, 2021.

We did not audit the financial statements of HealthChoice of Michigan, which represent 11.36, 12.94, and 53.10 percent of the assets, net position, and revenue, respectively, of the aggregate discretely presented component units. We also did not audit the financial statements of the Wayne County Employees' Retirement Systems (Pension Trust Fund - Defined Benefit Employees' Retirement System and Defined Contribution Plan), which represent 71.25, 91.41, and 45.00 percent of the assets, net position, and revenue, respectively, of the aggregate remaining fund information. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for aggregate discretely presented component units and aggregate remaining fund information, is based on the report of the other auditors.

The accompanying schedule of expenditures of federal awards is presented for the purpose of additional analysis, as required by the Uniform Guidance, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Plante & Moran, PLLC

March 25, 2021

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Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Independent Auditor's Report

To Management; the Honorable Members of the Wayne County Commission;
and the County Executive of the Charter County of Wayne, Michigan
Charter County of Wayne, Michigan

We have audited, 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, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Charter County of Wayne, Michigan (the "County") as of and for the year ended September 30, 2020 and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 25, 2021.

Our report includes a reference to other auditors who audited the financial statements of HealthChoice of Michigan, which represents 11.36, 12.94, and 53.10 percent of the assets, net position, and revenue, respectively, of the aggregate discretely presented component units. We also did not audit the financial statements of the Wayne County Employees' Retirement Systems (Pension Trust Fund - Defined Benefit Employees' Retirement System and Defined Contribution Plan), which represent 71.25, 91.41, and 45.00 percent of the assets, net position, and revenue, respectively, of the aggregate remaining fund information. Those financial statements were audited by other auditors, whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the entities listed above, is based on the report of the other auditors. The financial statements of Wayne County - Detroit CDE, Inc.; Wayne County Employees' Retirement System Defined Benefit Plan; and Wayne County Employees' Retirement System Defined Contribution Plan were not audited in accordance with *Government Auditing Standards,* and, accordingly, this report does not include reporting on internal control over financial reporting or compliance and other matters associated with Wayne County - Detroit CDE, Inc.; Wayne County Employees' Retirement System Defined Benefit Plan; and Wayne County Employees' Retirement System Defined Contribution Plan or that are reported on separately by those auditors who audited the financial statements of HealthChoice of Michigan.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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To Management; the Honorable Members of the Wayne County Commission;
and the County Executive of the Charter County of Wayne, Michigan
Charter County of Wayne, Michigan

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2020-001, 2020-002, 2020-003, 2020-004, 2020-005, 2020-006, and 2020-007 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as Findings 2020-008, 2020-009, and 2020-010 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and, accordingly, we do not express such an opinion.

The results of our tests disclosed an instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and is described in the accompanying schedule of findings and questioned costs as Finding 2020-003.

The County's Responses to the Findings

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements, and, accordingly, we express no opinion on them.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Plante & Moran, PLLC

March 25, 2021

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Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program

We have audited Charter County of Wayne, Michigan's (the "County") compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended September 30, 2020. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of the major federal programs for the year ended September 30, 2020.

Other Matter

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and is described in the accompanying schedule of findings and questioned costs as Finding 2020-011. Our opinion on each major federal program is not modified with respect to this matter.

The County's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

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

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention of those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses, and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control over compliance, described in the accompanying schedule of findings and questioned costs as Finding 2020-011, that we consider to be a material weakness.

The County's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs and corrective action plan. The County's response was not subjected to the auditing procedures applied in the audit of compliance, and, accordingly, we express no opinion on it.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Plante & Moran, PLLC

March 25, 2021

Charter County of Wayne, Michigan

Schedule of Expenditures of Federal Awards

Year Ended September 30, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Direct Award Identification Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Agriculture					
Passed through Michigan Department of Health and Human Services:					
Special Supplemental Food - WIC	10.557		E2020316-00	$ 860,028	$ 3,428,129
Special Supplemental Food - WIC	10.557		E20202640-00	-	218,129
Total U.S. Department of Agriculture				860,028	3,646,258
U.S. Department of Commerce					
Economic Development Cluster - Passed through Michigan State Housing - Development Authority - Economic Adjustment Assistance - Economic Adjustment Assistance - Urban Loan Fund	11.307		06-19-01905	-	160,097
U.S. Department of Housing and Urban Development					
Direct programs:					
CDBG Entitlement Grants Cluster:					
Community Development Block Grant	14.218	Various		-	715,793
2016 Community Development Block Grant	14.218	B-16-UC-26-0003		109,764	109,764
2017 Community Development Block Grant	14.218	B-17-UC-26-0003		214,655	214,655
2018 Community Development Block Grant	14.218	B-18-UC-26-0003		1,063,272	1,063,272
2019 Community Development Block Grant	14.218	B-19-UC-26-0003		146,337	253,580
2019 Community Development Block Grant	14.218	B-20-UC-26-0003		-	10,110
COVID-19 2020 Community Development Block Grant	14.218	COVID 19 - CDBG CV		-	30,505
Total Community Development Block Grant Program				1,534,028	2,397,679
Direct program - Neighborhood Stabilization Program 1	14.218	B-11-UN-26-0006		156,390	156,390
Total CDBG Entitlement Grants Cluster				1,690,418	2,554,069
Direct programs:					
COVID-19 2020 Economic Solution Grant	14.231	COVID 19 - ESG		-	20,739
Emergency Solutions Grant (McKinney Act for the Homeless)	14.231	E-17-UC-26-0003		-	47,840
Total Emergency Solutions Grant				-	68,579
Direct programs:					
Home Investment Partnership	14.239	M-18-DC-26-0213		-	141,736
Home Investment Partnership	14.239	M-16-DC-26-0213		44,997	44,997
Home Investment Partnership	14.239	M-17-DC-26-0213		2,200	2,200
Total Home Investment Partnership Program				47,197	188,933
Direct programs:					
Continuum of Care Program formerly Supportive Housing Program (SAFAH)	14.267			91,257	93,272
Lead Hazard Grant	14.900	MILHB0649-17		-	626,265
Total U.S. Department of Housing and Urban Development				1,828,872	3,531,118
U.S. Department of Justice					
Passed through Michigan Department of Community Health:					
Crime Victim Assistance	16.575		E20202555-00	-	227,457
Crime Victim Assistance VOCA	16.575		E20202211-00	-	815,400
Total Crime Victim Assistance				-	1,042,857
Passed through National Council of Juvenile and Family Drug Court Discretionary Grant Program	16.585		3256-VA-13	-	575
Direct program - Juvenile Drug Court - OJJDP STAND Program	16.585	2018-DC-BX-0020		-	95,477
Total Drug Court Discretionary Grant Program				-	96,052
Direct programs:					
FY 16 Grants to Encourage Arrest Policies & Enforcement of Protection Orders	16.590	2016-WE-AX-0039		45,908	107,784
State Criminal Alien Assistance Program	16.606	2020-AP-BX-1251		-	147,903
Direct programs:					
2016 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0989		100,740	393,318
2017 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0955		20,786	262,857
2018 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0620		33,798	39,761
2019 Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0930		-	1,508
Total Edward Byrne Memorial Justice Assistance Grant Program				155,324	697,444
Direct programs:					
Wayne County Procecutors FY18 Upholding Rule of Law and Preventing Wrongful Convictions	16.746	2018-FA-BX-0007		58,192	80,020
Police-Prosecution Partnership Initiative	16.751	2017-DG-BX-K012		314,375	453,628
Postconviction Testing of DNA Evidence to Exonerate the Innocent	16.820	2018-DY-BX-0008		-	164,394

See notes to schedule of expenditures of federal awards.

Charter County of Wayne, Michigan

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Direct Award Identification Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Justice (Continued)					
Innovative Prosecution Solutions Grant	16.825	2018-YX-BX-0005		$ -	$ 95,345
Disrupt Drug Traffic Org	16.825			-	153,986
Total Crime Victim Assistance				-	249,331
BJA-FY 17 National Sexual Assault Kit Initiative	16.833	2017-AK-BX-0018		25,041	540,281
BJA-FY 18 National Sexual Assault Kit Initiative	16.833	2018-AK-BX-0014		50,492	332,221
BJA-FY 19 National Sexual Assault Kit Initiative	16.833	2019-AK-BX-0011		-	125,923
Total National Sexual Assault Kit Initiative				75,533	998,425
Total U.S. Department of Justice				649,332	4,037,838
U.S. Department of Transportation					
Passed through Michigan Department of Transportation - Highway Planning & Construction Cluster - Highway Planning and Construction (Note 3)	20.205		Various	-	790,828
Passed through Michigan Department of State Police Highway Safety Cluster - Safety Belt Enforcement Task Force	20.616		PT-19-27	-	58,577
Passed through Michigan Department of State Police Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703		HM-HMP-0558-16-01-00	-	8,150
Total U.S. Department of Transportation				-	857,555
U.S. Department of Treasury					
Passed through Michigan Department of Health and Human Services - COVID-19 Coronavirus Relief Fund	21.019		20204701-00	-	944,999
Direct programs - COVID-19 Coronavirus Relief Fund	21.019	SLR-2004142378		-	121,572,249
Passed through Detroit Economic Growth Association - COVID-19 Coronavirus Relief Fund	21.019		305421	-	7,694,998
Passed through State of Michigan - COVID-19 Coronavirus Relief Fund	21.019		82-0000-CRLGG	-	1,415,039
Total U.S. Department of Treasury				-	131,627,285
U.S. Environmental Protection Agency					
Passed through Michigan Department of Environmental Quality Clean Water State Revolving Fund Cluster: Capitalization Grants for Clean Water State Revolving Funds	66.458		5446-01	-	5,495,097
Passed through Michigan Department of Environmental Quality Drinking Water State Revolving Fund Cluster: Capitalization Grants for Drinking Water State Revolving Funds	66.468		N/A	-	259
Passed through Michigan Department of Environmental Quality Beach Monitoring and Notification Program	66.472		CU-00E99310	-	2,500
Direct programs:					
Great Lakes Restoration Initiative	66.469	GL-00E02040		443,829	872,712
Rouge River AOC Wayne County Parks Habitat Restoration Design	66.469	GL-00E02432-2		-	304,624
Total Great Lakes Restoration Initiative				443,829	1,177,336
Brownfield Training, Research & Technical Assistance Grants and Cooperative Agreements	66.814	TR-00E02090-1		-	1,027
Brownfield Pilots Cooperative Agreements - RLF	66.818	BL-00E12102-4		-	71,181
Brownfield Authority Multipurpose Assessment and Clean up	66.818			-	22,145
Total Brownfield Cooperative Agreements				-	93,326
Total U.S. Environmental Protection Agency				443,829	6,769,545
U.S. Department of Health and Human Services					
Passed through Area Agency on Aging 1C:					
Aging Cluster - Nutrition Services	93.045		N/A	-	1,842,265
COVID-19 Aging Cluster - Nutrition Services	93.045		N/A	-	349,145
Aging Cluster - Nutrition Services	93.053		N/A	-	680,003
Total Aging Cluster				-	2,871,413
Passed through Michigan Department of Health and Human Services - Tuberculosis Control Program	93.116		E20202269-00	-	18,467

See notes to schedule of expenditures of federal awards.

Schedule of Expenditures of Federal Awards (Continued)

Year Ended September 30, 2020

Federal Agency/Pass-through Agency/Program Title	CFDA Number	Direct Award Identification Number	Pass-through Entity Identifying Number	Total Amount Provided to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)					
Direct programs:					
Health Center Cluster - Federally Qualified Health Center (FQHC)	93.224	H80CS24135-09-01		$ -	$ 1,907,425
ACA - Affordable Care Act for new & expanded services under the Health center Program	93.527	H80CS24135-09-01		-	290,165
COVID-19 Health Center Program	93.224	H8CCS34169		-	25,691
COVID-19 Health Center Program	93.224	HBECS38927		-	71,535
COVID-19 Health Center Program	93.527	H8DCS35505		-	245,144
Total Health Center Cluster				-	2,539,960
Passed through Michigan Department of Health and Human Services:					
Immunization Cluster - Immunizations Cooperative Agreements	93.268		E20202819-00	-	459,062
Immunization Cooperative Agreements	93.268		E20202821-00	-	1,000
Immunization Cluster - VFC Vaccines	93.268		N/A	-	341,854
Total Immunization Cooperative Agreements				-	801,916
COVID-19 Cooperative Agreement for Emergency Response: PHEP	93.354		20203941-00	-	1,125
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		E20202168-00	-	640
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		20200094-03	-	23,907
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323		20200094-03	-	234,587
Total ELC				-	259,134
Child Support Enforcement - Title IV-D	93.563		CSCOM-17-82003	-	2,464,019
Child Support Enforcement - Title IV-D	93.563		CSCOM-17-82003	-	2,723,998
Child Support Enforcement - Title IV-D	93.563		CSCOM-17-82003	-	14,859,106
Child Support Enforcement - Title IV-D	93.563		CSCOM-17-82003	-	578,216
Total Title IV D				-	20,625,339
Foster Care - Title IV-E	93.658		# FIA/DHS 207 A	-	391,327
Medicaid Cluster - Medical Assistance Program	93.778		E20201571-00	-	27,818
Medicaid Cluster - Crippled Children	93.778		E20201570-00	-	12,240
Medicaid Cluster - Medical Assistance Program	93.778		E20201573-00	-	351,220
Total Medicaid Cluster				-	391,278
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870		E20201930-00	-	313,796
National Bioterrorism Hospital Preparedness Program	93.069		E20201631-00	-	253,790
National Bioterrorism Hospital Preparedness Program	93.069		E20201632-00	-	174,478
Total National Bioterrorism Hospital Preparedness				-	428,268
AIDS Counseling and Testing	93.940		E20202707-00	-	146,399
Preventive Health Services - STD	93.977		E2020705-00	-	74,803
Maternal and Child Health Services Block Grant	93.994		E20202440-00	-	59,952
Maternal and Child Health Services Block Grant	93.994		E20202441-00	-	255,771
Maternal and Child Health Services Block Grant	93.994		E20202439-00	-	57,500
Maternal and Child Health Services Block Grant	93.994		E20202440-00	-	66,043
Maternal and Child Health Services Block Grant	93.994		20201572-00	-	108,750
Maternal and Child Health Services Block Grant	93.994		E20202442-00	-	34,435
Maternal and Child Health Services Block Grant	93.994		E20202440-00	-	103,308
Maternal and Child Health Services Block Grant	93.994		E20202441-00	-	296,666
Maternal and Child Health Services Block Grant	93.994		E20201570-00	-	23,729
Maternal and Child Health Services Block Grant	93.994		20202440-00	-	136,740
Maternal and Child Health Services Block Grant	93.994		E20202441-00	-	6,180
Total Maternal and Child Health Services Block Grant				-	1,149,074
Total U.S. Department of Health and Human Services				-	30,012,299
U.S. Department of Homeland Security					
Passed through Michigan Department of Natural Resources - Boating Safety Financial Assistance	97.012		MS20-018	-	89,907
Passed through Michigan State Police Emergency Management Performance Grants	97.042		EMC-2019-EP-00004	-	56,627
Homeland Security Grant Program	97.067		EMW-2018-SS-00042-S01	123,284	128,633
Homeland Security Grant Program	97.067		None	-	2,678
Homeland Security Grant Program	97.067		EMW-2017-SS-00013	24,818	201,475
Homeland Security Grant Program	97.067		EMW-2018-SS-00042	-	-
Total Homeland Security Grant Program				148,102	332,786
Total U.S. Department of Homeland Security				148,102	479,320
Total federal awards				**$ 3,930,163**	**$ 181,121,315**

See notes to schedule of expenditures of federal awards.

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of Charter County of Wayne, Michigan (the "County") under programs of the federal government for the year ended September 30, 2020. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the "Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported in the Schedule are reported on the same basis of accounting as the basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, except for expenditures related to CFDA 21.019, Coronavirus Relief Fund (CRF); CFDA 66.468, Capitalization Grants for Drinking Water - State Revolving Fund (DWSRF); CFDA 66.458, Capitalization Grants for Clean Water - State Revolving Fund (CWSRF); and CFDA 11.307, Urban Loan Fund.

CRF does not apply the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, but rather applies the U.S. Department of Treasury's guidance and frequently asked questions, as outlined in the 2020 Compliance Supplement Addendum.

Expenditures related to CFDA 66.468, DWSRF and CFDA 66.458, CWSRF are reported on the Schedule on the cash basis. The DWSRF and the CWSRF expenditures are reported in accordance with the subrecipient reporting guidelines outlined in the most recent OMB Compliance Supplement for CFDA 66.468 and CFDA 66.458. In fiscal year 2020, there were no expenditures related CFDA 66.458, DWSRF reported on the SEFA.

Expenditures related to CFDA 11.307, Urban Loan Fund, are reported based on a calculation described in Note 4.

The pass-through entity identifying numbers are presented where available.

For the purpose of charging indirect costs to federal awards, the County has elected not to use the 10 percent *de minimis* cost rate, as permitted by §200.414 of the Uniform Guidance.

Note 3 - Highway Planning and Construction Program

The County participates in 31 federally funded separate road, street, and bridge construction and repair projects, which are primarily administered by the Michigan Department of Transportation (MDOT). The projects, which are controlled by MDOT, are recorded in the County's general ledger and amounted to $21,377,889. The federal financial assistance administered directly by MDOT has not been included in the Schedule, as stipulated by guidance provided by MDOT.

Note 4 - Economic Adjustments Assistance - Urban Loan Fund (CDFA #11.307)

A federally funded revolving loan subgrant was received by the County from the State of Michigan in 1992. Beginning with the year ended September 30, 2011, the County assumed the administration of these funds. The funds are utilized to promote economic development for minority businesses and businesses in distressed communities. Under terms of the loan agreement, at least 75 percent of the funds in this program must be loaned or committed for loans.

The amount of the expenditure reported in the Schedule is calculated based on the formula provided in the OMB Compliance Supplement with a federal share rate of 100 percent and is as follows:

Balance of ULF loans outstanding at the end of fiscal year	$	153,435
Plus cash and investment balance in the ULF at fiscal year end		6,662
Plus administrative expenses paid out of ULF income during the fiscal year		-
Plus unpaid principal of all loans written off during the fiscal year		-
Total	$	160,097

Schedule of Findings and Questioned Costs

Year Ended September 30, 2020

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued:	Unmodified			
Internal control over financial reporting:				
• Material weakness(es) identified?	X	Yes		No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	X	Yes		None reported
Noncompliance material to financial statements noted?	X	Yes		None reported

Federal Awards

Internal control over major programs:				
• Material weakness(es) identified?	X	Yes		No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?		Yes	X	None reported
Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?	X	Yes		No

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster	Opinion
14.218	CDBG - Entitlement Grants Cluster	Unmodified
21.019	Coronavirus Relief Fund	Unmodified

Dollar threshold used to distinguish between type A and type B programs:	$3,000,000			
Auditee qualified as low-risk auditee?		Yes	X	No

Section II - Financial Statement Audit Findings

Reference Number	Finding
2020-001	**Finding Type** - Material weakness (repeat finding) **Criteria** - The County should have a process in place to ensure proper recording and reconciling of general ledger activity throughout the year, as well as identification and recording of all year-end closing entries in accordance with generally accepted accounting principles (GAAP) prior to the commencement of the audit. **Condition** - The County's general ledger and underlying financial records were not reconciled and closed in a timely manner. There were numerous adjustments that should have been identified by management that were instead identified during the audit of the County and the component units. **Context** - The accounting adjustments included corrections to eliminate the receivable for state revolving fund loan proceeds that were not drawn down until after year end, to correct beginning net position of governmental activities, and to reduce workers' compensation expenses and the year-end liability. There were also various adjustments to the financial statements that should have been made in order to correctly state the County's financial records at year end but were not adjusted, as management did not deem these items to be significant enough to correct in the accounting records. These are referred to as passed adjustments. The passed adjustments included corrections to record investments at fair market value, to increase current liabilities and expenses for account payable accruals, to adjust advances on deposit for road projects, to adjust liability accounts for amounts that should be refunded or forfeited, to reduce revenue and receivables for fiscal year 2021 activity recorded in fiscal year 2020, to net chargeback revenue with the related expenses, to decrease deferred inflows related to intergovernmental revenue, to decrease property tax receivables and property tax revenue for a correction to the estimated uncollectible taxes, to capitalize assets that are individually under the capitalization threshold but collectively over the threshold, to decrease revenue and receivables and increase deferred inflows for revenue not collected within the period of availability, to record an agency fund deposit in transit as cash as opposed to a contra liability, to further reduce workers' compensation expenses and the year-end liability, to increase expenses and current liabilities related to MDOT construction work, to reimburse the General Fund from the COVID-19 Fund for COVID-19-related expenditures, and to record receivable for the estimated amount to be collected from the Wayne County-Detroit CDE, Inc. in connection with the Small Business Microloan Program. These corrected and uncorrected misstatements resulted in changes totaling $37 million across multiple funds. **Cause** - The County did not have processes in place to ensure activity was properly reconciled to the general ledger throughout the year, and year-end closing entries were identified and recorded in the general ledger prior to the commencement of the audit. **Effect** - If the County had not recorded the auditor-identified entries, the financial statements would have been materially misstated.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-001 (Continued)	**Recommendation** - The County should work with all departments to ensure that each has adequate resources to fully and accurately reconcile and record activity throughout the year and identify and record year end entries prior to the start of the audit. An independent review of reconciliations and trial balances prior to the start of the audit would assist in identifying and correcting potential errors. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with the finding. Due to the COVID-19 pandemic coupled with reduction in staff from unexpected layoffs and furloughs, the plans to address this finding were delayed. Also, staff workloads increased due to accounting for the new CARES Act funding. Management will reassess staffing needs and roles and responsibilities for performing monthly analytical reviews of the County's trial balance. In addition, management will determine and implement the required training for performing account reconciliations.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-002	**Finding Type** - Material weakness (repeat finding) **Criteria** - The County should have appropriate overall monitoring procedures in place over the general ledger and external financial reporting function to ensure timely and accurate financial statements. **Condition** - The County lacked appropriate overall monitoring of account balances during the year in order to compile complete and accurate financial reports that resulted in many auditor-proposed journal entries. **Context** - The County did not have a process to assign all general ledger accounts to the appropriate person for overall monitoring, including analytical analysis. A variety of systems and decentralized staff are required to compile complete and accurate financial reports, which, in some cases, are not being done in a timely manner during the year. In addition, procedures are not in place to ensure that accounts, journal entries, and funds are reviewed regularly for accuracy and for completeness of all transactions. **Cause** - The County did not identify the resources necessary to ensure general ledger accounts were monitored and analyzed by appropriate individuals, including taking an overview of fund activity before finalization of the accounting records. **Effect** - As a result of the lack of appropriate overall monitoring procedures, there were many auditor-proposed journal entries. **Recommendation** - The County should develop overall monitoring procedures to aid in ensuring that all activity in a fund is complete, accurate, and logical. This includes assigning an appropriate individual to each general ledger account, as well as several individuals who would be responsible for the entire general ledger and financial statements to perform monitoring, analytical analysis, and adjustment as needed. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with the finding. Due to the COVID-19 pandemic coupled with reduction in staff from unexpected layoffs and furloughs, the plans to address this finding were delayed. Management will reassess staffing needs and roles and responsibilities to include monitoring and analytical analysis of general ledger account balances.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-003	**Finding Type -** Material weakness and material noncompliance (repeat finding) **Criteria** - There should be a process in place to ensure that the County complies with laws and regulations. • The Uniform Unclaimed Property Act (Public Act 29 of 1995) requires the Michigan Holder Transmittal Annual Report of Unclaimed Property to be submitted annually by November 1. Any holder of unclaimed property who fails to file a report of unclaimed property and escheat unclaimed amounts is subject to fines and penalties, as described in Public Act 29 of 1995. • Per Public Act 2 of 1968, Section 141.435 (2) states that total budgeted expenditures shall not exceed estimated revenue plus accumulated fund balance. In addition, Section 141.438 (3) states "Except as otherwise provided in Section 19, an administrative officer of the local unit shall not incur expenditures against an appropriation account in excess of the amount appropriated by the legislative body." • Per Public Act 2 of 1968, Section 141.434 (5), the chief administrative officer shall furnish to the legislative body information the legislative body requires for proper consideration of the recommended budget. Before final passage of a general appropriations act by the legislative body, a public hearing shall be held, as required by 1963 (2nd Ex Sess) PA 43, MCL 141.411 to 141.415, and the open meetings act, 1976 PA 267, MCL 15.261 to 15.275. **Condition** - There were instances identified where the County was not in compliance with laws and regulations as follows: • The County currently has checks outstanding related to both road construction performance bonds on deposit and agency fund liabilities that are considered abandoned under PA 29 of 1995 but have not been escheated to the State. • Expenditures exceed budgeted amounts in certain expenditure groups within the General Fund, COVID-19 Fund, Capital Project Fund (CJC), and multiple nonmajor governmental funds. • The County's original budget for Law Enforcement special revenue fund would have resulted in a fund deficit. The County's original and final budget for the Victim Witness special revenue fund would have resulted in a fund deficit. The County's original budget for the Community Corrections special revenue fund would have resulted in a deficit and the fund ended the year with an actual deficit. • There was no budget prepared and approved prior to the start of the fiscal year for the Greater Wayne County Economic Development Corporation or the Building Authority special revenue fund.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-003 (Continued)	**Context** - The County has not quantified the amount to be escheated to the State of Michigan and, therefore, has not escheated required items as of September 30, 2020. • For the General Fund, COVID-19 Fund, Capital Project Fund (CJC), and multiple nonmajor governmental funds, actual expenditures exceeded the approved budget. • For three nonmajor governmental funds, the County's original and/or final budget would have resulted in a projected fund deficit, as presented in the other supplemental information. One nonmajor special revenue fund ended in a deficit. • The Greater Wayne County Economic Development Corporation did not adopt a budget. The Building Authority did not formally approve a budget until the last month of the fiscal year. **Cause** - There is no process in place to fully monitor compliance with laws and regulations throughout the year. **Effect** - The County could be subject to penalties under PA 29 of 1995. The County, the Wayne County Building Authority, and the Greater Wayne County Development Corporation may be required to submit corrective action plans to the State. **Recommendation** - We recommend that the County implement a process that identifies specific individuals for identifying and monitoring applicable compliance requirements throughout the year. In addition, the County should file a Voluntary Disclosure Agreement (Form 4869) when submitting escheatments to the State. **Views of Responsible Officials and Planned Corrective Actions** - The Uniform Unclaimed Property Act (Public Act 29 of 1995) - Management agrees with the finding, and management and budget (M&B) will continue to work on finalizing a policy to address escheatment of funds and to identify unescheated funds that need to be sent to the State of Michigan. Per Public Act 2 of 1968, Section 141.435 (2) - Management agrees with the finding, and management and budget will continue to try and eliminate expenditures over budget. Also, M&B will reassess compliance requirements during the budget development process and monitor throughout the year. Per Public Act 2 of 1968, Section 141.434 (5) - Management agrees with the finding. A thorough discussion with responsible officials including elected offices personnel impacted by this finding will take place. Processes and procedures will be documented and implemented to ensure that an annual budget is adopted in accordance with Michigan Laws and Regulations.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-004	**Finding Type** - Material weakness (repeat finding) **Criteria** - The County should have a process in place to ensure that all assets are properly capitalized and that the recording of all year-end entries occurs prior to the commencement of the audit. **Condition** - The County does not have a review process in place to effectively identify and capitalize infrastructure projects or groups of assets. **Context** - The County did not have a process in place to ensure that all assets were capitalized and at the right amounts for fiscal year 2020. The following issues were identified during the audit: Plante & Moran, PLLC identified several road/bridge construction projects that were properly expensed in the Roads Fund but were not properly capitalized in the government-wide statements. The County identified $41.1 million in Milk River Drain assets that needed to be capitalized, of which $32.7 million was recorded as a prior period adjustment. As a result, capital asset adjustments were identified as part of the County's external audit totaling approximately $51.3 million. In addition, the County is not capitalizing items in accordance with generally accepted accounting principles when a group of assets exceeds the capitalization threshold. **Cause** - The County did not identify the appropriate individual or resources necessary to ensure an effective internal review process of the capital asset activity is in place. The County did not identify the Drainage District, a discretely presented component unit, as the owner of the drain project as it was being constructed. **Effect** - As a result of the lack of appropriate controls and procedures over capital asset recording, material journal entries were necessary to properly state year-end balances. **Recommendation** - The County should develop overall monitoring procedures to ensure that capital assets are recorded for infrastructure projects as they are taking place. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with this finding. The M&B financial reporting team will work with the M&B satellite team for DPS to incorporate and document processes and procedures for tracking and recording infrastructure projects to ensure that capital assets are properly capitalized.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-005	**Finding Type** - Material weakness (repeat finding) **Criteria** - The County should have a process in place to reconcile bank activity on a timely basis, to support bank reconciliation items, and to ensure cash balances are properly stated at year end. **Condition** - The County did not have procedures in place to ensure that all bank accounts were fully reconciled to the general ledger, that the reconciling items could be supported, and that reconciliations were performed and reviewed timely. **Context** - The County's Office of Management and Budget and the Wayne County Treasurer's Office (WCTO) have a two-step process for reconciling cash from the bank to the general ledger system. The treasurer's office is involved in the first part of the process to reconcile the cash ledger balances of RESIQ2, the tracking system for cash and investment balances utilized by the WCTO, while management and budget is responsible for the second part of the reconciliation process to reconcile the cash ledger balances of RESIQ2 to the general ledger system. It was identified that various months for both reconciliations were not prepared and reviewed timely during the year. **Cause** - The County did not identify the individual or resources necessary to ensure accurate preparation of bank reconciliations and that the reconciliations were prepared and reviewed timely. **Effect** - Without timely preparation and review of bank reconciliations, the County could fail to identify errors or misappropriations timely. **Recommendation** - The County should develop a bank reconciliation process involving both the Office of Management and Budget and the Wayne County Treasurer's Office and ensure bank reconciliations are prepared and reviewed timely. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with the finding. Due to staff reductions, we were unable to complete monthly bank reconciliations. We have reassigned duties to ensure that bank reconciliations are prepared timely and monthly.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-006	**Finding Type** - Material weakness (repeat finding) **Criteria** - The County should have a process in place to reconcile inmate property cash activity to the jail management system and ensure that sufficient controls are in place over cash functions. **Condition** - The County did not have procedures in place to ensure that the inmate property bank accounts were reconciled to the jail management system, that reconciling items are current, and that controls are in place over cash functions. **Context** - It was identified that a reconciliation of inmate property cash accounts and the jail management system is not performed. The cash reconciliation that is prepared has reconciling items for outstanding checks that cumulatively span approximately 15 years and have been increasing each year. Further, it was noted that blank checks are accessible to various individuals at the three jail sites, and every sergeant, lieutenant, and captain has check signing capabilities, which equates to roughly 60 individuals. **Cause** - The County did not previously identify the need to ensure an adequate reconciliation of inmate property balances or have the proper controls in place. **Effect** - Without adequate preparation of cash reconciliations and controls over cash functions, there exists the risk for misappropriation of assets. **Recommendation** - The County should develop a process to ensure that the inmate property bank account is reconciled to the jail management system, that cash reconciling items be reviewed for proper escheating to the State, and that access to blank checks and the number of check signers be limited to necessary personnel. **Views of Responsible Officials and Planned Corrective Actions** - The County did develop a process to ensure that the inmate property bank account is reconciled to the jail management system. The process was developed and implemented in October 2020. Due to the pandemic and the reduction in staff, the County was unable to develop the process prior to the September 30, 2020 year end.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-007	**Finding Type** - Material weakness **Criteria** - The County should have a process in place to reconcile the Downriver Communities debt service fund to ensure that the activity is properly reported and that cash and receivable balances with the participating communities are properly stated. **Condition** - The County did not have procedures in place to ensure that the Downriver Communities debt service fund activity was properly reconciled at year end. **Context** - The County recorded several adjustments to the Downriver Communities balances as a result of the improper recording of payments received from participating communities. The adjustments consisted of $3,026,956 for cash, $4,423,715 for receivables, $1,034,075 for current liabilities, $5,323,374 for deferred inflows, and $4,960,690 for revenue. Additionally, the County has cash balances that represent payments that have been receipted for receivables in the fund but are currently being reported as a liability rather than as a reduction of the receivable. An uncorrected misstatement has been reported to reflect the payments as a reduction of the receivable versus reporting as a liability. Finally, in the current year, the County concluded to report funds 365 and 367 as a part of the general debt service fund, resulting in an increase to fund balance of $510,202. **Cause** - The County has not implemented procedures to ensure an adequate reconciliation and reporting of the Downriver Communities funds. **Effect** - Without adequate preparation of reconciliations and controls over the Downriver Communities activity, the County could fail to identify errors or misappropriations on a timely basis. **Recommendation** - The County should develop a process to ensure that the Downriver Communities funds are reconciled timely and accurately. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with the finding. Working with stakeholders, such as the treasurer's office, M&B - financial reporting, and our community customers, processes and procedures will be documented and implemented to ensure that the Downriver Communities debt service fund activity is reconciled timely and accurately. In addition, conversations will ensue regarding the dollars in funds 365 and 367 to reach agreement on the ultimate disposition of those dollars before the 2021 fiscal year end.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-008	**Finding Type** - Significant deficiency **Criteria** - The County should have a process in place to reconcile the year-end undistributed property taxes to other authorities. **Condition** - The County did not have procedures in place to ensure that the undistributed property taxes were properly reconciled at year end. **Context** - While the County is distributing most tax collections to the other authorities on a timely basis, the County was unable to provide a detailed listing of the undistributed taxes and to whom they were owed that reconciled to the general ledger as of September 30, 2020. **Cause** - The County did not have the proper controls in place to reconcile the amounts owed to local units/external taxing authorities for undistributed taxes at year end. **Effect** - Without adequate controls over the balances owed to other authorities for undistributed property taxes, the County could fail to identify errors on a timely basis. **Recommendation** - The County should develop a process to ensure that the undistributed property taxes are reconciled timely and accurately. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with this comment and understands the importance of timely reconciling accounts. Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-009	**Finding Type** - Significant deficiency **Criteria** - The County should have a process in place to reconcile the delinquent tax receivable accounts at year end. **Condition** - The County did not have procedures in place to ensure that the delinquent tax receivable balances were properly reconciled at year end. **Context** - The County is inputting property tax administration (PTA) transactions appropriately; however, in the current year, the PTA mappings in the system changed, which resulted in the PTA system allocating transactions improperly or not at all. As a result, an uncorrected misstatement in the amount of $1,480,015 was identified due to the delinquent tax rollforward not reconciling to the trial balance. **Cause** - The County did not previously identify the need to ensure an adequate reconciliation of the delinquent tax receivable balances or have the proper controls in place. **Effect** - Without adequate reconciliations of the County's delinquent tax receivable balances, the County could fail to identify errors or misappropriations timely. **Recommendation** - The County should develop a process to ensure that the delinquent tax receivable accounts are reconciled timely and accurately. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with this comment and understands the importance of timely reconciling accounts. Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.

Section II - Financial Statement Audit Findings (Continued)

Reference Number	Finding
2020-010	**Finding Type** - Significant deficiency **Criteria** - The County should have a process in place to accurately reconcile the year-end unallocated cashier receipts. **Condition** - The County did not have procedures in place to ensure that the unallocated cashier receipts balance was properly reconciled at year end. **Context** - During testing of unallocated cashier receipts account in the trust and agency fund, the County provided supporting documentation indicating the account was understated by $2,128,258 at year end. **Cause** - The County did not perform a proper reconciliation of the unallocated cashier receipts balance, and the County did not have the proper controls in place. **Effect** - Without adequate reconciliations of the County's unallocated cashier receipts balance, the County could fail to identify errors or misappropriations timely. **Recommendation** - The County should develop a process to ensure that the unallocated cashier receipts account is reconciled timely and accurately. **Views of Responsible Officials and Planned Corrective Actions** - Management agrees with this comment and understands the importance of timely reconciling accounts. Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.

Section III - Federal Program Audit Findings

Reference Number	Finding
2020-011	**CFDA Number, Federal Agency, and Program Name** - 14.218 - U.S. Department of Housing and Urban Development - Community Development Block Grant (CDBG) - Entitlement Grants Cluster **Federal Award Identification Number and Year** - Contract numbers: B-16-UC-26-0003, B-17-UC-26-0003, B-18-UC-26-0003, B-19-UC-26-0003, B-20-UC-26-0003, and COVID-19 - CDBG CV **Pass-through Entity** - N/A **Finding Type** - Material weakness and material noncompliance with laws and regulations **Repeat Finding** - Yes, 2019-010 **Criteria** - 24 CFR 135.90 requires each recipient administering covered public housing assistance in excess of $200,000 in a program year to submit an annual Section 3 Summary Report to HUD. If the program providing the Section 3 covered assistance does not require an annual performance report, the Section 3 report is to be submitted by January 10 each year or within 10 days of the project completion, whichever is earlier. **Condition** - The County did not submit the required Section 3 Summary Report for the program year ended June 30, 2020. **Questioned Costs** - None **Identification of How Questioned Costs Were Computed** - Not applicable, as there are no questioned costs **Context** - The County is required to file the HUD 6002, Section 3 Summary Report for CDBG. **Cause and Effect** - Procedures and controls in place were not adequate to ensure the Section 3 Summary Report was filed, as required by HUD. **Recommendation** - We recommend the County implement a methodology, such as a checklist or calendar reminders, to ensure that the required Section 3 report is completed and submitted annually. Additionally, the County should retain documentation used to compile the data for the report. **Views of Responsible Officials and Planned Corrective Actions** - The County worked on putting in the Section 3 information for program year 2018, as agreed to with HUD, since there has been no reporting from the County in many years. We are in the process of catching up with program year 2019 and program year 2020 now that we have gained entry to the federal reporting system and have one year of reporting accomplished. The recent changes made to the CDBG program by the County starting in program year 2019 will make it easier to provide Section 3 information since the County is now the contracting entity for projects rather than the individual 34 participating jurisdiction communities. The County will now catch up on reporting and is moving forward with plans to report timely.

Warren C. Evans
County Executive

Charter County of Wayne, Michigan
Corrective Action Plan
2 CFR § 200.511(c)
September 30, 2020

FINANCIAL STATEMENT FINDINGS

Finding Number	Type	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-001	Material Weakness	The County's general ledger and underlying financial records were not reconciled and closed in a timely manner. There were numerous adjustments that should have been identified by management which were instead identified during the audit of the County and the component units.	Management agrees with the finding	Management will reassess staffing needs and roles and responsibilities for performing monthly analytical reviews of the County's trial balance. In addition, management will determine and implement the required training for performing account reconciliations.	12/31/21	Yogesh Gusani/Michael Bridges
2020-002	Material Weakness	The County lacked appropriate overall monitoring of account balances during the year in order to compile complete and accurate financial reports that resulted in many auditor-proposed journal entries.	Management agrees with the finding	Management will reassess staffing needs and roles and responsibilities to include monitoring and analytical analysis of general ledger account balances	12/31/21	Yogesh Gusani/Michael Bridges

Finding Number	Type	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-003	Material weakness and material noncompliance	The County currently has checks outstanding related to both road construction performance bonds on deposit and agency fund liabilities that are considered abandoned under PA 29 of 1995 but have not been escheated to the State Expenditures exceed budgeted amounts in certain expenditure groups within the General Fund, COVID-19 Fund, Capital Project Fund (CJC) and multiple nonmajor governmental funds. The County's original budget for Law Enforcement special revenue fund would have resulted in a fund deficit. The County's original and final budget for the Victim Witness special revenue fund would have resulted in a fund deficit. The County's original budget for the Community Corrections special revenue fund would have resulted in a deficit and the fund ended the year with an actual deficit. There was no budget prepared and approved prior to the start of the fiscal year for the Greater Wayne County Economic Development Corporation or the Building Authority special revenue fund.	Management agrees with the finding	Management and budget (M&B) will continue to work on finalizing a policy to address escheatment of funds and to identify unescheated funds that need to be sent to the State of Michigan. M&B) will continue to try and eliminate expenditures over budget. Also, M&B will reassess compliance requirements during the budget development process and monitor throughout the year. A thorough discussion with responsible officials including elected offices personnel impacted by this finding will take place. Processes and procedures will be documented and implemented to ensure that an annual budget is adopted in accordance with	6/30/22 09/30/21 09/30/21 09/30/21	Michael Bridges/Joan Theile Yogesh Gusani/Michael Bridges Venita Terry Wanda Taylor

Finding Number	Type	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
				Michigan Laws and Regulations.		
2020-004	Material Weakness	The County does not have a review process in place to effectively identify and capitalize infrastructure projects or group of assets.	Management agrees with the finding	The M& B Financial Reporting Team will work with the M&B Satellite Team for DPS to incorporate and document processes and procedures for tracking and recording infrastructure projects to ensure that capital assets are properly capitalized.	9/30/21	Yogesh Gusani/Michael Bridges
2020-005	Material Weakness	The County did not have procedures in place to ensure that all bank accounts were fully reconciled to the general ledger, that the reconciling items could be supported, and that reconciliations were performed and reviewed timely.	Management agrees with the finding	Due to staff reductions, we were unable to complete monthly bank reconciliations. We have reassigned duties to ensure that bank reconciliations are prepared timely and monthly.	9/30/21	Jean-Vierre Adams/LaShanda Thomas
2020-006	Material Weakness	The County did not have procedures in place to ensure that the inmate property bank accounts were reconciled to the jail management system, that reconciling items are current, and that controls are in place over cash functions	Management agrees with the finding	The County did develop a process to ensure that the inmate property bank account is reconciled to the jail management system. The process was developed and implemented in	Completed 10/31/20	Soumaya Harb

Finding Number	Type	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
				October 2020. Due to the Pandemic and the reduction in staff the County was unable to develop the process prior to year-end 9/30/2020.		
2020-007	Material Weakness	The County did not have procedures in place to ensure that the Downriver Communities debt service fund activity was properly reconciled at year-end.	Management agrees with the finding	Working with stakeholders, such as the Treasurer's Office, M& B - Financial Reporting and our Community customers, processes and procedures will be documented and implemented to ensure that the Downriver Communities Debt Service Fund activity is reconciled timely and accurately. In addition, conversations will ensue regarding the dollars in funds 365 & 367 to reach agreement on the ultimate disposition of those dollars before the current fiscal year end.	9/30/21	Suzanne Abouzenni/Moyna Moore/DPS Finance

Finding Number	Type	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-008	Significant Deficiency	The County did not have procedures in place to ensure that the undistributed property taxes were properly reconciled at year end.	Management agrees with the finding	Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.	9/30/21	Jean-Vierre Adams/LaShanda Thomas
2020-009	Significant Deficiency	The County did not have procedures in place to ensure that the delinquent tax receivable balances were properly reconciled at year-end.	Management agrees with the finding	Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.	9/30/21	Jean-Vierre Adams/LaShanda Thomas
2020-010	Significant Deficiency	The County did not have procedures in place to ensure that the unallocated cashier receipts balance was properly reconciled at year-end.	Management agrees with the finding	Due to staff reductions, management has reassigned staff to ensure that accounts are reconciled monthly.	9/30/21	Jean-Vierre Adams/LaShanda Thomas

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding Number	Federal Program	Condition Per Auditor	Management Response	Planned Corrective Action	Anticipated Completion Date	Responsible Contact Person
2020-011	CFDA 14.218 Entitlement Grants Cluster (CDBG)	The County did not submit the required Section 3 Summary Report for the program year ended June 30, 2020.	Management agrees with the finding	The recent changes made to the CDBG Program by the County starting in program year 2019 will make it easier to provide Section 3 information since the County is now the contracting entity for projects rather than the individual 34 Participating Jurisdiction communities. The County will work over the current year to catch up reporting and moving forward plans to report timely.	9/30/2021	Terry Carol, Tuesday Redmond

Charter County of Wayne, Michigan

Report to the Wayne County Commission,
the Audit Committee, and the County Executive

plante moran

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March 25, 2021

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

We have recently completed our audit of the Annual Comprehensive Financial Report (ACFR) of the Charter County of Wayne, Michigan (the "County") as of and for the year ended September 30, 2020. The purpose of this communication is to provide you with additional information regarding the scope and results of our audit that may assist you with your oversight responsibilities of the financial reporting process for which management is responsible.

Deliverables

We have provided our auditor's report letter on the County's basic financial statements, which the County has included as an integral part of the ACFR. We have also provided our auditor's report letters on four separately issued financial reports as follows:

- Wayne County Building Authority
- Sewage Disposal Systems
- Wayne County Land Bank Corporation
- Greater Wayne County Economic Development Corporation

In addition to the comments and recommendations in this letter, our observations and comments regarding the County's internal controls have been reported to you in the report on internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards* dated March 25, 2021. We recommend that the matters we have noted there be read in conjunction with the County's ACFR to obtain a complete analysis regarding the results of our audit.

We are providing the following letter of required audit communication and summary of unrecorded possible adjustments:

	Page
Results of the Audit	3-5
Attachment - Summary of Unrecorded Possible Audit Adjustments	6-7

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

March 25, 2021

We are grateful for the opportunity to be of service to the Charter County of Wayne, Michigan. Should you have any questions regarding the comments in this report, please do not hesitate to call.

Very truly yours,

Plante & Moran, PLLC

David H. Helisek, CPA
Partner

Stacey Reeves, CPA
Partner

Joe Kowalski, CPA
Partner

Beth Bialy, CPA
Partner

Results of the Audit

We have audited the financial statements of the Charter County of Wayne, Michigan as of and for the year ended September 30, 2020 and have issued our report thereon dated March 25, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated August 6, 2020, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities. Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the internal control of the County. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Our audit of the County's financial statements has also been conducted in accordance with *Government Auditing Standards*, issued by the Comptroller General of the United States. Under *Government Auditing Standards*, we are obligated to communicate certain matters that come to our attention related to our audit to those responsible for the governance of the County, including compliance with certain provisions of laws, regulations, contracts, and grant agreements; certain instances of error or fraud; illegal acts applicable to government agencies; and significant deficiencies in internal control that we identify during our audit. Toward this end, we issued a separate letter dated March 25, 2021 regarding our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on December 8, 2020.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the County are described in Note 1 to the financial statements.

No new accounting policies were adopted, and the application of existing policies was not changed during the fiscal year.

We noted no transactions entered into by the County during the year for which there is a lack of authoritative guidance or consensus.

There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The most sensitive estimates affecting the financial statements were as follows:

- **Self-insurance** - The County is self-insured for workers' compensation, certain health benefits and other claims (property damage, minor auto damage), litigation, and assessments. Claims that are probable of loss and estimable in amount have been reported in the September 30, 2020 financial statements as a liability. The amount of claims liability is based on a combination of analyses performed by outside consultants and internal analysis 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.

- **Net Other Postemployment Benefit Liability** - The net other postemployment benefit liability recorded in the financial statements is based on the actuary's calculation of the net OPEB liability. The actuary's calculation is based on significant estimates, including the anticipated rate of return on investments, estimated future health care costs, and employee eligibility rates. Management is responsible for reviewing the assumptions used in the actuary's calculation for reasonableness.

- **Pension Liability** - The County's estimate of defined benefit pension plan liabilities and expense is based on discount rates, investment rate of return, life expectancies, and other significant assumptions, which are used by an actuary to calculate the total pension liability. While the actuary uses multiple assumptions to calculate the total pension liability, it is the County's responsibility to assess whether the assumptions made are reasonable.

- **Calculation of Estimated Refunds and Chargebacks on Property Tax Appeals** - Property tax revenue is required to be recognized net of any uncollectible or refundable amounts. This involves estimating a liability for amounts collected that will need to be returned as a result of either Michigan Tax Tribunal (MTT) appeals or delinquent tax revolving fund chargebacks. The County has used historical data to estimate a provision of $3.5 million in the governmental funds for estimated MTT refunds and chargebacks.

We evaluated the key factors and assumptions used to develop the estimates above in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the financial statements are the long-term obligation disclosures included in Note 9, the disclosures related to the jail project in Note 22, the risk management disclosures in Note 10, the pension disclosures in Note 13, and the other postemployment benefits disclosures in Note 14. The disclosures in the financial statements are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The following significant misstatements detected as a result of audit procedures were corrected by management: capital assets, cash, contingent liabilities and related expenses, current liabilities, revenue, receivables, deferred inflows, and net position.

The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Significant Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the County, and business plans and strategies that may affect the risks of material misstatement, with management each year prior to our retention as the County's auditors. However, these discussions occurred in the normal course of our professional relationship, and our responses were not a condition of our retention.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 25, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a second opinion on certain situations. If a consultation involves application of an accounting principle to the County's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Information in Documents Containing Audited Financial Statements

Our responsibility for other information in documents containing the County's financial statements and report does not extend beyond the financial statements. We do not have an obligation to determine whether or not such other information is properly stated. However, we read the introductory section and statistical section, and nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information or manner of its presentation appearing in the financial statements.

This report is intended solely for the use of the Wayne County Commission, the audit committee, the county executive, and management of the Charter County of Wayne, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

We thank all of the County's personnel for their assistance during the audit. The audit process is a significant undertaking, requiring substantial effort from both the management & budget department and the Office of the Legislative Auditor General. Both departments were extremely accommodating and quick to address our requests. We appreciate the opportunity to serve as your auditors. We welcome any questions you may have regarding the foregoing comments, and we would be happy to discuss these or any other questions that you might have at your convenience.

Attachment - Summary of Unrecorded Possible Audit Adjustments

Governmental Activities and General Fund

- To adjust investments to fair market value at year end - $2,700,573 decrease to current assets and revenue
- To account for difference in uncollectible property tax percentage calculation - $774,142 decrease to current assets and deferred inflows of resources
- To record receivable for the estimated amount to be collected from the Wayne County - Detroit CDE, Inc. in connection with the Small Business Microloan Program - $1,500,000 increase to current assets and decrease to expenditures

Governmental Activities and Road Fund

- To adjust advances on deposit for road projects to actual - $2,980,035 decrease to current assets and increase to expenditures in the Road Fund; $2,980,035 decrease to current assets and increase to long-term assets in the governmental activities
- To accrue December 2020 MDOT vouchers not paid until January - $1,686,045 increase to current liabilities and expenditures in the Road Fund; $1,686,045 increase to current liabilities and long-term assets in the governmental activities
- There are various liability accounts where it is unknown how much of the balance should be refunded or forfeited.

Governmental Activities and Health Fund

- To adjust for revenue not collected within the period of availability and receivable balance that was overstated - $26,734 decrease to current assets, $18,567 increase to deferred inflows, and $45,301 decrease to revenue in the Health Fund; $26,734 decrease to current assets and revenue in the governmental activities

Governmental Activities and Juvenile Justice and Abuse/Neglect Fund

- To adjust for CCF revenue that related to fiscal year 2021 - $680,171 decrease to current assets and revenue

Governmental Activities and Aggregate Remaining Funds

- To adjust for unapplied receipts - $3,849,869 reduction to current assets and current liabilities
- To reduce certain interfund charges for services that should have been recorded on a net basis - $2,276,684 reduction to revenue and expenses
- To adjust undistributed tax collection deposit in transit - $4,505,769 increase to current assets and current liabilities
- To reduce the workers' compensation liability - $3,000,000 decrease to long-term liabilities and expenses

Governmental Activities and Delinquent Tax Revolving Fund

- To accrue for portion of an invoice improperly excluded from fiscal year 2020 - $237,500 increase to current liabilities and expenses
- To adjust unallocated cashier receipt account - $2,128,258 increase to current assets and revenue
- To reduce delinquent tax receivable - $1,480,015 decrease to current assets and revenue

Attachment - Summary of Unrecorded Possible Audit Adjustments (Continued)

Governmental Activities

- To adjust litigation accrual based on estimate from corporation counsel - $2,250,000 increase to long-term liabilities and expenses

General Fund and COVID-19 Fund

- To reimburse the General Fund for COVID-19 expenditures - $1,415,039 increase to General Fund current assets and decrease to expenditures; $1,415,039 increase to COVID-19 Fund current liabilities and expenditures

Discretely Presented Component Units

- To adjust for receipts not collected within the period of availability - $456,726 increase to deferred inflows of resources and decrease to revenue on the modified accrual basis statements

Overall

- The County does not have a process to capitalize assets that are individually under the capitalization threshold but collectively over the threshold. Therefore, certain capital assets may have been expensed when they more properly should have been capitalized.