

**Agenda**  
**Finance and Administration Committee**  
**West Olive Administration Building**  
**12220 Fillmore, West Olive, MI 49460**  
**Tuesday, July 20, 2010**  
**9:30 a.m.**

**Consent Items:**

1. Approval of the Agenda
2. Approval of Minutes from the June 15, 2010 Meeting.

**Action Items:**

3. Budget Adjustments Greater than \$50,000  
Suggested Motion:  
To approve budget adjustments #355, #356, #357, #358, #359, #360, #361, #393, #406 #407, #427 and #428.
4. Monthly Budget Adjustments  
Suggested Motion:  
To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June, 2010.
5. Statement of Review  
Suggested Motion:  
To approve the Statement of Review for the month of June, 2010.
6. Quarterly Financial Status Report  
Suggested Motion:  
To receive for information the Interim Financial Statement for General Fund, Mental Health and Public Health as of June 30, 2010.
7. Telecommunications System  
Suggested Motion:  
To approve and forward to the Board of Commissioners the recommendation to sign a contract with AT&T to upgrade the County Voice Communications system, and to authorize the expenditure of funds up to an amount of \$580,000 from the Telecommunications Reserve Fund to complete this project.
8. Purchase of MERS (Michigan Municipal Employees Retirement System) Military Service Credits for Terry P. Archambault  
Suggested Motion:  
To approve and forward to the Board of Commissioners the purchase of four (4) years of military service credits for Terry P. Archambault (Programmer/Analyst, Ottawa County Information Technology Department).

County Cost:	\$62,670.71
Employee Cost:	\$13,344.29
Total Cost:	\$76,015.00

9. Fiscal Services Personnel Request for Assistant Fiscal Services Director  
Suggested Motion:  
To approve and forward to the Board of Commissioners the proposal from Fiscal Services to eliminate one (1) full-time Senior Accountant position and create one (1) full-time Assistant Fiscal Services Director at a cost of \$25,157 (per recommendation of the Plante Moran Study).
10. Treasurer's Investment Report  
Suggested Motion:  
To receive for information the Treasurer's Quarterly Investment Report as of June 2010.
11. Northwest Ottawa Water System Refunding Bonds  
Suggested Motion:  
To approve and forward to the Board of Commissioners the Resolution authorizing County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$2,500,000, to refinance the Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Project Bonds.
12. Smoke Free Air Complaints – Proposed New Few Structure for Non-Food Establishment  
Suggested Motion:  
To approve and forward to the Board of Commissioners the resolution establishing fees and procedures for enforcement of the County non-smoking regulation and State non-smoking law. (MCL 333.12601 et seq.)  
(Presentation by Amy Oosterink, Tobacco Compliance Coordinator and Adam London, Environmental Health Services Manager)
13. Fee for Costs Associated with "Booting" Motor Vehicle of persons who do not comply with FOC Support Orders  
Suggested Motion:  
To direct Corporation Counsel to prepare a resolution for submission to the Board of Commissioners authorizing a fee of not to exceed \$250 for the costs associated with "booting" motor vehicles owned by persons who do not comply with FOC Support Orders.

**Discussion Items:**

14. 2011 Commissioner's Budget

**Adjournment**

**Comments on the day's business are to be limited to three (3) minutes.**

## FINANCE AND ADMINISTRATION COMMITTEE

### Proposed Minutes

DATE: June 15, 2010

TIME: 9:30 a.m.

PLACE: Fillmore Street Complex

PRESENT: Robert Karsten, Gordon Schrotenboer, Donald Disselkoen, Dennis Swartout

ABSENT: Roger Rycenga

STAFF & GUESTS: Alan Vanderberg, Administrator; Sherri Sayles, Deputy Clerk; Robert Spaman, Fiscal Services Director; Connie Vander Schaaf, Fiscal Services; Marie Waalkes, Human Resources Director; Greg Rappleye, Corporation Counsel; Ken Zarzecki, Road Commission; Keith Van Beek, Assistant Administrator; Peter Haefner, Vredeveld Haefner, LLC; Bradley Slagh, Treasurer

#### SUBJECT: CONSENT ITEMS

FC 10-075 Motion: To approve the agenda of today as presented and amended adding Action Item #15A – Ottawa County Sewer System Indemnification Agreement.

Moved by: Schrotenboer

UNANIMOUS

Approve by consent the minutes of the May 18, 2010 Finance and Administration Meeting and the June 8, 2010 Special Finance and Administration Committee Meeting.

#### SUBJECT: BUDGET ADJUSTMENTS GREATER THAN \$50,000

FC 10-076 Motion: To approve budget adjustments #258, #311, #312 and #313.

Moved by: Schrotenboer

UNANIMOUS

#### SUBJECT: MONTHLY BUDGET ADJUSTMENTS

FC 10-077 Motion: To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of May 2010.

Moved by: Disselkoen

UNANIMOUS

**SUBJECT: STATEMENT OF REVIEW**

FC 10-078 Motion: To approve the Statement of Review for the month of May 2010.  
Moved by: Schrotenboer **UNANIMOUS**

**SUBJECT: RESOLUTION TO APPROVE 2010 TAX ALLOCATION**

FC 10-079 Motion: To approve and forward to the Board of Commissioners the Resolution to accept and approve the 2010 Final Order of the Ottawa County Tax Allocation Board allocating 4.440 mills to the County of Ottawa.  
Moved by: Schrotenboer **UNANIMOUS**

**SUBJECT: TREASURER'S ANNUAL "BALANCE IN LAND SALE PROCEEDS ACCOUNT" REPORT**

FC 10-080 Motion: To receive for information and forward to the Board of Commissioners the Annual "Balance in Land Sale Proceeds Account" Report.  
Moved by: Schrotenboer **UNANIMOUS**

**SUBJECT: LETTER FROM AUDITORS REGARDING AUDITOR RESPONSIBILITY**

FC 10-081 Motion: To receive for information and forward to the Board of Commissioners the auditors' communication letter from Vredeveld Haefner LLC regarding their responsibility on the County's audit for the year ended December 31, 2009.  
Moved by: Disselkoen **UNANIMOUS**

**SUBJECT: LETTER FROM AUDITORS REGARDING AUDITOR RESPONSIBILITY**

FC 10-082 Motion: To receive for information and forward to the Board of Commissioners the auditors' communication letter from Vredeveld Haefner LLC regarding their responsibility on the County's Drain Commission audit for the year ended December 31, 2009.  
Moved by: Disselkoen **UNANIMOUS**

**SUBJECT: OTTAWA COUNTY DRAIN COMMISSIONER'S ANNUAL FINANCIAL REPORT – VREDEVELD HAEFNER LLC**

FC 10-083 Motion: To receive for information and forward to the Board of Commissioners the Ottawa County Drain Commissioner's Annual Financial Report for the year ended December 31, 2009.  
Moved by: Schrottenboer UNANIMOUS

SUBJECT: COUNTY OF OTTAWA ANNUAL FINANCIAL REPORT – VREDEVELD HAEFNER LLC

FC 10-084 Motion: To receive for information and forward to the Board of Commissioners the Comprehensive Annual Financial Report (CAFR) of the County of Ottawa for the year ended December 31, 2009.  
Moved by: Schrottenboer UNANIMOUS

SUBJECT: COUNTY OF OTTAWA'S SINGLE AUDIT REPORT – VREDEVELD HAEFNER LLC

FC 10-085 Motion: To receive for information and forward to the Board of Commissioners the County of Ottawa's Single Audit Report for the year ended December 31, 2009.  
Moved by: Karsten UNANIMOUS

SUBJECT: COST OF SERVICES ANALYSIS COURTS REPORT FEE IMPLEMENTATION

FC 10-086 Motion: To approve and recommend to the Board of Commissioners the implementation of Intensive Supervision increase fee in the Maximus Cost of Service Analysis Courts Report for Ottawa County dated May, 2010 effective August 1, 2010.  
Moved by: Schrottenboer UNANIMOUS

SUBJECT: PURCHASE OF MERS (MICHIGAN MUNICIPAL EMPLOYEES RETIREMENT SYSTEM) GENERIC SERVICE CREDITS FOR CHAD G. KLAVER

FC 10-087 Motion: To approve and forward to the Board of Commissioners the purchase of one (1) year of MERS Generic Service credit for \$12,066 (total cost to be paid by Chad G. Klaver).

Total Cost:	\$12,066
Employer Cost:	\$0
Employee Cost:	\$12,066

Moved by: Schrottenboer MOTION PASSED

Yeas: Messrs. Schrottenboer, Disselkoen, Swartout. (3)  
Nays: Mr. Karsten. (1)

**SUBJECT: BOND RESOLUTION: GRANDVILLE - OTTAWA  
COUNTY SEWAGE DISPOSAL SYSTEM**

FC 10-088 Motion: To approve and forward to the Board of Commissioners the Resolution authorizing the County Road Commission to issue Act 342 Bonds in the amount of \$21,000,000 to finance the 2010 Sewage Disposal System Improvement Project.  
Moved by: Disselkoen **UNANIMOUS**

**SUBJECT: OTTAWA COUNTY SEWER SYSTEM  
INDEMNIFICATION AGREEMENT**

FC 10-089 Motion: To approve and forward to the Board of Commissioners the Ottawa County Sewer System Indemnification Agreement between and among the County of Ottawa, Georgetown Charter Township, Jamestown Charter Township, and the City of Hudsonville.  
Moved by: Schrotenboer **UNANIMOUS**

**SUBJECT: DISCUSSION ITEMS**

1. Treasurer's Financial Month End Update for May 2010 – The May 2010 Financial Month End update was presented by Bradley Slagh. He also reported that the major investment agencies that he works with do not foresee the next rate adjustment until the end of 2011 or beginning of 2012. This will extend the low rate cycle for an additional amount of time.

**SUBJECT: ADJOURNMENT**

The meeting adjourned at 10:20 p.m.

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Fiscal Services

**Submitted By:** Bob Spaman

**Agenda Item:** Budget Adjustments Greater than \$50,000

## SUGGESTED MOTION:

To approve budget adjustments #355, #356, #357, #358, #359, #360, #361, #393, #406 #407, #427 and #428.

## SUMMARY OF REQUEST:

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

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

Compliance with the Ottawa County Operating Budget Policy.

## FINANCIAL INFORMATION:

Total Cost: \_\_\_\_\_ County Cost: \_\_\_\_\_ Included in Budget:  Yes  No

If not included in budget, recommended funding source: \_\_\_\_\_

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated  Non-Mandated  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #1-6

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator:

**Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@mottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:54:37 -0400

Committee/Governing/Advisory Board Approval Date: \_\_\_\_\_

## Budget Adjustments Over \$50,000

BA Number	Fund	Department	Explanation	Adjustment
355	Parks	Parks and Recreation	Received more donations than anticipated (Holland Country Club).	\$ 70,000
356	Parks	Parks and Recreation	Received more revenues than anticipated for Pigeon Winter Operations and Olive Shores 2009 grant reimbursements carry over.	\$ 195,152
357	9/30 Grant Programs	Michigan Prison Reentry Initiative	To adjust Michigan Prison Reentry Initiative budget due to State Department of Corrections decrease.	\$ 68,372
358	Energy Conservation	Energy Conservation	Reflect 2010 portion of stimulus energy grant.	\$ 522,800
359	Parks	Parks and Recreation	Increase project budget for Eastmanville Bayou Park due to addition of project alternates as approved by the Parks Commission.	\$ 82,960
360	Grant Program - Pass Through	Public Safety Interoperable Communication Grant	Establish the Public Safety Interoperable Communications (PSIC) Grant Pass Through Funds to Local Entities and Ottawa County Sheriff's Department.	\$ 168,071
361	Protected Self-Funded Unemployment	Unemployment Insurance	Increase in Unemployment claims due to layoffs and benefit extensions.	\$ 151,043
393	Sheriff Grant Programs	Port Security 2009	Establish the 2009 Port Security Equipment and Training Grant.	\$ 201,797
406	Sheriff Grant Programs	Port Security 2010	Establish the 2010 Port Security Equipment Grant.	\$ 229,373
407	Child Care - Circuit Court	Placement Costs / Charges	Cover increases in administrative rates at Foster Care facilities approved by the State.	\$ 161,000
427	9/30 Grant Programs	National Energy Grant	To increase National Energy Grant by State allocation	\$ 416,191
428	General	Operating Transfers	Pay Community Mental Health audit findings with fund balance designated for Community Mental Health	\$ 159,070



# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Fiscal Services

**Submitted By:** Bob Spaman

**Agenda Item:** Monthly Budget Adjustments

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June, 2010.

## SUMMARY OF REQUEST:

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

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

Compliance with the Ottawa County Operating Budget Policy.

## FINANCIAL INFORMATION:

Total Cost: \_\_\_\_\_ County Cost: \_\_\_\_\_ Included in Budget:  Yes  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated  Non-Mandated  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #1-6

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator:

**Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:58:22 -0400

Committee/Governing/Advisory Board Approval Date:

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>TO BRK OUT_INSNVSVE_SV</u>							
BA 258	6/14/2010	2748	7432	0031	8080.0000	Service Contracts	142,500.00
BA 258	6/14/2010	2748	7433	0031	8440.0040	Other Training	142,500.00-
<u>AMEND_REMNUMNTATN_BDG</u>							
BA 311	6/21/2010	1010	2450		5750.0000	St Survey & Remonumentatn	23,858.00-
BA 311	6/21/2010	1010	2450		7040.0000	Salaries - Regular	5,358.00
BA 311	6/21/2010	1010	2450		7150.0000	Social Security	413.00
BA 311	6/21/2010	1010	2450		7160.0000	Hospitalization	1,250.00
BA 311	6/21/2010	1010	2450		7160.0020	OPEB - Health Care	50.00
BA 311	6/21/2010	1010	2450		7170.0000	Life Insurance	11.00
BA 311	6/21/2010	1010	2450		7180.0000	Retirement & Sick Leave	563.00
BA 311	6/21/2010	1010	2450		7180.0010	457 Plan Contribution	39.00
BA 311	6/21/2010	1010	2450		7190.0000	Dental Insurance	70.00
BA 311	6/21/2010	1010	2450		7200.0000	Worker'S Compensation	2.00
BA 311	6/21/2010	1010	2450		7220.0000	Unemployment	4.00
BA 311	6/21/2010	1010	2450		7230.0000	Optical Insurance	17.00
BA 311	6/21/2010	1010	2450		7240.0000	Disability Insurance	20.00
BA 311	6/21/2010	1010	2450		7300.0000	Postage	100.00-
BA 311	6/21/2010	1010	2450		7390.0000	Operational Supplies	1,192.00-
BA 311	6/21/2010	1010	2450		8080.0000	Service Contracts	75,880.00-
BA 311	6/21/2010	1010	2450		8210.0000	Contractual - Other	900.00
BA 311	6/21/2010	1010	2450		8600.0000	Travel - Mileage	202.00-
BA 311	6/21/2010	1010	2450		9400.0000	Equipment Rental	3.00
<u>REFLECT_REPYMNT_OF_MUNN</u>							
BA 312	6/14/2010	1010	2010		6070.0090	Fees - Out County Housing	90,000.00
BA 312	6/14/2010	1010	2530		6710.0000	Other Revenue	90,000.00-
<u>ADJUSTMENTS_TO_COINSID</u>							
BA 313	6/16/2010	2220	6491	0363	5550.0030	State Institutions	21,675.00-
BA 313	6/16/2010	2220	6491	0363	8270.0000	Client Care	21,675.00
BA 313	6/16/2010	2220	6491	1240	5180.0010	Medicare	1,000.00-
BA 313	6/16/2010	2220	6491	1240	5550.0020	Community Program	40,000.00-
BA 313	6/16/2010	2220	6491	1240	6070.0220	Insurance Fees	50.00-
BA 313	6/16/2010	2220	6491	1240	6070.0270	Chgs/Serv-Mental Health	100.00
BA 313	6/16/2010	2220	6491	1240	7040.0000	Salaries - Regular	12,500.00
BA 313	6/16/2010	2220	6491	1240	7050.0000	Salaries - Temporary	500.00-
BA 313	6/16/2010	2220	6491	1240	7150.0000	Social Security	250.00
BA 313	6/16/2010	2220	6491	1240	7160.0000	Hospitalization	3,000.00-
BA 313	6/16/2010	2220	6491	1240	7160.0020	OPEB - Health Care	200.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6491	1240	7170.0000	Life Insurance	105.00
BA 313	6/16/2010	2220	6491	1240	7180.0000	Retirement & Sick Leave	2,650.00
BA 313	6/16/2010	2220	6491	1240	7180.0010	457 Plan Contribution	530.00
BA 313	6/16/2010	2220	6491	1240	7190.0000	Dental Insurance	600.00
BA 313	6/16/2010	2220	6491	1240	7200.0000	Worker'S Compensation	100.00
BA 313	6/16/2010	2220	6491	1240	7220.0000	Unemployment	300.00
BA 313	6/16/2010	2220	6491	1240	7230.0000	Optical Insurance	200.00
BA 313	6/16/2010	2220	6491	1240	7270.0000	Office Supplies	650.00
BA 313	6/16/2010	2220	6491	1240	7280.0000	Printing & Binding	300.00
BA 313	6/16/2010	2220	6491	1240	8500.0000	Telephone	2,350.00
BA 313	6/16/2010	2220	6491	1245	5550.0160	Nursing Home Review	14,250.00
BA 313	6/16/2010	2220	6491	1245	8270.0000	Client Care	14,250.00
BA 313	6/16/2010	2220	6491	1347	6070.0270	Chgs/Serv-Mental Health	5,500.00
BA 313	6/16/2010	2220	6491	1347	8270.0000	Client Care	250,000.00
BA 313	6/16/2010	2220	6491	1349	6070.0000	Chrgs. For Serv. - Fees	1,500.00
BA 313	6/16/2010	2220	6491	1349	7040.0000	Salaries - Regular	41,500.00
BA 313	6/16/2010	2220	6491	1349	7150.0000	Social Security	3,975.00
BA 313	6/16/2010	2220	6491	1349	7160.0000	Hospitalization	10,280.00
BA 313	6/16/2010	2220	6491	1349	7160.0020	OPPB - Health Care	300.00
BA 313	6/16/2010	2220	6491	1349	7170.0000	Life Insurance	1,750.00
BA 313	6/16/2010	2220	6491	1349	7180.0000	Retirement & Sick Leave	4,695.00
BA 313	6/16/2010	2220	6491	1349	7180.0010	457 Plan Contribution	1,425.00
BA 313	6/16/2010	2220	6491	1349	7190.0000	Dental Insurance	600.00
BA 313	6/16/2010	2220	6491	1349	7200.0000	Worker'S Compensation	550.00
BA 313	6/16/2010	2220	6491	1349	7220.0000	Unemployment	1,000.00
BA 313	6/16/2010	2220	6491	1349	7230.0000	Optical Insurance	150.00
BA 313	6/16/2010	2220	6491	1349	7270.0000	Office Supplies	1,000.00
BA 313	6/16/2010	2220	6491	1349	7280.0000	Printing & Binding	20.00
BA 313	6/16/2010	2220	6491	1349	7390.0000	Operational Supplies	2,000.00
BA 313	6/16/2010	2220	6491	1349	8500.0000	Telephone	4,000.00
BA 313	6/16/2010	2220	6491	1349	8590.0000	Transportation Charges	500.00
BA 313	6/16/2010	2220	6491	1349	8650.0000	Gas And Oil	800.00
BA 313	6/16/2010	2220	6491	1349	9100.0000	Insurance & Bonds	25.00
BA 313	6/16/2010	2220	6491	1349	9200.0000	Utilities	2,000.00
BA 313	6/16/2010	2220	6491	1357	6070.0270	Chgs/Serv-Mental Health	70,000.00
BA 313	6/16/2010	2220	6491	1357	6750.0010	Donations	200.00
BA 313	6/16/2010	2220	6491	1357	7160.0020	OPPB - Health Care	400.00
BA 313	6/16/2010	2220	6491	1357	7170.0000	Life Insurance	72.00
BA 313	6/16/2010	2220	6491	1357	7180.0000	Retirement & Sick Leave	2,345.00
BA 313	6/16/2010	2220	6491	1357	7180.0010	457 plan Contribution	1,345.00
BA 313	6/16/2010	2220	6491	1357	7190.0000	Dental Insurance	150.00
BA 313	6/16/2010	2220	6491	1357	7200.0000	Worker'S Compensation	600.00
BA 313	6/16/2010	2220	6491	1357	7220.0000	Unemployment	1,000.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6491	1357	7230.0000	Optical Insurance	40.00
BA 313	6/16/2010	2220	6491	1357	7270.0000	Office Supplies	2,000.00-
BA 313	6/16/2010	2220	6491	1357	7280.0000	Printing & Binding	55.00
BA 313	6/16/2010	2220	6491	1357	7300.0000	Postage	100.00-
BA 313	6/16/2010	2220	6491	1358	8590.0000	Transportation Charges	665.00
BA 313	6/16/2010	2220	6491	1440	7170.0000	Life Insurance	15.00
BA 313	6/16/2010	2220	6491	1440	7180.0000	Retirement & Sick Leave	295.00
BA 313	6/16/2010	2220	6491	1440	7190.0000	Dental Insurance	70.00
BA 313	6/16/2010	2220	6491	1440	7200.0000	Worker'S Compensation	15.00-
BA 313	6/16/2010	2220	6491	1440	7220.0000	Unemployment	50.00-
BA 313	6/16/2010	2220	6491	1440	7230.0000	Optical Insurance	15.00
BA 313	6/16/2010	2220	6491	1440	7270.0000	Office Supplies	225.00
BA 313	6/16/2010	2220	6491	1440	7280.0000	Printing & Binding	135.00
BA 313	6/16/2010	2220	6491	1440	7300.0000	Postage	362.00
BA 313	6/16/2010	2220	6491	1440	7390.0000	Operational Supplies	74.00
BA 313	6/16/2010	2220	6491	1440	8500.0000	Telephone	82.00
BA 313	6/16/2010	2220	6491	1440	8650.0000	Gas And Oil	37.00
BA 313	6/16/2010	2220	6491	1440	8660.0000	Vehicle Repairs & Maint.	18.00
BA 313	6/16/2010	2220	6491	1440	8680.0000	Vehicle Insurance	105.00
BA 313	6/16/2010	2220	6491	1455	6070.0270	Chgs/Serv-Mental Health	550.00-
BA 313	6/16/2010	2220	6491	1460	6070.0010	Residential Fees	3,500.00-
BA 313	6/16/2010	2220	6491	1460	6070.0270	Chgs/Serv-Mental Health	15,000.00
BA 313	6/16/2010	2220	6491	1460	6670.0000	Rent	70,000.00
BA 313	6/16/2010	2220	6491	1460	8270.0000	Client Care	169,509.00-
BA 313	6/16/2010	2220	6491	1460	8270.0040	Client Care-Personal Care	40,830.00
BA 313	6/16/2010	2220	6491	5400	7040.0000	Salaries - Regular	5,500.00
BA 313	6/16/2010	2220	6491	5400	7150.0000	Social Security	110.00
BA 313	6/16/2010	2220	6491	5400	7160.0000	Hospitalization	1,900.00
BA 313	6/16/2010	2220	6491	5400	7160.0020	OPEB - Health Care	75.00
BA 313	6/16/2010	2220	6491	5400	7170.0000	Life Insurance	20.00
BA 313	6/16/2010	2220	6491	5400	7180.0000	Retirement & Sick Leave	700.00
BA 313	6/16/2010	2220	6491	5400	7180.0010	457 Plan Contribution	25.00
BA 313	6/16/2010	2220	6491	5400	7190.0000	Dental Insurance	120.00
BA 313	6/16/2010	2220	6491	5400	7200.0000	Worker'S Compensation	2.00
BA 313	6/16/2010	2220	6491	5400	7220.0000	Unemployment	10.00-
BA 313	6/16/2010	2220	6491	5400	8080.0000	Optical Insurance	25.00
BA 313	6/16/2010	2220	6491	5400	8500.0000	Service Contracts	1,000.00-
BA 313	6/16/2010	2220	6491	5400	8500.0000	Telephone	427.00
BA 313	6/16/2010	2220	6491	5401	7040.0000	Salaries - Regular	4,500.00
BA 313	6/16/2010	2220	6491	5401	7150.0000	Social Security	200.00
BA 313	6/16/2010	2220	6491	5401	7160.0000	Hospitalization	750.00
BA 313	6/16/2010	2220	6491	5401	7160.0020	OPEB - Health Care	30.00
BA 313	6/16/2010	2220	6491	5401	7170.0000	Life Insurance	25.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6491	5401	7180.0000	Retirement & Sick Leave	130.00
BA 313	6/16/2010	2220	6491	5401	7180.0010	457 Plan Contribution	40.00
BA 313	6/16/2010	2220	6491	5401	7190.0000	Dental Insurance	50.00
BA 313	6/16/2010	2220	6491	5401	7220.0000	Unemployment	50.00-
BA 313	6/16/2010	2220	6491	5401	7230.0000	Optical Insurance	10.00
BA 313	6/16/2010	2220	6491	5401	7270.0000	Office Supplies	50.00
BA 313	6/16/2010	2220	6491	5401	8600.0000	Travel - Mileage	50.00
BA 313	6/16/2010	2220	6491	5510	5550.0020	Community Program	16,722.00-
BA 313	6/16/2010	2220	6491	5510	6070.0000	Chrgs. For Serv. - Fees	100.00
BA 313	6/16/2010	2220	6491	5510	6070.0270	Chgs/Serv-Mental Health	1,000.00-
BA 313	6/16/2010	2220	6491	5510	7040.0000	Salaries - Regular	20,900.00-
BA 313	6/16/2010	2220	6491	5510	7150.0000	Social Security	4,380.00-
BA 313	6/16/2010	2220	6491	5510	7160.0000	Hospitalization	8,050.00-
BA 313	6/16/2010	2220	6491	5510	7160.0020	OPFB - Health Care	200.00-
BA 313	6/16/2010	2220	6491	5510	7170.0000	Life Insurance	30.00
BA 313	6/16/2010	2220	6491	5510	7180.0000	Retirement & Sick Leave	2,490.00-
BA 313	6/16/2010	2220	6491	5510	7190.0000	Dental Insurance	250.00-
BA 313	6/16/2010	2220	6491	5510	7200.0000	Worker'S Compensation	100.00-
BA 313	6/16/2010	2220	6491	5510	7220.0000	Unemployment	575.00-
BA 313	6/16/2010	2220	6491	5510	7230.0000	Optical Insurance	60.00-
BA 313	6/16/2010	2220	6491	5510	7270.0000	Office Supplies	1,400.00
BA 313	6/16/2010	2220	6491	5510	7280.0000	Printing & Binding	300.00-
BA 313	6/16/2010	2220	6491	5510	8500.0000	Telephone	1,650.00
BA 313	6/16/2010	2220	6491	5514	8210.0000	Contractual - Other	10,000.00
BA 313	6/16/2010	2220	6491	5522	7040.0000	Salaries - Regular	48,275.00-
BA 313	6/16/2010	2220	6491	5522	7150.0000	Social Security	6,725.00-
BA 313	6/16/2010	2220	6491	5522	7160.0000	Hospitalization	7,000.00-
BA 313	6/16/2010	2220	6491	5522	7160.0020	OPFB - Health Care	500.00-
BA 313	6/16/2010	2220	6491	5522	7170.0000	Life Insurance	250.00-
BA 313	6/16/2010	2220	6491	5522	7180.0000	Retirement & Sick Leave	10,275.00-
BA 313	6/16/2010	2220	6491	5522	7180.0010	457 Plan Contribution	250.00-
BA 313	6/16/2010	2220	6491	5522	7190.0000	Dental Insurance	1,000.00-
BA 313	6/16/2010	2220	6491	5522	7200.0000	Worker'S Compensation	100.00-
BA 313	6/16/2010	2220	6491	5522	7220.0000	Unemployment	500.00-
BA 313	6/16/2010	2220	6491	5522	7230.0000	Optical Insurance	200.00-
BA 313	6/16/2010	2220	6491	5522	7270.0000	Office Supplies	630.00
BA 313	6/16/2010	2220	6491	5522	8500.0000	Telephone	750.00-
BA 313	6/16/2010	2220	6492	5511	7040.0000	Salaries - Regular	410.00
BA 313	6/16/2010	2220	6492	5511	7150.0000	Social Security	25.00
BA 313	6/16/2010	2220	6492	5511	7160.0000	Hospitalization	130.00
BA 313	6/16/2010	2220	6492	5511	7160.0020	OPFB - Health Care	6.00
BA 313	6/16/2010	2220	6492	5511	7170.0000	Life Insurance	2.00
BA 313	6/16/2010	2220	6492	5511	7190.0000	Dental Insurance	8.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6492	5511	7200.0000	Worker'S Compensation	3.00
BA 313	6/16/2010	2220	6492	5511	7220.0000	Unemployment	4.00
BA 313	6/16/2010	2220	6492	5511	7230.0000	Optical Insurance	3.00
BA 313	6/16/2010	2220	6492	5540	7040.0000	Salaries - Regular	75.00
BA 313	6/16/2010	2220	6492	5540	7150.0000	Social Security	10.00
BA 313	6/16/2010	2220	6492	5540	7160.0000	Hospitalization	60.00
BA 313	6/16/2010	2220	6492	5540	7230.0000	Optical Insurance	1.00
BA 313	6/16/2010	2220	6492	5541	7040.0000	Salaries - Regular	1,375.00
BA 313	6/16/2010	2220	6492	5541	7150.0000	Social Security	85.00
BA 313	6/16/2010	2220	6492	5541	7160.0000	Hospitalization	375.00
BA 313	6/16/2010	2220	6492	5541	7170.0000	Life Insurance	3.00
BA 313	6/16/2010	2220	6492	5541	7180.0000	Retirement & Sick Leave	55.00
BA 313	6/16/2010	2220	6492	5541	7190.0000	Dental Insurance	20.00
BA 313	6/16/2010	2220	6492	5541	7200.0000	Worker'S Compensation	5.00
BA 313	6/16/2010	2220	6492	5541	7220.0000	Unemployment	5.00
BA 313	6/16/2010	2220	6492	5541	7230.0000	Optical Insurance	5.00
BA 313	6/16/2010	2220	6493	0361	5550.0030	State Institutions	10,000.00
BA 313	6/16/2010	2220	6493	0361	8270.0000	Client Care	60,000.00
BA 313	6/16/2010	2220	6493	0362	8270.0000	Client Care	50,000.00
BA 313	6/16/2010	2220	6493	3240	5180.0010	Medicare	3,000.00
BA 313	6/16/2010	2220	6493	3240	5550.0020	Community Program	70,000.00
BA 313	6/16/2010	2220	6493	3240	6070.0000	Chrgs. For Serv. - Fees	200.00
BA 313	6/16/2010	2220	6493	3240	6070.0220	Insurance Fees	1,500.00
BA 313	6/16/2010	2220	6493	3240	6070.0270	Chgs/Serv-Mental Health	300.00
BA 313	6/16/2010	2220	6493	3240	6710.0000	Other Revenue	100.00
BA 313	6/16/2010	2220	6493	3240	7040.0000	Salaries - Regular	25,500.00
BA 313	6/16/2010	2220	6493	3240	7050.0000	Salaries - Temporary	320.00
BA 313	6/16/2010	2220	6493	3240	7090.0000	Overtime	4,375.00
BA 313	6/16/2010	2220	6493	3240	7150.0000	Social Security	3,000.00
BA 313	6/16/2010	2220	6493	3240	7160.0000	Hospitalization	10,000.00
BA 313	6/16/2010	2220	6493	3240	7160.0020	OPFB - Health Care	350.00
BA 313	6/16/2010	2220	6493	3240	7180.0000	Retirement & Sick Leave	5,080.00
BA 313	6/16/2010	2220	6493	3240	7180.0010	457 Plan Contribution	250.00
BA 313	6/16/2010	2220	6493	3240	7190.0000	Dental Insurance	400.00
BA 313	6/16/2010	2220	6493	3240	7200.0000	Worker'S Compensation	50.00
BA 313	6/16/2010	2220	6493	3240	7220.0000	Unemployment	600.00
BA 313	6/16/2010	2220	6493	3240	7230.0000	Optical Insurance	100.00
BA 313	6/16/2010	2220	6493	3240	7280.0000	Printing & Binding	135.00
BA 313	6/16/2010	2220	6493	3241	7040.0000	Salaries - Regular	46,975.00
BA 313	6/16/2010	2220	6493	3241	7150.0000	Social Security	4,380.00
BA 313	6/16/2010	2220	6493	3241	7160.0000	Hospitalization	12,500.00
BA 313	6/16/2010	2220	6493	3241	7160.0020	OPFB - Health Care	300.00
BA 313	6/16/2010	2220	6493	3241	7170.0000	Life Insurance	120.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
BA 313	6/16/2010	2220	6493	3241	7180.0000	Retirement & Sick Leave	6,500.00-
BA 313	6/16/2010	2220	6493	3241	7180.0010	457 Plan Contribution	250.00-
BA 313	6/16/2010	2220	6493	3241	7190.0000	Dental Insurance	400.00-
BA 313	6/16/2010	2220	6493	3241	7200.0000	Worker'S Compensation	100.00-
BA 313	6/16/2010	2220	6493	3241	7220.0000	Unemployment	600.00-
BA 313	6/16/2010	2220	6493	3241	7230.0000	Optical Insurance	100.00-
BA 313	6/16/2010	2220	6493	3241	7270.0000	Office Supplies	1,545.00
BA 313	6/16/2010	2220	6493	3241	7280.0000	Printing & Binding	125.00
BA 313	6/16/2010	2220	6493	3241	7300.0000	Postage	145.00
BA 313	6/16/2010	2220	6493	3241	7390.0000	Operational Supplies	1,000.00
BA 313	6/16/2010	2220	6493	3241	8500.0000	Telephone	1,650.00
BA 313	6/16/2010	2220	6493	3242	5550.0020	Community Program	28,000.00-
BA 313	6/16/2010	2220	6493	3242	7150.0000	Hospitalization	6,280.00-
BA 313	6/16/2010	2220	6493	3242	7160.0020	OPBB - Health Care	175.00-
BA 313	6/16/2010	2220	6493	3242	7180.0010	457 Plan Contribution	1,300.00
BA 313	6/16/2010	2220	6493	3242	7190.0000	Dental Insurance	300.00-
BA 313	6/16/2010	2220	6493	3242	7230.0000	Optical Insurance	50.00-
BA 313	6/16/2010	2220	6493	3242	7280.0000	Printing & Binding	400.00-
BA 313	6/16/2010	2220	6493	3242	7300.0000	Postage	400.00-
BA 313	6/16/2010	2220	6493	3242	8500.0000	Telephone	600.00
BA 313	6/16/2010	2220	6493	3243	6710.0000	Other Revenue	500.00
BA 313	6/16/2010	2220	6493	3243	7390.0000	Operational Supplies	5,000.00-
BA 313	6/16/2010	2220	6493	3243	8080.0000	Service Contracts	500.00
BA 313	6/16/2010	2220	6493	3243	8270.0000	Client Care	500.00-
BA 313	6/16/2010	2220	6493	3243	8500.0000	Telephone	100.00-
BA 313	6/16/2010	2220	6493	3243	8590.0000	Transportation Charges	2,000.00-
BA 313	6/16/2010	2220	6493	3244	6070.0220	Insurance Fees	1,000.00
BA 313	6/16/2010	2220	6493	3244	6070.0270	Chgs/Serv-Mental Health	1,000.00
BA 313	6/16/2010	2220	6493	3244	7160.0000	Hospitalization	3,500.00-
BA 313	6/16/2010	2220	6493	3244	7170.0000	Life Insurance	20.00
BA 313	6/16/2010	2220	6493	3244	7180.0000	Retirement & Sick Leave	4,500.00-
BA 313	6/16/2010	2220	6493	3244	7200.0000	Worker'S Compensation	30.00-
BA 313	6/16/2010	2220	6493	3244	7220.0000	Unemployment	600.00-
BA 313	6/16/2010	2220	6493	3244	7270.0000	Office Supplies	1,500.00
BA 313	6/16/2010	2220	6493	3244	7280.0000	Printing & Binding	1,000.00-
BA 313	6/16/2010	2220	6493	3244	7300.0000	Postage	2,500.00-
BA 313	6/16/2010	2220	6493	3244	8500.0000	Telephone	200.00
BA 313	6/16/2010	2220	6493	3244	8600.0000	Travel - Mileage	250.00-
BA 313	6/16/2010	2220	6493	3246	5550.0160	Nursing Home Review	30,000.00
BA 313	6/16/2010	2220	6493	3246	6070.0270	Chgs/Serv-Mental Health	100.00
BA 313	6/16/2010	2220	6493	3246	8270.0000	Client Care	30,000.00-
BA 313	6/16/2010	2220	6493	3247	7040.0000	Salaries - Regular	5,250.00

ADJUSTMENTS TO COINSID

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
BA 313	6/16/2010	2220	6493	3247	7150.0000	Social Security	225.00
BA 313	6/16/2010	2220	6493	3247	7160.0000	Hospitalization	725.00
BA 313	6/16/2010	2220	6493	3247	7160.0020	OPBB - Health Care	25.00
BA 313	6/16/2010	2220	6493	3247	7170.0000	Life Insurance	15.00
BA 313	6/16/2010	2220	6493	3247	7180.0000	Retirement & Sick Leave	330.00
BA 313	6/16/2010	2220	6493	3247	7190.0000	Dental Insurance	45.00
BA 313	6/16/2010	2220	6493	3247	7200.0000	Worker'S Compensation	10.00
BA 313	6/16/2010	2220	6493	3247	7220.0000	Unemployment	15.00
BA 313	6/16/2010	2220	6493	3247	7230.0000	Optical Insurance	12.00
BA 313	6/16/2010	2220	6493	3247	7270.0000	Office Supplies	100.00-
BA 313	6/16/2010	2220	6493	3247	7390.0000	Operational Supplies	100.00-
BA 313	6/16/2010	2220	6493	3247	8500.0000	Telephone	400.00-
BA 313	6/16/2010	2220	6493	3247	8600.0000	Travel - Mileage	50.00-
BA 313	6/16/2010	2220	6493	3247	8650.0000	Gas And Oil	100.00-
BA 313	6/16/2010	2220	6493	3247	8660.0000	Vehicle Repairs & Maint.	200.00-
BA 313	6/16/2010	2220	6493	3247	8680.0000	Vehicle Insurance	200.00-
BA 313	6/16/2010	2220	6493	3247	9390.0000	Building Rental	2,000.00-
BA 313	6/16/2010	2220	6493	3249	7040.0000	Salaries - Regular	57,300.00-
BA 313	6/16/2010	2220	6493	3249	7150.0000	Social Security	3,650.00-
BA 313	6/16/2010	2220	6493	3249	7160.0000	Hospitalization	16,050.00-
BA 313	6/16/2010	2220	6493	3249	7160.0020	OPBB - Health Care	500.00-
BA 313	6/16/2010	2220	6493	3249	7180.0000	Retirement & Sick Leave	5,275.00-
BA 313	6/16/2010	2220	6493	3249	7180.0010	457 Plan Contribution	250.00
BA 313	6/16/2010	2220	6493	3249	7190.0000	Dental Insurance	600.00-
BA 313	6/16/2010	2220	6493	3249	7200.0000	Worker'S Compensation	60.00-
BA 313	6/16/2010	2220	6493	3249	7220.0000	Unemployment	400.00-
BA 313	6/16/2010	2220	6493	3249	7230.0000	Optical Insurance	150.00-
BA 313	6/16/2010	2220	6493	3249	7270.0000	Office Supplies	1,000.00-
BA 313	6/16/2010	2220	6493	3249	7390.0000	Operational Supplies	10,000.00-
BA 313	6/16/2010	2220	6493	3249	9100.0000	Insurance & Bonds	15.00
BA 313	6/16/2010	2220	6493	3254	5180.0010	Medicare	45,000.00-
BA 313	6/16/2010	2220	6493	3254	5550.0020	Community Program	32,000.00-
BA 313	6/16/2010	2220	6493	3254	6070.0220	Insurance Fees	4,000.00
BA 313	6/16/2010	2220	6493	3254	7040.0000	Salaries - Regular	4,000.00
BA 313	6/16/2010	2220	6493	3254	7150.0000	Social Security	500.00
BA 313	6/16/2010	2220	6493	3254	7160.0000	Hospitalization	9,300.00
BA 313	6/16/2010	2220	6493	3254	7160.0020	OPBB - Health Care	375.00
BA 313	6/16/2010	2220	6493	3254	7190.0000	Dental Insurance	500.00
BA 313	6/16/2010	2220	6493	3254	7220.0000	Unemployment	500.00-
BA 313	6/16/2010	2220	6493	3254	7230.0000	Optical Insurance	125.00
BA 313	6/16/2010	2220	6493	3254	7270.0000	Office Supplies	1,250.00
BA 313	6/16/2010	2220	6493	3254	7280.0000	Printing & Binding	1,000.00-
BA 313	6/16/2010	2220	6493	3254	8210.0060	Outside Temporary Service	3,900.00

ADJUSTMENTS TO COINSID



County of Ottawa  
Fiscal Services Department  
Changes to Total Appropriations and Adjustments  
Budget Adjustments From Date: 6/01/2010 Thru 6/30/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6493	3254	8600.0000	Travel - Mileage	700.00-
BA 313	6/16/2010	2220	6493	3254	8680.0000	Vehicle Insurance	2,000.00
BA 313	6/16/2010	2220	6493	3344	7050.0000	Salaries - Temporary	2,625.00-
BA 313	6/16/2010	2220	6493	3344	7150.0000	Social Security	1,185.00-
BA 313	6/16/2010	2220	6493	3344	7160.0020	OPEB - Health Care	100.00
BA 313	6/16/2010	2220	6493	3344	7170.0000	Life Insurance	125.00
BA 313	6/16/2010	2220	6493	3344	7180.0010	457 Plan Contribution	2,000.00-
BA 313	6/16/2010	2220	6493	3344	7190.0000	Dental Insurance	85.00
BA 313	6/16/2010	2220	6493	3344	7200.0000	Worker'S Compensation	75.00-
BA 313	6/16/2010	2220	6493	3344	7220.0000	Unemployment	300.00-
BA 313	6/16/2010	2220	6493	3344	7230.0000	Optical Insurance	20.00
BA 313	6/16/2010	2220	6493	3344	8500.0000	Telephone	2,000.00-
BA 313	6/16/2010	2220	6493	3344	9100.0000	Insurance & Bonds	15.00
BA 313	6/16/2010	2220	6493	3348	8270.0000	Client Care	52,000.00
BA 313	6/16/2010	2220	6493	3348	8590.0000	Transportation Charges	6,250.00
BA 313	6/16/2010	2220	6493	3451	8270.0000	Client Care	53,500.00
BA 313	6/16/2010	2220	6493	3459	8270.0000	Client Care	99,243.00
BA 313	6/16/2010	2220	6493	3459	8270.0040	Client Care-Personal Care	29,436.00
BA 313	6/16/2010	2220	6494	4243	6070.0270	Chgs/Serv-Mental Health	5,000.00
BA 313	6/16/2010	2220	6494	4244	5550.0020	Community Program	5,000.00-
BA 313	6/16/2010	2220	6494	4244	7160.0000	Hospitalization	1,000.00
BA 313	6/16/2010	2220	6494	4244	7160.0020	OPEB - Health Care	35.00
BA 313	6/16/2010	2220	6494	4244	7170.0000	Life Insurance	10.00
BA 313	6/16/2010	2220	6494	4244	7180.0000	Retirement & Sick Leave	550.00-
BA 313	6/16/2010	2220	6494	4244	7180.0010	457 Plan Contribution	250.00-
BA 313	6/16/2010	2220	6494	4244	7190.0000	Dental Insurance	60.00
BA 313	6/16/2010	2220	6494	4244	7200.0000	Worker'S Compensation	50.00-
BA 313	6/16/2010	2220	6494	4244	7220.0000	Unemployment	100.00-
BA 313	6/16/2010	2220	6494	4244	7300.0000	Optical Insurance	15.00
BA 313	6/16/2010	2220	6494	4244	8500.0000	Telephone	650.00-
BA 313	6/16/2010	2220	6494	4245	7040.0000	Salaries - Regular	9,850.00
BA 313	6/16/2010	2220	6494	4245	7150.0000	Social Security	1,025.00
BA 313	6/16/2010	2220	6494	4245	7180.0000	Retirement & Sick Leave	1,200.00-
BA 313	6/16/2010	2220	6494	4245	7180.0010	457 Plan Contribution	100.00-
BA 313	6/16/2010	2220	6494	4245	7190.0000	Dental Insurance	250.00-
BA 313	6/16/2010	2220	6494	4245	7220.0000	Unemployment	200.00-
BA 313	6/16/2010	2220	6494	4245	7230.0000	Optical Insurance	70.00-
BA 313	6/16/2010	2220	6494	4245	7270.0000	Office Supplies	270.00
BA 313	6/16/2010	2220	6494	4245	7300.0000	Postage	147.00
BA 313	6/16/2010	2220	6494	4245	8210.0050	Psychiatrist	17,000.00
BA 313	6/16/2010	2220	6494	4245	8500.0000	Telephone	1,000.00
BA 313	6/16/2010	2220	6494	4451	7040.0000	Salaries - Regular	3,500.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6494	4451	7150.0000	Social Security	250.00
BA 313	6/16/2010	2220	6494	4451	7160.0000	Hospitalization	545.00
BA 313	6/16/2010	2220	6494	4451	7160.0020	OPEB - Health Care	25.00
BA 313	6/16/2010	2220	6494	4451	7170.0000	Life Insurance	15.00
BA 313	6/16/2010	2220	6494	4451	7180.0000	Retirement & Sick Leave	515.00
BA 313	6/16/2010	2220	6494	4451	7190.0000	Dental Insurance	35.00
BA 313	6/16/2010	2220	6494	4451	7230.0000	Optical Insurance	8.00
BA 313	6/16/2010	2220	6494	4451	7280.0000	Printing & Binding	38.00
BA 313	6/16/2010	2220	6494	4451	8600.0000	Travel - Mileage	10.00
BA 313	6/16/2010	2220	6494	4472	6070.0270	Chgs/Serv-Mental Health	1,557.00
BA 313	6/16/2010	2220	6494	5800	7040.0000	Salaries - Regular	850.00
BA 313	6/16/2010	2220	6494	5800	7150.0000	Social Security	40.00
BA 313	6/16/2010	2220	6494	5800	7160.0000	Hospitalization	250.00
BA 313	6/16/2010	2220	6494	5800	7160.0020	OPEB - Health Care	10.00
BA 313	6/16/2010	2220	6494	5800	7170.0000	Life Insurance	2.00
BA 313	6/16/2010	2220	6494	5800	7180.0000	Retirement & Sick Leave	85.00
BA 313	6/16/2010	2220	6494	5800	7190.0000	Dental Insurance	15.00
BA 313	6/16/2010	2220	6494	5800	7230.0000	Optical Insurance	3.00
BA 313	6/16/2010	2220	6495	5020	7050.0000	Salaries - Temporary	2,600.00
BA 313	6/16/2010	2220	6495	5020	7160.0000	Hospitalization	150.00
BA 313	6/16/2010	2220	6495	5020	7160.0020	OPEB - Health Care	125.00
BA 313	6/16/2010	2220	6495	5020	7170.0000	Life Insurance	70.00
BA 313	6/16/2010	2220	6495	5020	7190.0000	Dental Insurance	250.00
BA 313	6/16/2010	2220	6495	5020	7200.0000	Worker'S Compensation	20.00
BA 313	6/16/2010	2220	6495	5020	7220.0000	Unemployment	200.00
BA 313	6/16/2010	2220	6495	5020	7230.0000	Optical Insurance	70.00
BA 313	6/16/2010	2220	6495	5020	8210.0050	Psychiatrist	4,500.00
BA 313	6/16/2010	2220	6495	5020	8650.0000	Gas And Oil	2,000.00
BA 313	6/16/2010	2220	6495	5020	8660.0000	Vehicle Repairs & Maint.	1,000.00
BA 313	6/16/2010	2220	6495	5020	8680.0000	Vehicle Insurance	3,000.00
BA 313	6/16/2010	2220	6495	5022	7050.0000	Salaries - Temporary	1,050.00
BA 313	6/16/2010	2220	6495	5022	7160.0000	Hospitalization	1,000.00
BA 313	6/16/2010	2220	6495	5022	7170.0000	Life Insurance	35.00
BA 313	6/16/2010	2220	6495	5022	7190.0000	Dental Insurance	50.00
BA 313	6/16/2010	2220	6495	5022	7200.0000	Worker'S Compensation	20.00
BA 313	6/16/2010	2220	6495	5022	7220.0000	Unemployment	100.00
BA 313	6/16/2010	2220	6495	5022	7390.0000	Operational Supplies	201,280.00
BA 313	6/16/2010	2220	6495	5022	8500.0000	Telephone	1,100.00
BA 313	6/16/2010	2220	6495	5022	9400.0000	Equipment Rental	25.00
BA 313	6/16/2010	2220	6495	5023	7170.0000	Life Insurance	13.00
BA 313	6/16/2010	2220	6495	5024	7170.0000	Life Insurance	15.00
BA 313	6/16/2010	2220	6495	5026	6770.0000	Fees - Collections	19.00
BA 313	6/16/2010	2220	6495	5026	7040.0000	Salaries - Regular	20,275.00

County of Ottawa  
Fiscal Services Department  
Changes to Total Appropriations and Adjustments  
Budget Adjustments From Date: 6/01/2010 Thru 6/30/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<b>ADJUSTMENTS TO COINSID</b>							
BA 313	6/16/2010	2220	6495	5026	7150.0000	Social Security	1,350.00-
BA 313	6/16/2010	2220	6495	5026	7160.0000	Hospitalization	8,000.00-
BA 313	6/16/2010	2220	6495	5026	7160.0020	OPEB - Health Care	200.00-
BA 313	6/16/2010	2220	6495	5026	7180.0000	Retirement & Sick Leave	1,800.00-
BA 313	6/16/2010	2220	6495	5026	7190.0000	Dental Insurance	500.00-
BA 313	6/16/2010	2220	6495	5026	7200.0000	Worker'S Compensation	5.00-
BA 313	6/16/2010	2220	6495	5026	7220.0000	Unemployment	200.00-
BA 313	6/16/2010	2220	6495	5026	7230.0000	Optical Insurance	100.00-
BA 313	6/16/2010	2220	6495	5026	7280.0000	Printing & Binding	400.00-
BA 313	6/16/2010	2220	6495	5026	7300.0000	Postage	350.00-
BA 313	6/16/2010	2220	6495	5029	7040.0000	Salaries - Regular	16,500.00
BA 313	6/16/2010	2220	6495	5029	7050.0000	Salaries - Temporary	4,240.00-
BA 313	6/16/2010	2220	6495	5029	7160.0000	Hospitalization	10,500.00
BA 313	6/16/2010	2220	6495	5029	7160.0020	OPEB - Health Care	400.00
BA 313	6/16/2010	2220	6495	5029	7170.0000	Life Insurance	150.00
BA 313	6/16/2010	2220	6495	5029	7190.0000	Dental Insurance	75.00
BA 313	6/16/2010	2220	6495	5029	7200.0000	Worker'S Compensation	30.00-
BA 313	6/16/2010	2220	6495	5029	7220.0000	Unemployment	450.00-
BA 313	6/16/2010	2220	6495	5029	7230.0000	Optical Insurance	15.00
BA 313	6/16/2010	2220	6495	5029	7280.0000	Printing & Binding	110.00
BA 313	6/16/2010	2220	6495	5029	8210.0050	Psychiatrist	4,500.00-
BA 313	6/16/2010	2220	6495	5030	7050.0000	Salaries - Temporary	710.00-
BA 313	6/16/2010	2220	6495	5030	7150.0000	Social Security	450.00-
BA 313	6/16/2010	2220	6495	5030	7180.0000	Retirement & Sick Leave	780.00-
BA 313	6/16/2010	2220	6495	5030	7220.0000	Unemployment	50.00-
BA 313	6/16/2010	2220	6495	5030	7270.0000	Office Supplies	150.00
BA 313	6/16/2010	2220	6495	5030	7300.0000	Postage	85.00
<b>ADJ_FOC_BDG_TO_REFLECT</b>							
BA 314	6/01/2010	2160	1410		5700.0000	Co-Op Reimbursement	35,592.00
BA 314	6/01/2010	2160	1410		6990.1010	Oper Trans-General Fund	26,139.00-
BA 314	6/01/2010	2160	1410		7040.0000	Salaries - Regular	33,530.00-
BA 314	6/01/2010	2160	1410		7150.0000	Social Security	2,564.00-
BA 314	6/01/2010	2160	1410		7160.0000	Hospitalization	4,837.00-
BA 314	6/01/2010	2160	1410		7160.0020	OPEB - Health Care	194.00-
BA 314	6/01/2010	2160	1410		7170.0000	Life Insurance	79.00-
BA 314	6/01/2010	2160	1410		7180.0000	Retirement & Sick Leave	4,358.00-
BA 314	6/01/2010	2160	1410		7190.0000	Dental Insurance	274.00-
BA 314	6/01/2010	2160	1410		7200.0000	Worker'S Compensation	72.00-
BA 314	6/01/2010	2160	1410		7220.0000	Unemployment	41.00-
BA 314	6/01/2010	2160	1410		7230.0000	Optical Insurance	67.00-
BA 314	6/01/2010	2160	1410		7240.0000	Disability Insurance	136.00-

County of Ottawa  
Fiscal Services Department  
Changes to Total Appropriations and Adjustments  
Budget Adjustments From Date: 6/01/2010 Thru 6/30/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>ADJ_FOC_BDG_TO_REFLECT</u>							
BA 314	6/01/2010	2160	1410		7300.0000	Postage	2,000.00-
BA 314	6/01/2010	2160	1410		8080.0000	Service Contracts	24,887.00
BA 314	6/01/2010	2160	1410		8100.0000	Bank Service Charges	600.00-
BA 314	6/01/2010	2160	1410		8500.0000	telephone	4,600.00-
<u>EST_BWEP_BDG_FOR_2010</u>							
BA 315	6/01/2010	2160	1430		5410.0041	St of MI-Bench Warrant En	23,086.00-
BA 315	6/01/2010	2160	1430		7090.0000	Overtime	18,875.00
BA 315	6/01/2010	2160	1430		7150.0000	Social Security	1,444.00
BA 315	6/01/2010	2160	1430		7180.0000	Retirement & Sick Leave	2,654.00
BA 315	6/01/2010	2160	1430		7200.0000	Worker'S Compensation	47.00
BA 315	6/01/2010	2160	1430		7220.0000	Unemployment	66.00
<u>INC_MHP_TRANSPORTATN</u>							
BA 316	6/01/2010	2210	6053		5170.0000	Medicaid	3,000.00-
BA 316	6/01/2010	2210	6053		6070.0260	Medicaid Health Plan	453.00-
BA 316	6/01/2010	2210	6053		6710.0000	Other Revenue	15.00-
BA 316	6/01/2010	2210	6053		8590.0000	Transportation Charges	3,468.00
<u>ADDL_FDNG_GRANTED-OHSP</u>							
BA 319	6/01/2010	2609	3117		5050.0000	Fed. Grants-Public Safety	24,985.00-
BA 319	6/01/2010	2609	3117		7090.0000	Overtime	8,174.00
BA 319	6/01/2010	2609	3117		7150.0000	Social Security	626.00
BA 319	6/01/2010	2609	3117		7180.0000	Retirement & Sick Leave	1,149.00
BA 319	6/01/2010	2609	3117		7200.0000	Worker'S Compensation	20.00
BA 319	6/01/2010	2609	3117		7220.0000	Unemployment	29.00
BA 319	6/01/2010	2609	3117		7390.0000	Operational Supplies	5,115.00
BA 319	6/01/2010	2609	3117		8080.0000	Service Contracts	9,872.00
<u>TO_USE_OLD_TAA_FND_BL</u>							
BA 320	6/01/2010	2743	7430	0014	9990.2744	WIA- 12/31 Grant Programs	9,927.00
<u>ADJ_CURR_YR_ESTIMATES</u>							
BA 327	6/01/2010	6360	2580		6650.0000	Interest On Investments	4,567.00
BA 327	6/01/2010	6360	2580		7180.0010	457 Plan Contribution	5,446.00-
BA 327	6/01/2010	6360	2580		8100.0000	Bank Service Charges	9,400.00
BA 327	6/01/2010	6360	2580		9100.0000	Insurance & Bonds	1,456.00-
BA 327	6/01/2010	6360	2580		9400.0000	Equipment Rental	33,750.00-

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>ADJ_CURR_YR_ESTIMATES</u>							
<u>\$ FROM GHCF RECEIVED</u>							
BA 334	6/07/2010	2210	6310		6710.0000	Other Revenue	500.00-
BA 334	6/07/2010	2210	6310		7270.0000	Office Supplies	170.00
BA 334	6/07/2010	2210	6310		7300.0000	Postage	30.00
BA 334	6/07/2010	2210	6310		8210.0000	Contractual - Other	300.00
<u>TO_ENTR_EO_ESTAMTD_BG</u>							
BA 340	6/07/2010	2870	7293	1000	6710.0000	Other Revenue	3,000.00-
BA 340	6/07/2010	2870	7293	1000	6760.0000	Reimbursements	7,000.00-
BA 340	6/07/2010	2870	7293	3000	7330.0000	Weatherization Materials	10,000.00
<u>ADJ_BDG_BSED_ON_STATE</u>							
BA 342	6/07/2010	2941	6840		5610.0000	State Of Mich - Welfare	2,074.00-
BA 342	6/07/2010	2941	6840		9660.0000	Project Costs	2,074.00
<u>TWO MICH SID SERVICES</u>							
BA 348	6/14/2010	1010	6480		5550.0000	State Of MI - Health	1,600.00-
BA 348	6/14/2010	1010	6480		7050.0000	Salaries - Temporary	1,600.00
<u>FOR ACTUARIAL STUDY</u>							
BA 354	6/14/2010	6771	8520		8010.0000	Consultants	14,000.00
<u>CVR_ANTCPAID_JUROR_EX</u>							
BA 364	6/21/2010	1010	1480		8030.0020	Juror Fees	238.00
BA 364	6/21/2010	1010	1480		8030.0021	Juror Fees - State Reimb.	265.00
<u>MOVING GRNT FROM EXPEN</u>							
BA 368	6/21/2010	2210	6033		5550.0000	State Of MI - Health	15,500.00-
BA 368	6/21/2010	2210	6033		7390.0000	Operational Supplies	1,257.00
BA 368	6/21/2010	2210	6033		8210.0000	Contractual - Other	14,243.00
<u>PUR_MORE_SUP_FRO_KITS</u>							
BA 369	6/21/2010	2210	6049		6070.0000	Chrgs. For Serv. - Fees	1,144.00-
BA 369	6/21/2010	2210	6049		7390.0000	Operational Supplies	1,144.00

County of Ottawa  
Fiscal Services Department  
Changes to Total Appropriations and Adjustments  
Budget Adjustments From Date: 6/01/2010 Thru 6/30/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>PUR_MORE_SUP_FRO_KITS</u>							
<u>SALE_OF_ESTMN_WREQST</u>							
BA 384	6/29/2010	2081	7510		6710.0000	Other Revenue	5,000.00-
BA 384	6/29/2010	2081	7510		8100.0000	Bank Service Charges	1,000.00
<u>PUR_OF_SCANPRO_2000</u>							
BA 388	6/29/2010	2560	2360		6080.0000	Departmental Services	9,030.00-
BA 388	6/29/2010	2560	2360		7390.0000	Operational Supplies	450.00
BA 388	6/29/2010	2560	2360		9800.0000	Office Furniture & Equip.	8,580.00
<u>ACTUAL/PRJCTD_EXP/REV</u>							
BA 408	6/29/2010	2901	6734		5610.0000	State Of Mich - Welfare	25,000.00
BA 408	6/29/2010	2901	6734		9660.0000	Project Costs	25,000.00-
<u>ACTUAL/PRJCTD_EXP/REV</u>							
BA 409	6/29/2010	2921	6630		5610.0000	State Of Mich - Welfare	1,000.00
BA 409	6/29/2010	2921	6630		6990.1010	Oper Trans-General Fund	1,500.00
BA 409	6/29/2010	2921	6630		9660.0000	Project Costs	2,500.00-

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Fiscal Services

**Submitted By:** Bob Spaman

**Agenda Item:** Statement of Review

## SUGGESTED MOTION:

To approve the Statement of Review for the month of June, 2010.

## SUMMARY OF REQUEST:

Per Diem and mileage payments to Commissioners per the Officers Compensation Commission

## FINANCIAL INFORMATION:

Total Cost: \_\_\_\_\_ County Cost: \_\_\_\_\_ Included in Budget:  Yes  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated  Non-Mandated  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #1-6

## ADMINISTRATION RECOMMENDATION:

Recommended  Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@mottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 14:01:28 -0400

Committee/Governing/Advisory Board Approval Date:

**STATEMENT OF REVIEW FOR THE MONTH OF:** June, 2010

Disselkoen ✓

Hehl ✓

Holtrop ✓

Holtvluwer ✓

Karsten ✓

Kortman ✓

Kuyers ✓

Ruiter ✓

Rycenga ✓

Schrotenboer ✓

Swartout ✓



**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Donald Disselkoen** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2010	08:00 AM - 03:30 PM	MDOT Asset Management Council	.0	\$70.00
06/04/2010	09:00 AM - 10:30 AM	Lakeshore Coordinating Council	24.0	\$40.00
06/07/2010	02:00 PM - 03:00 PM	M-231 Bridge - Al's Conference Room - mileage only	23.0	-
06/08/2010	12:45 PM - 12:55 PM	Finance & Administration Committee	.0	\$40.00
-	01:30 PM - 02:28 PM	Board of Commissioners Meeting	23.0	-
06/09/2010	07:30 AM - 09:15 AM	West Michigan Airport Authority (Tulip City Airport)	10.0	\$40.00
06/14/2010	11:30 AM - 01:15 PM	West Michigan Airport Authority (Tulip City Airport)	10.0	\$40.00
06/15/2010	09:30 AM - 10:20 AM	Finance & Administration Committee	23.0	\$40.00
06/18/2010	09:30 AM - 11:30 AM	West Michigan Regional Planning Committee	38.0	\$40.00
06/21/2010	01:00 PM - 01:50 PM	M-231 Bridge - Al's Conference Room - mileage only	23.0	-
-	02:10 PM - 02:50 PM	CMH Board Executive Committee	6.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	23.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
06/28/2010	06:00 PM - 06:57 PM	Community Mental Health Board	6.0	\$40.00
-	-	-	-	-
<b>Total Per Diem:</b>				<b>\$430.00</b>
<b>Total Mileage:</b>			<b>209.0</b>	<b>\$104.50</b>
<b>Total Voucher:</b>				<b>\$534.50</b>

07/09/2010

Revision History

Created by Elizabeth Lyyski on 07/08/2010 04:39:47 PM

<p><i>Per diem</i></p> <p>2220-6495-5020      \$40</p> <p>2220-6495-5029      40</p> <p>1010-1010              <u>350</u></p> <p style="text-align: right;"><b>\$430</b></p>	<p><i>Mileage</i></p> <p>6mi = \$3.00</p> <p>6mi = 3.00</p> <p>197mi = <u>98.50</u></p> <p style="text-align: right;"><b>\$104.50</b></p>
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**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Matthew Hehl** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	32.0	\$40.00
06/09/2010	08:30 AM - 10:06 AM	Health & Human Services Committee	32.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	32.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
-	-	-	-	-
<b>Total Per Diem:</b>				\$120.00
<b>Total Mileage:</b>			96.0	\$48.00
<b>Total Voucher:</b>				\$168.00

07/09/2010

Revision History

Created by Elizabeth Lyyski on 07/09/2010 08:43:00 AM

1010-1010

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **James Holtrop** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2010	10:00 AM - 10:45 AM	I-196/Chicago Drive/Baldwin Street ribbon cutting ceremony - mileage only	12.0	-
06/02/2010	08:30 AM - 09:00 AM	GVMC Technical Committee	35.0	\$40.00
06/03/2010	08:30 AM - 09:30 AM	Grand Valley Metro Council	28.0	\$40.00
06/07/2010	07:15 PM - 08:30 PM	MTA Meeting - Allendale Twp. & location changed to Olive Twp. - mileage only	38.0	-
-	-	-	-	-
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	37.0	\$40.00
06/09/2010	08:30 AM - 10:06 AM	Health & Human Services Committee	37.0	\$40.00
06/30/2010	08:30 AM - 09:30 AM	Presentation on 2009 Ottawa County Youth Assessment Survey - mileage only	37.0	-
-	-	-	-	-
-	-	-	-	-
<b>Total Per Diem:</b>				<b>\$160.00</b>
<b>Total Mileage:</b>			<b>224.0</b>	<b>\$112.00</b>
<b>Total Voucher:</b>				<b>\$272.00</b>

07/09/2010

Revision History

Created by James Holtrop on 06/01/2010 12:28:56 PM  
 Modified by James Holtrop on 06/02/2010 10:12:37 AM  
 Modified by James Holtrop on 06/03/2010 02:04:31 PM  
 Modified by James Holtrop on 06/07/2010 09:20:47 PM  
 Modified by James Holtrop on 06/30/2010 12:00:17 PM  
 Modified by Elizabeth Lyyski on 07/09/2010 08:48:43 AM

1010-1010

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **James Holtvluwer** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	32.0	\$40.00
06/09/2010	08:30 AM - 10:06 AM	Health & Human Services Committee	32.0	\$40.00
06/14/2010	01:30 PM - 02:45 PM	CMH Board QI/Planning/Program Committee	60.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	32.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
06/28/2010	06:00 PM - 07:00 PM	Community Mental Health Board	60.0	\$40.00
-	-	-	-	-
<b>Total Per Diem:</b>				\$200.00
<b>Total Mileage:</b>			216.0	\$108.00
<b>Total Voucher:</b>				\$308.00

07/09/2010

Revision History

Created by James Holtvluwer on 06/21/2010 10:19:09 AM  
Modified by James Holtvluwer on 06/29/2010 03:46:04 PM  
Modified by Elizabeth Lyyski on 07/09/2010 08:51:58 AM

*Per diem*

2220-6495-5020	\$40
2220-6495-5029	40
1010-1010	<u>120</u>
	\$200

*Mileage*

60mi =	\$30.00
60mi =	30.00
96mi =	<u>48.00</u>
	\$108.00

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Robert Karsten** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2010	12:45 PM - 12:55 PM	Finance & Administration Committee	.0	\$40.00
-	01:30 PM - 02:28 PM	Board of Commissioners Meeting	24.0	-
06/09/2010	08:30 AM - 10:06 AM	Health & Human Services Committee	24.0	\$40.00
06/15/2010	09:30 AM - 10:20 AM	Finance & Administration Committee	24.0	\$40.00
06/21/2010	03:15 PM - 03:41 PM	CMH Board Administrative & Finance Committee	3.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	24.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
06/28/2010	06:00 PM - 06:57 PM	Community Mental Health Board	3.0	\$40.00
-	-	-	-	-
<b>Total Per Diem:</b>				\$240.00
<b>Total Mileage:</b>			102.0	\$51.00
<b>Total Voucher:</b>				\$291.00

07/09/2010

Revision History

Created by Robert Karsten on 06/21/2010 10:27:59 PM  
Modified by Robert Karsten on 06/28/2010 07:18:37 PM  
Modified by Elizabeth Lyyski on 07/09/2010 08:56:47 AM

Per diem  
 2220-6495-5020 \$40  
 2220-6495-5029 40  
 1010-1010 160  
 \$240

Mileage  
 3mi = \$1.50  
 3mi = 1.50  
 96mi = 48.00  
 \$51.00

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Joyce Kortman** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/02/2010	12:15 PM - 01:15 PM	Parks & Recreation Commission	30.0	\$40.00
06/04/2010	09:00 AM - 10:45 AM	Lakeshore Coordinating Council	34.0	\$40.00
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	30.0	\$40.00
06/09/2010	08:30 AM - 10:06 AM	Health & Human Services Committee	30.0	\$40.00
-	03:30 PM - 04:30 PM	CMH - Betty O'Rourke retirement - mileage only	15.0	-
06/10/2010	09:30 AM - 10:12 AM	Planning and Policy Committee	30.0	\$40.00
06/14/2010	09:00 AM - 12:00 PM	Michigan Association for Local Public Health (MALPH)	192.0	\$70.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	30.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
06/24/2010	03:00 PM - 04:45 PM	Parks & Rec Planning Committee	30.0	\$40.00
06/28/2010	06:00 PM - 06:57 PM	Community Mental Health Board	30.0	\$40.00
-	-	-	-	-
<b>Total Per Diem:</b>				<b>\$390.00</b>
<b>Total Mileage:</b>			<b>451.0</b>	<b>\$225.50</b>
<b>Total Voucher:</b>				<b>\$615.50</b>

07/09/2010

Revision History

Created by Joyce Kortman on 06/10/2010 12:14:59 PM  
Modified by Joyce Kortman on 06/10/2010 12:19:31 PM  
Modified by Joyce Kortman on 06/10/2010 02:25:44 PM  
Modified by Joyce Kortman on 06/15/2010 04:14:00 PM  
Modified by Joyce Kortman on 06/29/2010 09:41:20 AM  
Modified by Elizabeth Lyyski on 07/09/2010 09:00:21 AM  
Modified by Elizabeth Lyyski on 07/09/2010 09:12:43 AM

Per diem

2081-7510	\$80
2220-6495-5020	20
2220-6495-5029	20
1010-1010	270
	\$390

Mileage

60 mi =	\$30.00
15 mi =	7.50
15 mi =	7.50
361 mi =	180.50
	\$225.50

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Philip Kuyers** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2010	03:00 PM - 04:45 PM	Parks & Rec Finance & Personnel Committee	2.0	\$40.00
06/02/2010	04:00 PM - 05:45 PM	Parks & Recreation Commission	2.0	\$40.00
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	2.0	\$40.00
06/09/2010	12:00 PM - 02:00 PM	Ottawa County Economic Development Office Board (Qtrly)	14.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	2.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
-	-	-	-	-
<b>Total Per Diem:</b>				\$200.00
<b>Total Mileage:</b>			22.0	\$11.00
<b>Total Voucher:</b>				\$211.00

07/09/2010

Revision History

Created by Philip Kuyers on 06/01/2010 09:29:55 PM  
Modified by Philip Kuyers on 06/02/2010 09:11:39 PM  
Modified by Philip Kuyers on 06/10/2010 06:52:51 AM  
Modified by Elizabeth Lyyski on 07/09/2010 09:02:37 AM

Per diem

2081 - 7510	\$ 80
1010 - 1010	120
	\$200.00

Mileage

4m: =	\$2.00
18m: =	9.00
	\$11.00

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Roger Rycenga** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/07/2010	09:00 AM - 09:31 AM	Veterans' Affairs Committee	14.0	\$40.00
06/08/2010	12:45 PM - 12:55 PM	Finance & Administration Committee	.0	\$40.00
-	01:30 PM - 02:28 PM	Board of Commissioners Meeting	14.0	-
06/09/2010	12:00 PM - 02:00 PM	Ottawa County Economic Development Office Board (Qtrly)	10.0	\$40.00
06/10/2010	09:30 AM - 10:12 AM	Planning and Policy Committee	14.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	14.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
-	-	-	-	-
<b>Total Per Diem:</b>				<b>\$200.00</b>
<b>Total Mileage:</b>			<b>66.0</b>	<b>\$33.00</b>
<b>Total Voucher:</b>				<b>\$233.00</b>

07/09/2010

Revision History

Created by Roger Rycenga on 07/08/2010 04:38:24 PM  
Modified by Elizabeth Lyyski on 07/09/2010 09:05:41 AM

1010-1010



**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Jane Ruiter** For the month beginning June 01, 2010  
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2010	01:30 PM - 02:28 PM	Board of Commissioners Meeting	30.0	\$40.00
06/10/2010	09:30 AM - 10:12 AM	Planning and Policy Committee	30.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	30.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
-	-	-	-	-
<b>Total Per Diem:</b>				\$120.00
<b>Total Mileage:</b>			90.0	\$45.00
<b>Total Voucher:</b>				\$165.00

07/09/2010

Revision History

Created by Jane Ruiter on 06/11/2010 10:32:18 AM  
Modified by Elizabeth Lyyski on 07/09/2010 09:08:14 AM

100-1010

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Gordon Schrottenboer** For the month beginning June 01, 2010  
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/07/2010	09:00 AM - 09:31 AM	Veterans' Affairs Committee	26.0	\$40.00
06/08/2010	12:45 PM - 12:55 PM	Finance & Administration Committee	.0	\$40.00
-	01:30 PM - 02:28 PM	Board of Commissioners Meeting	26.0	-
06/10/2010	09:30 AM - 10:12 AM	Planning and Policy Committee	26.0	\$40.00
06/15/2010	09:30 AM - 10:20 AM	Finance & Administration Committee	26.0	\$40.00
06/22/2010	07:00 AM - 08:05 AM	Meet EOC & 911 Directors - mileage only	.0	-
-	10:45 AM - 11:45 AM	Hagan retirement - mileage only	.0	-
-	01:30 PM - 02:04 PM	Board of Commissioners Meeting	26.0	\$40.00
-	02:17 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
06/24/2010	10:30 AM - 11:00 AM	WHTC Radio - mileage only	.0	-
06/28/2010	12:01 PM - 01:20 PM	Macatawa Area Coordinating Council Policy Board	4.0	\$40.00
-	-	-	-	-
<b>Total Per Diem:</b>				\$240.00
<b>Total Mileage:</b>			134.0	\$67.00
<b>Total Voucher:</b>				\$307.00

07/09/2010

Revision History

Created by Gordon Schrottenboer on 07/05/2010 12:28:48 PM  
 Modified by Elizabeth Lyyski on 07/09/2010 09:11:33 AM

1010-1010

**Board of Commissioners  
Per Diem and Mileage Voucher**

Commissioner: **Dennis Swartout** For the month beginning June 01, 2010  
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/08/2010	12:45 PM - 12:55 PM	Finance & Administration Committee	.0	\$40.00
-	01:30 PM - 02:28 PM	Board of Commissioners Meeting	26.0	-
06/10/2010	09:30 AM - 10:12 AM	Planning and Policy Committee	26.0	\$40.00
06/15/2010	09:30 AM - 10:20 AM	Finance & Administration Committee	26.0	\$40.00
06/22/2010	01:30 PM - 02:04 PM	Board of Commissioners Meeting	26.0	\$40.00
-	02:15 PM - 02:31 PM	Board of Commissioners Work Session	.0	-
-	-	-	-	-
<b>Total Per Diem:</b>				\$160.00
<b>Total Mileage:</b>			104.0	\$52.00
<b>Total Voucher:</b>				\$212.00

07/09/2010

Revision History

Created by Elizabeth Lyyski on 07/09/2010 09:12:43 AM

10/0-1010

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Fiscal Services

**Submitted By:** Bob Spaman

**Agenda Item:** Quarterly Financial Status Report

## SUGGESTED MOTION:

To receive for information the Interim Financial Statement for General Fund, Mental Health and Public Health as of June 30, 2010.

## SUMMARY OF REQUEST:

The reports are distributed in department level detail for the quarterly revenue and expenditure budgets and actual activity. The activity is summarized at the end of each report to reflect the total revenues, total expenditures, and fund balance.

## FINANCIAL INFORMATION:

Total Cost: \$0.00 | County Cost: \$0.00 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #1-6

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator:

**Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:59:54 -0400

Committee/Governing/Advisory Board Approval Date:

**GENERAL FUND (1010) - INTERIM STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Quarter Ended June 30, 2010

(with comparative actual amounts for the quarter ended June 30, 2009 and year ended December 31, 2009)

	2010					2009	2009
	Original Budget	Amended Budget	Actual	Actual as a % of Budget	Variance	Total at 6/30/2009	2009 Actual
<b>Revenues:</b>							
Taxes	\$39,292,953	\$39,292,953	\$4,661,637	11.9%	(\$34,631,316)	\$4,471,047	\$40,532,402
Intergovernmental	4,467,497	4,586,401	1,306,004	28.5%	(3,280,397)	1,516,685	4,485,655
Charges for services	9,106,981	9,018,981	4,367,222	48.4%	(4,651,759)	4,287,930	5,899,480
Fines and forfeits	979,800	979,800	517,253	52.8%	(462,547)	425,280	1,000,406
Interest on investments	526,400	526,400	473,062	89.9%	(53,338)	332,288	241,526
Licenses and permits	253,525	253,525	164,733	65.0%	(88,792)	168,903	248,054
Rental income	3,152,369	3,168,558	1,381,296	43.6%	(1,787,262)	1,168,903	2,657,536
Other	359,812	558,182	255,884	45.8%	(302,298)	110,445	312,324
<b>Total revenues</b>	<b>58,139,337</b>	<b>58,384,800</b>	<b>13,127,090</b>	<b>22.5%</b>	<b>(45,257,710)</b>	<b>12,481,480</b>	<b>55,377,383</b>
<b>Expenditures:</b>							
Current operations:							
Legislative	530,254	530,254	276,361	52.1%	253,893	319,101	540,483
Judicial	9,926,879	9,982,854	4,690,365	47.0%	5,292,489	4,793,773	9,943,059
General government	15,816,801	15,851,871	7,175,958	45.3%	8,675,913	7,418,787	12,791,133
Public safety	23,790,713	23,827,645	13,481,569	56.6%	10,346,076	13,024,756	23,512,373
Public works	466,500	466,500	98,627	21.1%	367,873	0	283,211
Health and welfare	1,610,144	1,620,581	625,174	38.6%	995,407	511,368	1,336,871
Community and economic development	641,711	645,914	274,518	42.5%	371,396	289,744	631,388
Other governmental functions	902,351	893,876	91,283	10.2%	802,593	75,988	149,627
<b>Total expenditures</b>	<b>53,685,353</b>	<b>53,819,495</b>	<b>26,713,855</b>	<b>49.6%</b>	<b>27,105,640</b>	<b>26,433,517</b>	<b>49,188,145</b>
<b>Revenues over expenditures</b>	<b>4,453,984</b>	<b>4,565,305</b>	<b>(13,586,765)</b>		<b>(18,152,070)</b>	<b>(13,952,037)</b>	<b>6,189,238</b>
<b>Other Financing Sources (Uses):</b>							
Transfers from other funds	5,761,213	5,761,213	4,681,321	81.3%	(1,079,892)	4,695,407	5,299,447
Transfers to other funds	(10,662,181)	(11,033,381)	(6,881,973)	62.4%	4,151,408	(7,524,683)	(16,860,154)
<b>Total other financing sources (uses)</b>	<b>(4,900,968)</b>	<b>(5,272,168)</b>	<b>(2,200,652)</b>	<b>41.7%</b>	<b>3,071,516</b>	<b>(2,829,276)</b>	<b>(11,560,707)</b>
<b>Net change in fund balance</b>	<b>(446,984)</b>	<b>(706,863)</b>	<b>(15,787,417)</b>		<b>(15,080,554)</b>	<b>(16,781,313)</b>	<b>(5,371,469)</b>
<b>Fund balance, beginning of year</b>	<b>16,712,957</b>	<b>16,712,957</b>	<b>16,712,957</b>		<b>0</b>	<b>22,084,426</b>	<b>22,084,426</b>
<b>Fund balance, end of year</b>	<b>\$16,265,973</b>	<b>\$16,006,094</b>	<b>\$925,540</b>		<b>(\$15,080,554)</b>	<b>\$5,303,113</b>	<b>\$16,712,957</b>

*This schedule does not include accruals and other adjustments compliant with Generally Accepted Accounting Principals. Consequently, the fund balance may be overstated or understated.*

08-Jul-10  
11:31 AM  
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DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJMTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1310	CIRCUIT COURT	\$226,731	\$243,700	\$0	\$243,700	\$133,756	54.89%	\$109,944
1360	DISTRICT COURT	\$2,889,338	\$3,124,000	\$0	\$3,124,000	\$1,571,725	50.31%	\$1,552,275
1361	DISTRICT COURT SCAO DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG COURT	\$26,000	\$0	\$27,273	\$27,273	\$1,172	4.30%	\$26,101
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1380	CC-STRATEGIC PLAN INITIATIVE	\$52,073	\$0	\$42,596	\$42,596	\$1,750	4.11%	\$40,846
1480	PROBATE COURT	\$60,064	\$66,989	\$0	\$66,989	\$31,133	46.47%	\$35,856
1490	FAMILY COURT-JUVENILE SERVICES	\$124,703	\$130,556	\$4,500	\$135,056	\$86,210	63.83%	\$48,846
1492	JUVENILE ACCOUNT. INCENT.	\$10,254	\$0	\$18,739	\$18,739	\$3,955	21.10%	\$14,784
1660	FAMILY COUNSELING SERVICE	\$23,505	\$20,000	\$0	\$20,000	\$9,465	47.33%	\$10,535
1910	ELECTIONS	\$22,910	\$11,500	\$0	\$11,500	\$16,032	139.41%	(\$4,532)
1920	CANVASSING BOARD	\$0	\$100	\$0	\$100	\$0	0.00%	\$100
2010	FISCAL SERVICES	\$3,601,223	\$3,638,136	(\$33,000)	\$3,605,136	\$1,738,792	48.23%	\$1,866,344
2120	BUDGET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2150	COUNTY CLERK	\$526,234	\$618,500	\$0	\$618,500	\$273,697	44.25%	\$344,803
2250	EQUALIZATION	\$1,608	\$100	\$0	\$100	\$230	230.29%	(\$130)
2290	PROSECUTING ATTORNEY	\$176,109	\$181,580	\$0	\$181,580	\$50,669	27.90%	\$130,911
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DEEDS	\$1,593,248	\$1,365,200	\$0	\$1,365,200	\$768,012	56.26%	\$597,188
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$33,594	\$68,000	\$23,858	\$91,858	(\$50,467)	-54.94%	\$142,325
2530	COUNTY TREASURER	\$38,246,217	\$37,313,892	\$90,000	\$37,403,892	\$1,476,445	3.95%	\$35,927,447
2570	COOPERATIVE EXTENSION	\$31,195	\$7,800	\$16,776	\$24,576	\$8,724	35.50%	\$15,852
2590	GEOGRAPHIC INFORM. SYSTEM	\$96,981	\$94,450	\$0	\$94,450	\$76,413	80.90%	\$18,037
2651	B/G HUD. HUMAN SERVICE	\$63,268	\$69,333	\$0	\$69,333	\$29,461	42.49%	\$39,872
2652	B/G HOLLAND HUMAN SERVICE	\$200,789	\$223,214	\$0	\$223,214	\$97,395	43.63%	\$125,819
2653	B/G FULTON STREET	\$67,679	\$79,557	\$0	\$79,557	\$30,273	38.05%	\$49,284
2654	B/G GRAND HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2655	B/G HOLLAND HEALTH FACILITY	\$200,302	\$205,870	\$0	\$205,870	\$82,568	40.11%	\$123,302
2658	B/G GH HEALTH FACILITY	\$136,876	\$153,727	\$0	\$153,727	\$68,808	44.76%	\$84,919
2659	B/G COMM. MH FACILITY	\$231,194	\$256,628	\$0	\$256,628	\$107,829	42.02%	\$148,799
2660	B/G COOPERSVILLE HUMAN SERVICE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2665	B/G JUVENILE SERV COMPLEX	\$1,474,617	\$1,561,164	\$0	\$1,561,164	\$687,660	44.05%	\$873,504
2667	B/G ADMIN. ANNEX	\$49,509	\$344,697	\$0	\$344,697	\$167,973	48.73%	\$176,724
2668	B/G FIA	\$236,386	\$262,179	\$16,189	\$278,368	\$110,403	39.66%	\$167,965
2750	DRAIN COMMISSION	\$26,123	\$37,500	\$0	\$37,500	\$12,180	32.48%	\$25,320
3020	SHERIFF	\$225,654	\$183,028	\$4,657	\$187,685	\$73,463	39.14%	\$114,222
3100	WEMET OPERATIONS	\$2,944	\$14,672	\$0	\$14,672	\$0	0.00%	\$14,672
3110	C.O.P.S. GEARGE TWN/JAMESTOWN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3112	C.O.P.S. GEORGETOWN TWP	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$55,026	\$65,812	\$0	\$65,812	\$21,218	32.24%	\$44,594
3119	CITY OF COOPERSVILLE	\$502,923	\$532,162	\$0	\$532,162	\$163,224	30.67%	\$368,938
3120	CITY OF HUDSONVILLE	\$552,304	\$610,364	\$0	\$610,364	\$201,336	32.99%	\$409,028
3130	ZONING ENFORCEMNT COMM POLICING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3160	S. C. A. T.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$42,296	\$44,771	\$0	\$44,771	\$22,400	50.03%	\$22,371
3200	SHERIFF TRAINING	\$27,511	\$30,000	\$0	\$30,000	\$13,239	44.13%	\$16,761
3250	CENTRAL DISPATCH	\$4,374,008	\$4,412,196	\$0	\$4,412,196	\$4,405,341	99.84%	\$6,855
3310	MARINE SAFETY	\$210,789	\$141,821	\$0	\$141,821	\$0	0.00%	\$141,821
3510	JAIL	\$769,334	\$875,773	\$0	\$875,773	\$305,835	34.92%	\$569,938
3540	LOCAL CORR ACADEMY GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3550	EXCELLING - CORR ENVIRONMENT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$62,277	\$30,000	\$0	\$30,000	(\$13,915)	-46.38%	\$43,915
4261	SHSGP - EXERCISE GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$93,854	\$0	\$10,500	\$10,500	\$6,745	64.24%	\$3,755
4263	HAZ-MAT RESPONSE TEAM	\$38,720	\$29,055	\$0	\$29,055	(\$0)	0.00%	\$29,055
4264	TRAINING GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4265	HOMELAND SECURITY EQUIPMT GRANT	\$0	\$60,000	\$21,775	\$81,775	\$0	0.00%	\$81,775
6039	JAIL HEALTH SERVICES	\$9,954	\$18,367	\$0	\$18,367	(\$898)	-4.89%	\$19,265
6300	SUBSTANCE ABUSE	\$944,420	\$1,000,944	\$0	\$1,000,944	\$312,256	31.20%	\$688,688
6480	MEDICAL EXAMINERS	\$14,460	\$12,000	\$1,600	\$13,600	\$8,584	63.12%	\$5,016
7210	PLANNING & TRANSPORTATION	\$25,007	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$441	\$0	\$0	\$0	\$16,000	N/A	(\$16,000)
7212	PROJECT IMPACT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
9300	TRANSFERS IN CONTROL	\$5,299,447	\$5,761,213	\$0	\$5,761,213	\$4,681,321	81.26%	\$1,079,892
TOTAL REVENUES		\$63,680,099	\$63,900,550	\$245,463	\$64,146,013	\$17,808,411	27.76%	\$46,337,602

DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJMTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1010	COMMISSIONERS	\$539,272	\$528,829	\$0	\$528,829	\$275,514	52.10%	\$253,315
1290	REAPPORTIONMENT/TAX ALLOC.	\$1,208	\$1,425	\$0	\$1,425	\$847	59.44%	\$578
	<b>TOTAL LEGISLATIVE</b>	<b>\$540,480</b>	<b>\$530,254</b>	<b>\$0</b>	<b>\$530,254</b>	<b>\$276,361</b>	<b>52.12%</b>	<b>\$253,893</b>
1310	CIRCUIT COURT	\$2,129,696	\$2,206,563	\$2,400	\$2,208,963	\$978,958	44.32%	\$1,230,005
1360	DISTRICT COURT	\$6,043,707	\$5,972,118	(\$47,723)	\$5,924,395	\$2,847,007	48.06%	\$3,077,388
1361	DISTRICT COURT SCOA DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG TREATMT CRT PLAN GRANT	\$902	\$0	\$27,273	\$27,273	\$11,718	42.97%	\$15,555
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1380	CC - STRATEGIC PLAN INITIATIVE	\$50,679	\$0	\$42,596	\$42,596	\$34,256	80.42%	\$8,340
1480	PROBATE COURT	\$773,901	\$805,344	\$2,193	\$807,537	\$366,472	45.38%	\$441,065
1490	FAMILY COURT-JUVENILE SERVICES	\$826,102	\$818,088	\$8,416	\$826,504	\$394,308	47.71%	\$432,196
1491	FAMILY COURT-TREATMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1492	JUVENILE ACCOUNT. INCENT.	\$11,394	\$0	\$20,820	\$20,820	\$5,521	26.52%	\$15,299
1520	ADULT PROBATION	\$64,621	\$78,101	\$0	\$78,101	\$36,281	46.45%	\$41,820
1660	FAMILY COUNSELING SERVICE	\$38,530	\$35,645	\$0	\$35,645	\$8,485	23.80%	\$27,160
1670	JURY BOARD	\$3,530	\$11,020	\$0	\$11,020	\$7,361	66.80%	\$3,659
	<b>TOTAL JUDICIAL</b>	<b>\$9,943,062</b>	<b>\$9,926,879</b>	<b>\$55,975</b>	<b>\$9,982,854</b>	<b>\$4,690,367</b>	<b>46.98%</b>	<b>\$5,292,487</b>
1910	ELECTIONS	\$76,813	\$265,168	(\$13,066)	\$252,102	\$75,844	30.08%	\$176,258
1920	CANVASSING BOARD	\$0	\$6,000	\$0	\$6,000	\$2,332	38.87%	\$3,668
2010	FISCAL SERVICES	\$1,277,387	\$1,201,973	\$43,370	\$1,245,343	\$644,928	51.79%	\$600,415
2020	AUDITING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2100	CORPORATE COUNSEL	\$212,297	\$211,735	\$0	\$211,735	\$116,563	55.05%	\$95,172
2120	BUDGET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2150	COUNTY CLERK	\$1,674,809	\$1,630,524	\$0	\$1,630,524	\$782,331	47.98%	\$848,193
2230	ADMINISTRATOR	\$427,489	\$455,119	\$0	\$455,119	\$204,120	44.85%	\$250,999
2250	EQUALIZATION	\$1,026,795	\$1,019,446	\$0	\$1,019,446	\$494,413	48.50%	\$525,033
2260	HUMAN RESOURCES	\$553,385	\$563,197	\$39,000	\$602,197	\$281,800	46.80%	\$320,397
2290	PROSECUTING ATTORNEY	\$3,204,687	\$3,314,218	\$0	\$3,314,218	\$1,583,433	47.78%	\$1,730,785
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DEEDS	\$665,013	\$663,726	\$0	\$663,726	\$328,713	49.53%	\$335,013
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$349,932	\$160,732	(\$68,674)	\$92,058	\$10,046	10.91%	\$82,012
2470	PLAT BOARD	\$474	\$2,731	\$0	\$2,731	\$743	27.21%	\$1,988
2530	COUNTY TREASURER	\$867,806	\$884,429	\$0	\$884,429	\$373,081	42.18%	\$511,348
2570	COOPERATIVE EXTENSION	\$538,910	\$366,478	\$18,251	\$384,729	\$166,892	43.38%	\$217,837
2590	GEOGRAPHIC INFORMATION SYSTEMS	\$486,371	\$505,095	\$0	\$505,095	\$243,294	48.17%	\$261,801
2610	BUILDING AUTHORITY-ADMIN.	\$866	\$2,250	\$0	\$2,250	\$0	0.00%	\$2,250
2651	B/G HUD. HUMAN SERVICE	\$170,010	\$178,555	\$0	\$178,555	\$72,677	40.70%	\$105,878
2652	B/G HOLLAND HUMAN SERVICE	\$184,246	\$198,867	\$0	\$198,867	\$85,323	42.90%	\$113,544
2653	B/G FULTON STREET	\$63,005	\$71,141	\$0	\$71,141	\$26,104	36.69%	\$45,037
2654	B/G GRAND HAVEN	\$703,837	\$700,572	\$0	\$700,572	\$267,401	38.17%	\$433,171
2655	B/G HOLLAND HEALTH FACILITY	\$203,597	\$205,664	\$0	\$205,664	\$80,979	39.37%	\$124,685
2656	B/G HOLLAND DIST CT	\$224,700	\$225,405	\$0	\$225,405	\$82,995	36.82%	\$142,410
2657	B/G JAIL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2658	B/G GH HEALTH FACILITY	\$65,869	\$79,671	\$0	\$79,671	\$31,824	39.94%	\$47,847
2659	B/G COMM. MH FACILITY	\$184,892	\$201,961	\$0	\$201,961	\$80,619	39.92%	\$121,342
2660	B/G COOPERSVILLE	\$34,828	\$29,843	\$0	\$29,843	\$10,273	34.42%	\$19,570
2661	B/G EMERG SERV	\$1,881	\$3,700	\$0	\$3,700	\$719	19.43%	\$2,981
2662	B/G COMM. HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2664	B/G 4TH & CLINTON	\$26,263	\$0	\$0	\$0	\$157	N/A	(\$157)
2665	B/G JUVENILE SERV COMPLEX	\$908,282	\$946,126	\$0	\$946,126	\$378,858	40.04%	\$567,268
2666	B/G 434 FRANKLIN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2667	B/G ADMIN. ANNEX	\$700,329	\$702,546	(\$2,377)	\$700,169	\$291,172	41.59%	\$408,997
2668	B/G FIA	\$286,265	\$324,993	\$18,566	\$343,559	\$126,608	36.85%	\$216,951
2750	DRAIN COMMISSION	\$644,777	\$665,020	\$0	\$665,020	\$326,717	49.13%	\$338,303
2800	SOIL & WATER CONSERV	\$28,596	\$29,916	\$0	\$29,916	\$5,000	16.71%	\$24,916
	<b>TOTAL GENERAL GOVERNMENT</b>	<b>\$15,794,411</b>	<b>\$15,816,801</b>	<b>\$35,070</b>	<b>\$15,851,871</b>	<b>\$7,175,959</b>	<b>45.27%</b>	<b>\$8,675,912</b>

DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJMTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
3020	SHERIFF	\$8,158,446	\$8,332,240	\$4,657	\$8,336,897	\$3,883,508	46.58%	\$4,453,389
3100	WEMET OPERATIONS	\$620,976	\$642,891	\$0	\$642,891	\$330,388	51.39%	\$312,503
3112	C.O.P.S. GEORGETOWN TWP	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$82,128	\$98,728	\$0	\$98,728	\$44,442	45.01%	\$54,286
3119	CITY OF COOPERSVILLE	\$502,923	\$532,162	\$0	\$532,162	\$242,672	45.60%	\$289,490
3120	CITY OF HUDSONVILLE	\$552,304	\$610,364	\$0	\$610,364	\$297,848	48.80%	\$312,516
3130	ZONING ENFORCEMT COMM POLICING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3160	S.C.A.T.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$85,965	\$90,766	\$0	\$90,766	\$43,279	47.68%	\$47,487
3200	SHERIFF TRAINING	\$27,511	\$30,000	\$0	\$30,000	\$10,656	35.52%	\$19,344
3250	CENTRAL DISPATCH	\$4,369,930	\$4,412,396	\$0	\$4,412,396	\$4,383,714	99.35%	\$28,682
3310	MARINE SAFETY	\$328,975	\$220,874	\$0	\$220,874	\$110,785	50.16%	\$110,089
3510	JAIL	\$7,938,115	\$7,993,460	\$0	\$7,993,460	\$3,733,724	46.71%	\$4,259,736
3540	LOCAL CORR ACADEMY GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
3550	EXCELLING - CORR ENVIRONMENT GR	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$305,573	\$309,896	\$0	\$309,896	\$154,986	50.01%	\$154,910
4262	SOLUTION AREA PLANNER GRANT	\$92,054	\$0	\$10,500	\$10,500	\$19,251	183.34%	(\$8,751)
4263	HAZ-MAT RESPONSE TEAM	\$74,892	\$58,046	\$0	\$58,046	\$29,090	50.12%	\$28,956
4264	TRAINING GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4265	HOMELAND SECURITY EQUIPMENT GR	\$0	\$60,000	\$21,775	\$81,775	\$24,463	29.92%	\$57,312
4300	ANIMAL CONTROL	\$372,576	\$398,890	\$0	\$398,890	\$172,764	43.31%	\$226,126
	<b>TOTAL PUBLIC SAFETY</b>	<b>\$23,512,368</b>	<b>\$23,790,713</b>	<b>\$36,932</b>	<b>\$23,827,645</b>	<b>\$13,481,570</b>	<b>56.58%</b>	<b>\$10,346,075</b>
4450	DRAIN ASSESSMENTS	\$283,210	\$466,500	\$0	\$466,500	\$98,627	21.14%	\$367,873
4490	ROAD COMMISSION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
	<b>TOTAL PUBLIC WORKS</b>	<b>\$283,210</b>	<b>\$466,500</b>	<b>\$0</b>	<b>\$466,500</b>	<b>\$98,627</b>	<b>21.14%</b>	<b>\$367,873</b>
6039	JAIL HEALTH SERVICES	\$627,250	\$866,125	\$8,837	\$874,962	\$296,728	33.91%	\$578,234
6300	SUBSTANCE ABUSE	\$407,929	\$432,472	\$0	\$432,472	\$174,355	40.32%	\$258,117
6480	MEDICAL EXAMINERS	\$251,513	\$256,547	\$1,600	\$258,147	\$120,762	46.78%	\$137,385
6810	VETERANS BURIAL	\$50,178	\$55,000	\$0	\$55,000	\$33,330	60.60%	\$21,670
6890	SOILDERS & SAILORS RELIEF	\$0	\$0	\$0	\$0	\$0	N/A	\$0
	<b>TOTAL HEALTH AND WELFARE</b>	<b>\$1,336,870</b>	<b>\$1,610,144</b>	<b>\$10,437</b>	<b>\$1,620,581</b>	<b>\$625,175</b>	<b>38.58%</b>	<b>\$995,406</b>
7210	PLANNING & TRANSPORTATION	\$24,973	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$600,397	\$635,778	\$4,203	\$639,981	\$274,518	42.89%	\$365,463
7212	ROAD SALT MANAGEMENT PLAN	\$6,018	\$5,933	\$0	\$5,933	\$0	0.00%	\$5,933
	<b>TOTAL COMMUNITY &amp; ECON DEV</b>	<b>\$631,388</b>	<b>\$641,711</b>	<b>\$4,203</b>	<b>\$645,914</b>	<b>\$274,518</b>	<b>42.50%</b>	<b>\$371,396</b>
8650	INSURANCE	\$149,627	\$119,489	\$6,808	\$126,297	\$91,283	72.28%	\$35,014
8900	CONTINGENCY	\$0	\$766,592	(\$6,808)	\$759,784	\$0	0.00%	\$759,784
9010	EQUIPMENT POOL	\$0	\$16,270	(\$8,475)	\$7,795	\$0	0.00%	\$7,795
	<b>TOTAL OTHER</b>	<b>\$149,627</b>	<b>\$902,351</b>	<b>(\$8,475)</b>	<b>\$893,876</b>	<b>\$91,283</b>	<b>10.21%</b>	<b>\$802,593</b>
9650	OPERATING TRANS OUT-INTERNAL	\$16,860,154	\$10,662,181	\$371,200	\$11,033,381	\$6,881,973	62.37%	\$4,151,408
	<b>TOTAL EXPENDITURES</b>	<b>\$69,051,570</b>	<b>\$64,347,534</b>	<b>\$505,342</b>	<b>\$64,852,876</b>	<b>\$33,595,833</b>	<b>51.80%</b>	<b>\$31,257,043</b>
	<b>TOTAL REVENUES</b>	<b>\$63,680,099</b>	<b>\$63,900,550</b>	<b>\$245,463</b>	<b>\$64,146,013</b>	<b>\$17,808,411</b>	<b>27.76%</b>	<b>\$46,337,602</b>
	<b>FUND BALANCE &lt;USE&gt;</b>	<b>(\$5,371,471)</b>	<b>(\$446,984)</b>	<b>(\$259,879)</b>	<b>(\$706,863)</b>	<b>(\$15,787,422)</b>		<b>\$15,080,559</b>



DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$5,815,276	\$5,456,073	\$6,310	\$5,462,383	\$3,644,922	66.73%	\$1,817,461
6011	PUBLIC HLTH PREPAREDNESS	\$182,258	\$182,258	\$0	\$182,258	\$110,024	60.37%	\$72,234
6013	PHP - SURVEILLANCE	\$2,354	\$0	\$20,400	\$20,400	\$17,288	84.74%	\$3,112
6016	PHP - SURVEILLANCE	\$0	\$0	\$506,578	\$506,578	\$137,003	27.04%	\$369,575
6017	PANDEMIC INFLUENZA	\$13,055	\$0	\$283,272	\$283,272	\$198,383	70.03%	\$84,889
6020	ENVIRONMENTAL HLTH FIELD SERV	\$319,910	\$379,442	\$5,000	\$384,442	\$225,561	58.67%	\$158,882
6021	ENVIRONMENTAL FOOD SERVICE	\$359,711	\$339,630	\$0	\$339,630	\$330,011	97.17%	\$9,619
6031	HEARING/ VISION	\$37,582	\$23,000	\$0	\$23,000	\$10	0.04%	\$22,990
6032	SAFE ROUTES TO SCHOOL	\$0	\$0	\$10,400	\$10,400	\$2,080	20.00%	\$8,320
6033	COMMUNITY HEALTH PROMOTION	\$34,014	\$0	\$65,643	\$65,643	\$19,452	29.63%	\$46,191
6034	TOBACCO REDUCTION	\$24,549	\$0	\$25,000	\$25,000	\$16,664	66.66%	\$8,336
6039	JAIL HEALTH SERVICES	\$16,221	\$0	\$0	\$0	\$0	N/A	\$0
6042	FAMILY PLANNING	\$575,232	\$581,122	(\$61,357)	\$519,765	\$310,665	59.77%	\$209,100
6043	DENTAL GRANT	\$0	\$0	\$32,934	\$32,934	\$30,498	92.60%	\$2,436
6044	IMMUNIZATION CLINIC	\$1,067,243	\$1,600,229	(\$300,000)	\$1,300,229	\$675,980	51.99%	\$624,249
6045	HEALTHY CHILDREN'S CONTRACT	\$195,258	\$202,829	\$0	\$202,829	\$121,165	59.74%	\$81,664
6046	LCC -CHOOSE	\$35,019	\$28,790	(\$11,793)	\$16,997	\$12,205	71.81%	\$4,792
6047	EPSDT SCREENING-WELL CHILD	\$482	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/ AWARE	\$59,686	\$57,210	(\$16,892)	\$40,318	\$22,617	56.10%	\$17,701
6049	SUBSTANCE ABUSE PREVENTION	\$5,316	\$0	\$55,282	\$55,282	\$37,735	68.26%	\$17,547
6050	CHILDRN'S SPECIAL HEALTH	\$312,514	\$272,129	\$5,000	\$277,129	\$147,124	53.09%	\$130,005
6052	EARLY ON	\$71,770	\$48,991	\$0	\$48,991	\$23,482	47.93%	\$25,509
6053	MATERNAL/INFANT SUPPT SERV	\$283,568	\$387,172	\$3,468	\$390,640	\$157,135	40.22%	\$233,505
6055	AIDS/STD	\$19,384	\$17,756	\$0	\$17,756	\$13,664	76.96%	\$4,092
6058	PNC ENROLL/COORDINATION	\$65,524	\$17,500	\$300	\$17,800	\$31,342	176.08%	(\$13,542)
6059	COMMUNICABLE DISEASE	\$9,581	\$1,424	\$0	\$1,424	\$290	20.33%	\$1,135
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$3,410	\$3,820	\$1,677	\$5,497	\$5,497	100.00%	(\$0)
6310	HEALTH EDUCATION	\$36,607	\$35,833	\$14,500	\$50,333	\$24,396	48.47%	\$25,937
6311	WELLNESS PROGRAM	\$60	\$0	\$185	\$185	\$185	100.00%	\$0
TOTAL REVENUE		\$9,545,584	\$9,635,208	\$645,907	\$10,281,115	\$6,315,377	61.43%	\$3,965,738

DEPT	DEPARTMENT NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$953,110	\$980,437	\$32,799	\$1,013,236	\$696,246	68.72%	\$316,990
6011	PUBLIC HEALTH PREPAREDNESS	\$115,676	\$118,905	(\$233)	\$118,672	\$93,851	79.08%	\$24,821
6012	ACCOUNTING/ MIS	\$956,164	\$921,922	\$2,156	\$924,078	\$694,222	75.13%	\$229,856
6013	PHP - SURVEILLANCE	\$2,354	\$0	\$20,400	\$20,400	\$11,127	54.54%	\$9,273
6014	PHP - COMMUNICATION & IT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6015	PHP - RISK COMMUNICATION	\$19,505	\$22,593	\$0	\$22,593	\$0	0.00%	\$22,593
6016	PHP - EDUCATION & TRAINING	\$0	\$0	\$444,514	\$444,514	\$129,042	29.03%	\$315,472
6017	PANDEMIC INFLUENZA	\$12,871	\$0	\$235,348	\$235,348	\$169,495	72.02%	\$65,853
6020	ENVIRONMENTAL HLTH FIELD SERV	\$561,491	\$625,565	\$4,837	\$630,402	\$419,632	66.57%	\$210,770
6021	ENVIRONMENTAL FOOD SERVICE	\$567,814	\$610,304	\$205	\$610,509	\$415,603	68.07%	\$194,906
6030	DENTAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6031	VISION	\$285,721	\$286,922	\$15,430	\$302,352	\$216,803	71.71%	\$85,549
6032	HEARING	\$0	\$0	\$10,400	\$10,400	\$3,293	31.66%	\$7,107
6033	COMMUNITY HEALTH PROMOTION	\$34,014	\$0	\$65,644	\$65,644	\$23,222	35.38%	\$42,422
6034	TOBACCO REDUCTION	\$24,549	\$0	\$25,000	\$25,000	\$17,534	70.14%	\$7,466
6035	EPIDEMIOLOGY	\$302	\$0	\$0	\$0	\$0	N/A	\$0
6039	JAIL HEALTH SERVICES	\$268,752	\$0	\$0	\$0	\$0	N/A	\$0
6040	SCOLIOSIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6041	NURSING SUPERVISION	\$664,835	\$692,806	(\$9,227)	\$683,579	\$470,175	68.78%	\$213,404
6042	FAMILY PLANNING	\$770,346	\$854,838	(\$13,785)	\$841,053	\$524,630	62.38%	\$316,423
6043	DENTAL GRANT	\$0	\$0	\$32,934	\$32,934	\$28,892	69.51%	\$10,042
6044	IMMUNIZATION CLINIC	\$1,243,420	\$1,750,697	(\$299,927)	\$1,450,770	\$801,442	55.24%	\$649,328
6045	HEALTH CHILDREN'S CONTRACT	\$409,937	\$381,114	\$10,120	\$391,234	\$259,564	66.35%	\$131,670
6046	LCC - CHOOSE	\$34,969	\$28,790	(\$11,793)	\$16,997	\$11,620	68.37%	\$5,377
6047	EPSDT SCREENING - WELL CHILD	\$482	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/AWARENESS	\$59,581	\$57,098	(\$16,780)	\$40,318	\$24,985	61.97%	\$15,333
6049	SUBSTANCE ABUSE PREVENTION	\$120,288	\$0	\$55,282	\$55,282	\$42,189	76.32%	\$13,093
6050	CHILDRENS SPECIAL HEALTH CARE	\$331,836	\$362,182	\$22,941	\$385,123	\$260,031	67.52%	\$125,092
6052	EARLY ON	\$112,374	\$61,240	\$4,309	\$65,549	\$52,411	79.96%	\$13,138
6053	MATERNAL/INFANT SUPPORT	\$872,894	\$817,394	\$4,940	\$822,334	\$561,009	68.22%	\$261,325
6055	AIDS/STD	\$309,478	\$361,357	(\$39,171)	\$322,186	\$212,323	65.90%	\$109,863
6058	PNC-ENROLL/COORDINATION	\$39,630	\$14,289	\$305	\$14,594	\$17,606	120.64%	(\$3,012)
6059	COMMUNICABLE DISEASE	\$331,729	\$356,063	\$3	\$356,066	\$245,295	68.89%	\$110,771
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$3,409	\$3,820	\$1,677	\$5,497	\$1,183	21.53%	\$4,314
6310	HEALTH EDUCATION	\$225,680	\$236,180	(\$15,507)	\$220,673	\$143,149	64.87%	\$77,524
6311	WELLNESS PROGRAM	\$223,648	\$183,218	(\$15,023)	\$168,195	\$110,551	65.73%	\$57,644
TOTAL EXPENDITURES		\$9,556,860	\$9,727,734	\$567,798	\$10,295,532	\$6,651,126	64.60%	\$3,644,406
TOTAL REVENUES		\$9,545,584	\$9,635,208	\$645,907	\$10,281,115	\$6,315,377	61.43%	\$3,965,738
FUND BALANCE <USE>		(\$11,276)	(\$92,526)	\$78,109	(\$14,417)	(\$335,749)		\$321,332

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	\$151,051	\$25,560	\$21,675	\$47,235	\$0	0.00%	\$47,235
6491	1240	DD CLINICAL SUPPORT	\$689,062	\$827,360	\$55,350	\$882,710	\$214,960	24.35%	\$667,750
6491	1245	DD OBRA SCREENING	\$49,991	\$61,242	\$13,950	\$75,192	\$39,734	52.84%	\$35,458
6491	1347	DD WORK ACTIVITIES	\$2,583,200	\$2,271,946	\$52,815	\$2,324,761	\$1,278,075	54.98%	\$1,046,686
6491	1349	DD SUPPORTED EMPLOYMENT	\$477,440	\$1,706,558	\$17,403	\$1,723,961	\$1,225,412	71.08%	\$498,549
6491	1357	DD COMMUN. BASED EXPERIENC	\$3,383,663	\$2,532,805	\$69,500	\$2,602,305	\$1,355,073	52.07%	\$1,247,232
6491	1358	DD KANDU SUPP EMPLOYMENT	\$20,649	\$23,739	\$0	\$23,739	\$9,801	41.29%	\$13,938
6491	1440	DD RESPITE CARE	\$242,887	\$396,029	\$68,900	\$464,929	\$64,329	13.84%	\$400,600
6491	1441	DD RES FOSTER CARE-CHILD	\$1,020	\$0	\$525	\$525	\$428	81.59%	\$97
6491	1442	DD CHILDREN'S WAIVER	\$919,194	\$813,540	(\$13,000)	\$800,540	\$502,486	62.77%	\$298,054
6491	1443	DD RES.SERV. - S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1451	DD RES. SERV-FELCH AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1452	DD RES. SERV-PIERCE AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1453	DD RES. SERV-WAVERLY AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,161,795	\$1,126,573	\$0	\$1,126,573	\$605,055	53.71%	\$521,518
6491	1455	DD RES. SERV-OTHER RESIDENT S	\$745,990	\$796,916	\$550	\$797,466	\$375,042	47.03%	\$422,424
6491	1456	DD RES. SERV. LEGION CT. AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1457	DD RES. SERV-SETTLERS ROAD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1459	DD RES. SERV-MAGNOLIA DRIVE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1460	DD WAIVER RESIDENTIAL	\$7,581,117	\$8,699,481	(\$80,000)	\$8,619,481	\$4,279,567	49.65%	\$4,339,914
6491	1461	DD RES. SERV. - FERRIS STREET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1462	NON-WAIVER RESIDENTIAL	\$320	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$240	\$0	\$377	\$377	\$524	139.05%	(\$147)
6491	5401	GROUP HOME TRAINING	\$164,793	\$167,316	\$0	\$167,316	\$1,860	1.11%	\$165,456
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,407,294	\$1,493,406	(\$22,378)	\$1,471,028	\$1,010,455	68.69%	\$460,573
6491	5514	RES. CLIENT SERV MGT-CLF	\$33,379	\$25,897	\$0	\$25,897	\$20,450	78.97%	\$5,447
6491	5522	CHILD CASE MANAGEMENT	\$240,460	\$442,696	\$40,000	\$482,696	\$232,259	48.12%	\$250,437
6492	5511	CHILD CASE MANAGEMENT	\$83,687	\$104,040	\$0	\$104,040	\$45,200	43.44%	\$58,841
6492	5540	NURSING HOME REVIEW	\$9,783	\$18,829	\$0	\$18,829	\$5,977	31.74%	\$12,852
6492	5541	HUD LEASING ASSISTANCE GRAN	\$224,387	\$234,619	\$0	\$234,619	\$121,780	51.91%	\$112,839
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$19,581	\$63,547	(\$10,000)	\$53,547	\$0	0.00%	\$53,547
6493	3240	MI ADULT EMERGENCY SERVICE	\$736,928	\$847,109	\$52,963	\$900,072	\$435,791	48.42%	\$464,281
6493	3241	MI ADULT ACCESS CENTER	\$0	\$0	\$3,560	\$3,560	\$145,997	4101.04%	(\$142,437)
6493	3242	MEDICATION CLINIC	\$966,218	\$0	\$32,915	\$32,915	\$40,537	123.16%	(\$7,622)
6493	3243	MI ADULT OUTPATIENT	\$122,290	\$87,335	\$1,000	\$88,335	\$3,371	3.82%	\$84,964
6493	3244	MI ADULT GRAND HAVEN - MDT	\$908,299	\$1,638,808	(\$72,595)	\$1,566,213	\$748,974	47.82%	\$817,239
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$801,242	\$0	\$0	\$0	\$6,190	N/A	(\$6,190)
6493	3246	MI ADLT OLDER ADULTS	\$136,438	\$248,136	\$46,900	\$295,036	\$108,676	36.83%	\$186,360
6493	3247	MI ADLT VOC.REHABILITATION	\$89,088	\$97,536	\$0	\$97,536	\$0	0.00%	\$97,536
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTV COMM TREATMT-SOUT	\$942,179	\$1,052,930	\$10,150	\$1,063,080	\$461,076	43.37%	\$602,004
6493	3252	ASSERTV COMM TREATMT-NORT	\$20,795	\$16,186	\$0	\$16,186	\$925	5.71%	\$15,261
6493	3254	MI ADULT-MDT HOLLAND	\$504,689	\$1,792,302	\$93,100	\$1,885,402	\$1,284,263	68.12%	\$601,139
6493	3255	OBRA ACTIVE TREATMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$672,976	\$748,989	\$6,095	\$755,084	\$324,199	42.94%	\$430,885
6493	3345	MI DAY TREATMENT/KANDU	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3346	MI PEER OPERATED SERVICES	\$74,081	\$82,273	\$0	\$82,273	\$0	0.00%	\$82,273
6493	3347	MI SUPPORTED IND. LIVING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3348	MI KANDU SUPPORTED EMPLOY	\$44,145	\$39,803	\$0	\$39,803	\$55,290	138.91%	(\$15,487)
6493	3349	MI ADULT SUPPORTED EMPLOY	\$44,419	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	\$663,514	\$0	\$0	\$0	(\$3,359)	N/A	\$3,359
6493	3451	MI HOSPITALS	\$189,404	\$220,467	\$1,050	\$221,517	\$139,089	62.79%	\$82,428
6493	3452	MI ROBERT BROWN CENTER	\$674,687	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$15,333	\$733,700	(\$24,500)	\$709,200	\$318,153	44.86%	\$391,047
6493	3456	OTHER HOSPITALS-MI ADULT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKELY HOSPITAL	\$943,194	\$1,027,059	\$16,874	\$1,043,933	\$455,499	43.63%	\$588,434
6493	3458	PINE REST	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3459	ADULT ALTERNATIVE RESIDENTI	\$679,473	\$972,184	\$75	\$972,259	\$576,170	59.26%	\$396,089

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6493	5515	COMM SUPPORT CASE MGT	\$703,184	\$9,207	\$0	\$9,207	(\$174)	-1.89%	\$9,381
6493	5516	CASE MGMT - OLDER ADULTS	\$68,113	\$48,109	\$500	\$48,609	\$27,888	57.37%	\$20,721
6493	5519	MINORITY SERVICES-CASE MGT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6494	4243	MI CHILD OUTPATIENT	\$145,461	\$140,023	(\$23,636)	\$116,387	\$48,869	41.99%	\$67,518
6494	4244	HOME BASED SERVICES	\$363,321	\$419,940	\$11,386	\$431,326	\$158,525	36.75%	\$272,801
6494	4245	EL CENTRO	\$120,068	\$487,124	\$0	\$487,124	\$185,580	38.10%	\$301,544
6494	4247	EMOTIONAL IMPAIRED	\$173	\$0	\$0	\$0	\$152	N/A	(\$152)
6494	4450	MI CRISIS RESIDENTIAL	\$637	\$4,222	\$0	\$4,222	\$978	23.16%	\$3,244
6494	4451	MI CHILD RESPITE SERVICES	\$71,043	\$103,094	\$23,017	\$126,111	\$25,401	20.14%	\$100,710
6494	4472	LOCAL INPATIENT	\$224,274	\$213,217	\$1,636	\$214,853	\$113,218	52.70%	\$101,635
6494	5800	PREVENTION-INDIRECT	\$3,405	\$0	\$0	\$0	\$0	N/A	\$0
6494	5801	PREVENTION-DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$614,116	\$601,410	\$1,359	\$602,769	\$524,187	86.96%	\$78,582
6495	5021	ADM. LIFE SUPPORT SERV.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$4,253	\$3,375	(\$3,375)	\$0	\$0	N/A	\$0
6495	5024	OFFICE-COMM RELATIONS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5025	RECEIVABLES/BILLING	\$630	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$0	\$0	\$19	\$19	\$18	95.79%	\$1
6495	5027	ALLOCATED COSTS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5028	DIVISION DIRECTORS	\$301	\$0	\$0	\$0	\$0	N/A	\$0
6495	5029	MCO ADMINISTRATION	\$301	\$0	\$0	\$0	\$0	N/A	\$0
6495	5030	MEDICAL RECORDS	\$0	\$0	\$3,725	\$3,725	\$2,878	77.25%	\$847
TOTAL REVENUES			\$31,739,654	\$33,466,637	\$397,885	\$33,864,522	\$17,576,827	51.90%	\$16,287,695

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	\$174,636	\$30,960	\$21,675	\$52,635	(\$8,830)	-16.78%	\$61,465
6491	1240	DD CLINICAL SUPPORT	\$520,050	\$631,099	\$13,262	\$644,361	\$476,522	73.95%	\$167,839
6491	1245	DD OBRA SCREENING	\$47,116	\$56,200	\$14,250	\$70,450	\$41,699	59.19%	\$28,751
6491	1347	DD WORK ACTIVITIES	\$2,402,669	\$2,075,433	\$248,300	\$2,323,733	\$1,539,192	66.24%	\$784,541
6491	1349	DD SUPPORTED EMPLOYMENT	\$349,096	\$1,292,746	(\$68,582)	\$1,224,164	\$883,228	72.15%	\$340,936
6491	1357	DD COMMUNITY BASED EXPERIENCE	\$2,662,911	\$1,950,697	(\$24,931)	\$1,925,766	\$1,378,023	71.56%	\$547,743
6491	1358	DD KANDU SUPPORTED EMPLOYMT	\$19,454	\$22,000	\$2,365	\$24,365	\$13,289	54.54%	\$11,076
6491	1440	DD RESPITE CARE	\$232,460	\$300,000	\$73,215	\$373,215	\$135,523	36.31%	\$237,692
6491	1441	DD RES FOSTER CARE-CHILD	\$961	\$0	\$625	\$625	\$318	50.80%	\$307
6491	1442	DD CHILDREN'S WAIVER	\$819,932	\$753,950	\$0	\$753,950	\$495,021	65.66%	\$258,929
6491	1443	DD RES.SERV.- S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,095,340	\$1,044,054	(\$7,200)	\$1,036,854	\$659,103	63.57%	\$377,751
6491	1455	DD RES. SERV-OTHER RES SETTING	\$702,834	\$738,544	(\$26,115)	\$712,429	\$438,149	61.50%	\$274,280
6491	1460	DD WAIVER RESIDENTIAL	\$7,122,120	\$8,040,020	(\$148,679)	\$7,891,341	\$4,872,782	61.75%	\$3,018,559
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$36,713	\$34,837	\$6,516	\$41,353	\$29,243	70.72%	\$12,110
6491	5401	GROUP HOME TRAINING	\$158,096	\$157,851	\$29,877	\$187,728	\$140,640	74.92%	\$47,088
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,063,214	\$1,138,997	(\$28,174)	\$1,110,823	\$803,246	72.31%	\$307,577
6491	5514	DD RESID CLIENT SVC MGT-CLF	\$31,448	\$24,000	\$10,000	\$34,000	\$20,399	60.00%	\$13,601
6491	5522	CHILD CASE MANAGEMENT	\$217,630	\$336,240	(\$77,078)	\$259,162	\$141,247	54.50%	\$117,915
6492	5511	HUD LEASING GRANT 3	\$75,756	\$97,145	\$583	\$97,728	\$66,486	68.03%	\$31,242
6492	5540	NUSING HOME REVIEW	\$8,599	\$17,578	\$146	\$17,724	\$8,106	45.73%	\$9,618
6492	5541	HUD LEASING ASSISTANCE	\$217,062	\$219,048	\$1,918	\$220,966	\$176,070	79.68%	\$44,896
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$24,478	\$86,975	(\$60,000)	\$26,975	(\$4,071)	-15.09%	\$31,046
6493	0362	FORENSIC CENTER	\$26,233	\$26,083	\$50,000	\$76,083	\$5,088	6.69%	\$70,995
6493	3240	MI ADULT EMERGENCY SERVICES	\$581,450	\$663,687	(\$38,239)	\$625,448	\$439,610	70.29%	\$185,838
6493	3241	MI ADULT ACCESS CENTER	\$547,186	\$824,333	(\$101,759)	\$722,574	\$510,490	70.65%	\$212,084
6493	3242	MEDICATION CLINIC	\$736,787	\$210,862	(\$17,100)	\$193,762	\$146,453	75.58%	\$47,309
6493	3243	MI ADULT OUTPATIENT	\$128,022	\$90,120	\$30,020	\$120,140	\$60,926	50.71%	\$59,214
6493	3244	MI ADULT GRAND HAVEN - MDT	\$705,040	\$1,154,512	\$6,119	\$1,160,631	\$834,354	71.89%	\$326,277
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$594,969	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$128,909	\$239,595	\$30,000	\$269,595	\$100,974	37.45%	\$168,621
6493	3247	MI ADULT VOCATIONAL REHAB	\$93,261	\$100,435	\$3,251	\$103,686	\$69,419	66.95%	\$34,267
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTIVE COMM TREATMT - SOUTH	\$722,182	\$787,964	(\$93,382)	\$694,582	\$447,996	64.50%	\$246,586
6493	3252	ASSERTIVE COMM TREATMT - NORTH	\$19,592	\$15,000	\$0	\$15,000	\$6,207	41.38%	\$8,794
6493	3253	OBRA SCREENING - MI ADULT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3254	MI ADULT MDT-HOLLAND	\$398,404	\$1,266,668	\$94,839	\$1,361,507	\$984,040	72.28%	\$377,467
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$528,637	\$553,201	(\$73,685)	\$479,516	\$315,158	65.72%	\$164,358
6493	3346	MI PEER OPERATED SERVICES	\$77,550	\$77,550	\$0	\$77,550	\$58,163	75.00%	\$19,388
6493	3347	MI SUPPORTED IND. LIVING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3348	MI KANDU SUPPORTED EMPLOY	\$41,974	\$37,425	\$85,250	\$122,675	\$81,109	66.12%	\$41,566
6493	3349	MI ADULT SUPP. EMPLOYMENT	\$46,500	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	\$515,538	\$0	\$0	\$0	\$0	N/A	\$0
6493	3451	MI HOSPITALS	\$178,668	\$204,318	\$53,500	\$257,818	\$172,001	66.71%	\$85,817
6493	3452	MI ROBERT BROWN CENTER	\$523,273	\$0	\$0	\$0	(\$103)	N/A	\$103
6493	3453	OTHER CRISIS RESIDENTIAL	\$14,446	\$679,958	\$0	\$679,958	\$370,088	54.43%	\$309,870
6493	3457	HACKLEY HOSPITAL	\$908,735	\$1,000,000	\$0	\$1,000,000	\$533,947	53.39%	\$466,053
6493	3459	ADULT ALTERNATIVE RESIDENTIAL	\$632,954	\$900,974	\$128,679	\$1,029,653	\$630,161	61.20%	\$399,492
6493	5515	COMM SUPPORT CASE MGT	\$535,577	\$8,800	(\$2,000)	\$6,800	\$0	0.00%	\$6,800
6493	5516	CASE MGT-OLDER ADULTS	\$64,417	\$45,000	\$0	\$45,000	\$31,581	70.18%	\$13,419
6494	4243	MI CHILD OUTPATIENT	\$138,399	\$130,720	\$0	\$130,720	\$71,065	54.36%	\$59,655
6494	4244	HOME BASED SERVICES	\$277,520	\$304,321	(\$6,828)	\$297,493	\$177,707	59.74%	\$119,786
6494	4245	EL CENTRO	\$93,300	\$358,291	\$36,019	\$394,310	\$266,694	67.64%	\$127,616
6494	4247	EMOTIONALLY IMPAIRED PROGRAM	\$163	\$0	\$500	\$500	\$219	43.87%	\$281
6494	4450	MI CHILD CRISIS RESIDENTIAL	\$600	\$3,913	(\$500)	\$3,413	\$978	28.66%	\$2,435
6494	4451	MI CHILD RESPITE SERVICES	\$67,411	\$78,096	\$26,982	\$105,078	\$54,828	52.18%	\$50,250

DEPT	SUB-DEPT	NAME	ACTUAL 2009	ORIGINAL BUDGET 2010	BUDGET ADJUSTMENTS 2010	AMENDED BUDGET 2010	YTD ACTUAL 2010	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6494	4472	LOCAL INPATIENT	\$213,736	\$200,000	\$0	\$200,000	\$130,734	65.37%	\$69,266
6494	5800	PREVENTION - INDIRECT	\$2,940	\$0	\$2,721	\$2,721	\$1,549	56.92%	\$1,172
6494	5801	PREVENTION - DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$1,984,428	\$2,093,978	\$21,773	\$2,115,751	\$1,555,473	73.52%	\$560,278
6495	5021	ADMIN. LIFE SUPPORT SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$183,412	\$264,714	\$187,400	\$452,114	\$165,327	36.57%	\$286,787
6495	5023	RECIPIENT RIGHTS	\$130,636	\$138,437	\$63	\$138,500	\$101,800	73.50%	\$36,700
6495	5024	OFFICE-COMM. RELATIONS/ED	\$147,904	\$170,483	\$415	\$170,898	\$118,648	69.43%	\$52,250
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$428,254	\$490,485	(\$37,452)	\$453,033	\$316,749	69.92%	\$136,284
6495	5027	ALLOCATED COSTS	\$10	\$54,127	(\$16,520)	\$37,607	\$19,567	52.03%	\$18,040
6495	5028	DIVISION DIRECTORS	\$276,590	\$0	\$0	\$0	\$0	N/A	\$0
6495	5029	MCO ADMINISTRATION	\$976,193	\$1,094,092	\$35,794	\$1,129,886	\$821,056	72.67%	\$308,830
6495	5030	MEDICAL RECORDS	\$144,219	\$150,121	\$10,052	\$160,173	\$115,069	71.84%	\$45,104
TOTAL EXPENDITURES			\$31,798,594	\$33,466,637	\$397,885	\$33,864,522	\$22,020,508	65.03%	\$11,844,014
TOTAL REVENUE			\$31,739,654	\$33,466,637	\$397,885	\$33,864,522	\$17,576,827	51.90%	\$16,287,695
FUND BALANCE (USE)			(\$58,940)	\$0	\$0	\$0	(\$4,443,681)		\$4,443,681

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Information Technology

**Submitted By:** Dave Hulst

**Agenda Item:** Telecommunications System

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the recommendation to sign a contract with AT&T to upgrade the County Voice Communications system, and to authorize the expenditure of funds up to an amount of \$580,000 from the Telecommunications Reserve Fund to complete this project.

## SUMMARY OF REQUEST:

The current voice communications system is no longer under manufacturer covered support. This replacement will provide a voice communications infrastructure which is current and supported by the manufacturer. It will add capabilities that have been identified as beneficial to County services and improve supportability. It will extend the life of the telecommunications infrastructure and position it to take advantage of emerging technology.

The cost breakdown for this project is as follows:

1. AT&T Contract for core telecommunications system: \$548,067.64 (net of the required servers).
2. Supporting Servers and Equipment: \$29,923.44
3. Contingency: \$2,008.92

Maintenance for the first three years: \$95,000 with subsequent annual maintenance estimated as \$42,000.

Attachments:

1. Telecommunications Upgrade Bid Evaluation
2. Bid Review Report

## FINANCIAL INFORMATION:

Total Cost: \$580,000.00 | County Cost: \$580,000.00 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #3

Objective: #5

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 14:02:02 -0400

Committee/Governing/Advisory Board Approval Date:



# Ottawa County


## Telecommunication Upgrade Bid Tabulation

		Bidder					NOTES:
	AT&T	VDS	Classic	CBTS	ISI		
System Components	\$ 324,883.07	\$ 368,627.01	\$ 319,853.00		\$ 199,304.35		
Call Center	\$ 157,158.00	\$ 77,562.12	\$ 50,899.00		\$ 55,998.38	Unable to determine Cost for CBTS. ISI call center cost does not appear complete.	
Installation	\$ 146,271.04	\$ 131,663.02	\$ 53,284.00		\$ 63,150.00	Unable to determine Cost for CBTS.	
3 Year Service	\$ 95,681.29	\$ 178,675.05	\$ 55,291.00		\$ 17,992.71	AT&T is BASIC and VDS is PLUS level service. ISI is not Manufacturer based service for all components. Unable to identify CBTS service cost.	
Bid as Read	\$ 723,993.40	\$ 756,527.20	\$ 479,327.00	\$ 371,615.52	\$ 336,445.44	CBTS is not compliant and is not able to be considered.	
Required Servers	\$ 29,923.44	\$ 15,500.00	\$ 7,750.00		\$ 7,750.00		
Rack upgrades needed	\$ 14,650.00	\$ 14,650.00	\$ 14,650.00		\$ 14,650.00		
Power over Ethernet	\$ 26,567.80	\$ 26,567.80	\$ 172,670.93		\$ 172,670.93	ISI and Classic require 100% PoE installation due to complete telephone replacement.	
Call Center Adjustment	\$ (98,081.42)	\$ -	\$ -		\$ -	AT&T Adjusted to Call Center Express. VDS Base bid is CCX.	
Service Contract	\$ (95,681.29)	\$ (178,675.05)	\$ (55,291.00)		\$ (17,992.71)	Remove service contract from capital purchase proposal.	
Telephone Count	\$ (14,871.76)	\$ (5,880.27)	\$ 255,724.16		\$ 93,816.54	Classic only had 860 of the more than 1747 telephones in their bid. ISI was also somewhat short. AT&T and VDS had licensed too many.	
Normalized Total	\$ 586,500.17	\$ 628,689.68	\$ 874,831.10	\$ <del>371,615.52</del>	\$ 607,340.20		
Asjtmnt for Install	\$ (8,509.09)					Reduce AT&T Testing from 100% of telephone instruments.	
<b>Recommended Award</b>	<b>\$ 577,991.08</b>						





# BID REVIEW REPORT

<b>REVIEW DATE</b>	July 9, 2010
<b>SELECTED BIDDERS</b>	AT&T
<b>NET CONTRACTS</b>	\$ 577,991.08
<b>DESIGNER APPROVAL</b>	Carl VanderZee 
<b>OWNER APPROVAL</b>	David Hulst

## IN REVIEW OF BID(S), THE FOLLOWING DUE DILIGENCE WAS PERFORMED:

A	Reviewed provisions, specifications, requirements and details of bids with bidder representatives over several dates via both email and telephone interviews and follow-up conversations.
B	Requested and received clarification and confirmation of specific bid provisions, exceptions and alternates from bidders.
C	Conducted initial feature and function review of proposed and alternate hardware and software products including call center, voice mail and call recording applications.
D	Discussed, determined and clarified limitations to contract exceptions taken.
E	Interviewed selected referenced customers.
F	Conducted extensive post bid interview with apparent low compliant bidder of interest on July 2.
G	Reviewed multiple equipment and award scenario combinations to assess best cost and configuration.

<b>RECCOMENDATION</b>	
<b>BOARD RESOLUTION</b>	Award a contract for Voice Communications System Upgrade to AT&T in the amount of \$577,991.08 as recommended.

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Human Resources

**Submitted By:** Marie Waalkes

**Agenda Item: Purchase of MERS (Michigan Municipal Employees Retirement System) Military Service Credits for Terry P. Archambault**

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the purchase of four (4) years of military service credits for Terry P. Archambault (Programmer/Analyst, Ottawa County Information Technology Department).

County Cost: \$62,670.71  
Employee Cost: \$13,344.29  
Total Cost: \$76,015.00

## SUMMARY OF REQUEST:

Employees Eligible on or before January 1, 2009:

The Ottawa County Board of Commissioners will approve allowing the purchase of up to four (4) years for active duty military service which occurred prior to January 1, 1999, for eligible benefited employees of the County who have at least ten (10) years of credited service with MERS. Commissioners must have eight (8) years of credited service with MERS.

Eligible employees under this section will have up until January 1, 2014 (five years) to purchase eligible military service credits. Payment due from the employee prior to allowing the purchase is 5% of the last four quarters of earnings reported to MERS multiplied by the years and months to be credited.

## FINANCIAL INFORMATION:

Total Cost: \$76,015.00 | County Cost: \$62,670.71 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal:

Objective:

**ADMINISTRATION RECOMMENDATION:**  Recommended |  Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, o=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ciottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:59:29 -0400

Committee/Governing/Advisory Board Approval Date:

**APPLICATION FOR ADDITIONAL CREDITED SERVICE  
Member Certification and Governing Body Resolution**

**MEMBER**

Name: Terry P. Archambault  
 SSN: XXX-XX-7609  
 DOB: 7/20/1948  
 Age: 61 years, 11 months

**CALCULATION DATE - 7/1/2010**

(Estimate Not Valid After 2 Months)

**EMPLOYER**

Name: Ottawa Co  
 Number/Div: 7003 / 10

**BENEFIT PROGRAMS**

Benefit B-4 (80% max)  
 Benefit F55 (With 25 Years of Service)  
 Benefit FAC-5 (5 Year Final Average Compensation)  
 10 Year Vesting  
 E2 COLA Benefit

**ESTIMATED FAC ON CALCULATION DATE:** \$64,707.64**CREDITED SERVICE**

Member's Service Credit as of Calculation Date:

14 years, 4 months

**Type of Credited Service to be Granted:**

Generic

**Amount of Credited Service to be Granted:**

4 years, 0 months

**Total Estimated Actuarial Cost of Additional Credited Service:****\$76,015.00 [Payment Options on Reverse]****BENEFIT CALCULATION ASSUMPTIONS**

- It is assumed that the Member will continue working until the earliest date for unreduced retirement benefits. If the Member terminates prior to becoming eligible for unreduced benefits, the Employer understands and accepts that the actuarial cost will be different from the actuarial cost shown above.
- The Member's Final Average Compensation (FAC) is projected to increase 4.5% annually from the date of purchase to the date of retirement.
- The Plan's Investment Return is projected to be 8% annually.

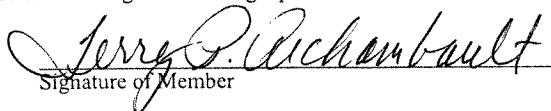
**THE ADDITIONAL CREDITED SERVICE IS PROJECTED TO RESULT IN THE FOLLOWING CHANGES:**

	Retirement Date	Age	Service Through	Total Service	FAC	Annual Benefit
Before Purchase	7/1/2010	61 yrs., 11 mths.	6/30/2010	14 yrs., 4 mths.	\$64,707.64	\$23,186.88
After Purchase	7/1/2010	61 yrs., 11 mths.	6/30/2010	18 yrs., 4 mths.	\$64,707.64	\$29,657.64

*Note:* MERS is not responsible for any Member or Employer supplied information, or any losses which may result if actual experience differs from actuarial assumptions. The Member and Employer are responsible for reviewing the information contained herein for accuracy, and assuming the risk that actual experience results in liability different than that estimated.

**MEMBER CERTIFICATION**

I certify that the above information is correct and accurate. If this is a purchase of qualifying "other governmental" service, I certify that the service has not and will not be recognized for the purpose of obtaining or increasing a pension under another defined benefit retirement plan.

  
 Signature of Member

6/16/10  
 Date

**GOVERNING BODY RESOLUTION**

As provided by the MERS Plan Document, and in accordance with the Employer's policy there under, the additional credited service described above is hereby granted this Member by Resolution of the Governing Body of \_\_\_\_\_, at its meeting on \_\_\_\_\_. The Employer understands this is an estimated cost, calculated using actuarial assumptions approved by the Retirement Board. Any difference between the assumptions and actual experience will affect the true cost of the additional service. For example, changes in benefit programs through adoption or transfer of the affected employee to a division with 'better' benefits; increases in wages other than 4.5% per year; and changes to the anticipated date of termination, will affect the actual cost of the additional service (increase or decrease). Thus, actual future events and experience may result in changes different than those assumed, and liability different than that estimated. The Employer understands and agrees that it is accountable for any difference between estimated and actual costs.

\_\_\_\_\_  
Signature of Authorized Official\_\_\_\_\_  
Date

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Human Resources

**Submitted By:** Marie Waalkes

**Agenda Item:** Fiscal Services Personnel Request for Assistant Fiscal Services Director

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the proposal from Fiscal Services to eliminate one (1) full-time Senior Accountant position and create one (1) full-time Assistant Fiscal Services Director at a cost of \$25,157 (per recommendation of the Plante Moran Study).

## SUMMARY OF REQUEST:

The Fiscal Services Department organization review, conducted by Plante Moran in March 2010, made a recommendation to replace the Senior Accountant position with an Assistant Fiscal Services Director to oversee all county accounting and purchasing activities. This position will require a higher degree of skills and education than the current Senior Accountant position. This will allow the Fiscal Services Director to better use his/her skills for financial policy and management. The current Senior Accountant will be assuming the payroll responsibilities on September 1, 2010 when the current employee in that position retires.

## FINANCIAL INFORMATION:

Total Cost: \$25,157.00 | County Cost: \$25,157.00 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #4

Objective: #1

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:52:25 -0400

Committee/Governing/Advisory Board Approval Date:



## OTTAWA COUNTY

**TITLE:** ASSISTANT FISCAL SERVICES DIRECTOR  
**DEPARTMENT:** FISCAL SERVICES  
**DATE:** 07/06/2010

**EMPLOYEE GROUP:** UNCLASSIFIED  
**GRADE:** U09

### **JOB SUMMARY:**

Under the supervision of the Fiscal Services Director, manages the daily operations of Fiscal Services and supervises the general accounting functions of the County. Ensures the accuracy and integrity of general ledger, accounts payable, accounts receivable, payroll and grant accounting and financial reporting and proper accounting for all monies received and disbursed by the County. Ensures compliance with all accounting rules and standards and all financial reporting rules and requirements. Participates in the design, development and implementation of policies, procedures and practices to preserve, protect, efficiently allocate and properly account for the financial and capital assets of the County. Participates in the design, development and implementation of short- and long-range plans and strategies to ensure the availability of sufficient financial and capital resources to support the increasing demand for services to County residents, and to maintain the fiscal integrity of the County. Responsible for the operations of accounting, payroll, purchasing and risk management.

**ESSENTIAL JOB FUNCTIONS:** The essential functions of this position include, but are not limited to, the following:

1. Provides direct supervision for subordinate managers, professional and support staff in accordance with established County policies and procedures, current collective bargaining agreements and with all applicable statutes and regulations governing the employment relationship.
2. Supervises all accounting functions for the County, including general ledger, accounts receivable and payable, payroll and grant accounting.
3. Establishes work assignments and work schedules for staff in order to ensure proper coverage for billing and payroll cycles, year-end closings, and other date-sensitive financial processing and reporting functions.
4. Identifies goals and objectives for subordinate staff and provides staff access to training and development opportunities to facilitate professional and personal growth.
5. Provides training for, administers policy and procedure for, review and evaluates the work performance of, and administers disciplinary actions for subordinate staff.
6. Develops, implements, and administers practices and procedures to ensure accurate and timely accounting for all transactions and allocation of costs and monies received and disbursed to the proper funds and cost centers.
7. Ensures that accounting procedures comply with generally accepted accounting and auditing standards.

8. Prepares and/or directs the preparation of operating and income statements, year-end financial reports and all required accounting reports for the County.
9. Participates in the development of policies, programs and practices to achieve the fiscal goals and objectives established by the Board of Commissioners.
10. Establishes short- and long-range plans and programs to ensure the availability of financial and capital resources to support the increasing demand for services to County residents and to maintain the fiscal integrity of the County.
11. Analyzes accounting, budgeting, risk management, and purchasing processes and practices in order to direct, develop, and implement policy and procedures to improve efficiency and reduce operating costs.
12. Develops and implements policies and procedures to ensure proper use and accounting for grant and contract funds.
13. Reviews requests from Accounting, Budget Administration, Purchasing, and Risk Management for additional personnel and funding and recommends appropriate disposition of those requests to the director.
14. Performs security set-ups for employees to access the financial information management and processing systems, determining and providing required levels of access for each employee.
15. Prepares schedules for the Comprehensive Annual Financial Report and Single Audit Report.
16. Prepares required audit work papers for annual audits and assists external auditors as requested.
17. Prepares work papers for use in preparation of the annual budget proposals for assigned funds/departments.
18. Participates in the design, development, installation, modification and maintenance of financial information systems and collaborates with information technology to maintain and improve the capabilities of the systems.
19. Coordinates annual system upgrade and year-end changes in tax, pay rate, benefit manual and other parameter tables.
20. Serves as fixed asset accountant, tracking purchases, balancing to general ledger accounts, removing retired assets, conducting physical asset inventories and tagging, etc.
21. Prepares bi-weekly payroll tax deposits for transmission, prepares and submits quarterly IRS forms 941, balances Forms W-2 to Forms 941, and prepares monthly state tax reports and deposits.
22. Performs accounting and balancing functions for employee deductions for IRS Sec. 125 Flexible Spending Accounts and disbursement of reimbursements from individual employee accounts.
23. Performs monthly balancing and reconciliation of Receivables accounts and billings with the general ledger.

24. Serves as accountant for County capital construction projects, infrastructure loans and self-funded insurance programs.
25. In collaboration with the Fiscal Services Director, hires, terminates, provides training and work assignments, administers policy and procedures, reviews and evaluates work performance, and administers disciplinary actions for subordinate staff.
26. Provides expert advice and assistance to the County Administrator, Board of Commissioners, elected officials, judiciary, and directors and managers throughout County government in accounting and fiscal matters.
27. Prepares and delivers reports and presentations to the Board of Commissioners and other internal and external constituencies as necessary.
28. Performs other functions as assigned.

**CONTACTS:** This position has frequent contact with:

1. Elected officials, department directors, managers and staff throughout the County.
2. Fiscal Services.
3. Planning and Performance Improvement.
4. Information Technology.
5. Internal Revenue Service.
6. Michigan Department of Treasury.
7. Software vendor and help desk.
8. Regulatory and funding agencies.
9. Auditors.
10. Other public finance officials.
11. Consultants.
12. Professional organizations.



## **REQUIRED KNOWLEDGE AND SKILLS:**

1. Thorough knowledge of statutory and other legally mandated standards governing public sector accounting and auditing practices and financial accountability, including GAAP and GASB.
2. Thorough working knowledge of budgetary processes, principles and practices.
3. Thorough working knowledge of standard accounting theory, principles and practices, including general ledger accounting.
4. Thorough working knowledge of the principles and practices of fund accounting.
5. Thorough working knowledge of state and federal tax regulations, including but not limited to income, unrelated business income, and payroll taxes.
6. Thorough working knowledge of generally accepted accounting principles and generally accepted auditing standards.
7. Thorough working knowledge of the Michigan Uniform Budget and Accounting Act (PA 621 of 1978).
8. Thorough working knowledge of grant accounting rules and regulations as contained in the federal OMB Circular A-87.
9. Thorough working knowledge of strategic planning.
10. Thorough working knowledge of coordination of benefits practices.
11. Computer literacy, including thorough working knowledge of spreadsheet, presentation, database, accounting and budget management applications software.
12. Computer literacy, including thorough working knowledge of spreadsheet, database, presentation, word-processing, and other financial applications software.
13. Ability to formulate and interpret financial forecasting models.
14. Good analytical and quantitative skills.
15. Good organizational, managerial and supervisory skills.
16. Team building skills.
17. Excellent oral and written communications skills.
18. Excellent interpersonal and human relations skills.
19. Ability to interact positively and objectively with elected officials, department directors, managers, supervisors, employees, and members of the general public from a wide range of cultural and socio-economic backgrounds and with varying levels of communications skills.

**REQUIRED EDUCATION, TRAINING AND EXPERIENCE:**

Bachelor's degree from an accredited college or university in accounting, public administration, public finance, business administration, or other relevant field combined with five (5) years professional experience in fund accounting and/or public finance, with at least two (2) years of experience in the design, development and implementation of fiscal and accounting policies, procedures and systems, including two (2) years of supervisory experience, or an equivalent of education, training and experience. Master's degree in Finance, Public Administration or Accounting strongly preferred. Two (2) years experience as a Chief Financial Officer strongly preferred.

**LICENSES AND CERTIFICATIONS:**

CPA or CMA designation strongly preferred

**PHYSICAL REQUIREMENTS:**

Must be able to perform essential job functions with or without reasonable accommodations, including, but not limited to, visual and/or audiological appliances and devices to increase mobility.

**WORKING CONDITIONS:**

Work is performed in a normal office environment.

Last Refreshed - 06/29/2010

County of Ottawa  
Fiscal Services  
Estimated 2011 Personnel Costs

Employee Name	Union code	W/C code	FTE	Salaries Permanent	Salaries Temp	FICA	Hospit- talization	OPEB	Life	Retirement 457 Match	Dental	W/C	Longevity	Unemployment	Optical	Disability	Total Fringes	Total Salaries & fringes
Asst Fiscal Svcs Dir	14	8810	1.0000	\$83,726		\$6,405	\$14,684	\$974	\$279	\$13,572	\$732	\$19		\$67	\$164	\$368	\$37,264	\$120,990
Senior Accountant	14	8810	-1.0000	-\$63,557		-\$4,862	-\$14,684	-\$974	-\$212	-\$10,303	-\$732	-\$15		-\$51	-\$164	-\$279	-\$32,276	-\$95,833
			0.0000	\$20,169	\$0	\$1,543	\$0	\$0	\$67	\$3,269	\$0	\$4	\$0	\$16	\$0	\$89	\$4,988	\$25,157
				7040.0000	7050.0000	7150.0000	7160.0000	7160.0020	7170.0000	7180.0000	7190.0000	7200.0000	7210.0000	7220.0000	7230.0000	7240.0000		

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Treasurer

**Submitted By:** Bob Spaman

**Agenda Item:** Treasurer's Investment Report

## SUGGESTED MOTION:

To receive for information the Treasurer's Quarterly Investment Report as of June 2010.

## SUMMARY OF REQUEST:

The Treasurer provides a variety of quarterly investment reports. They include:

- Open Investments Report
- Earnings and Yields Summary
- GASB31 Compliance – Unamortized Book Value
- GASB40 Compliance – Unamortized Book Value
- Interest Yield
- Current Portfolio
- OPEB Trust

## FINANCIAL INFORMATION:

Total Cost: \$0.00 | County Cost: \$0.00 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #1-6

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@mottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 14:02:35 -0400

Committee/Governing/Advisory Board Approval Date:



# County of Ottawa

## Office of the Treasurer

**Bradley J. Slagh**  
County Treasurer

**Cheryl Clark**  
Chief Deputy Treasurer

**Steven Brower**  
Deputy Treasurer

12220 Fillmore St., Room 155, West Olive, MI 49460

Phone: (616) 994-4501  
1-800-764-4111, ext. 4501

Fax: (616) 994-4509

Web Site: [www.miOttawa.org](http://www.miOttawa.org)

Report To: Ottawa County Finance & Administration Committee

From: Bradley Slagh

Date: July 13, 2010

Re: Financial update for month & quarter end June 30, 2010

Attached are graphs representing the current status of the General Fund portfolio for Ottawa County as of June 30, 2010. The asset distribution of the General Pooled Funds by maturity continues to meet the requirements of the County's Investment Policy.

Quarterly, the Treasurer's report provides a copy of GASB 31 listing open investments of the general pooled funds as of quarter end; detailing the type of investment, coupon interest rate, maturity date, purchase date, yield to maturity along with a lot of other information.

Highlighted information from this report includes:

\$ 68,105,582.67	Par Value (6 <sup>th</sup> column from right)
\$ 68,906,238.67	Fair Market Value (4 <sup>th</sup> column from right)
\$ 654,539.84	Interest earned YTD (2 <sup>nd</sup> column from right)

The net change in fair market value for the first 6 months of 2010 shows a gain of \$ 67,838.60 (3<sup>rd</sup> column from the right), this includes unrealized capital gains/losses. The yield earned YTD including unrealized gains/losses was 1.8642% (7<sup>th</sup> column from left).

“Foreign investors, plagued by sovereign debt crises in Europe and a slowdown in economic activity in China, are beginning to recognize the United States once again as a safe haven for foreign capital and investment. As a result . . . U.S. dollar continues to climb . . . U.S. Treasuries have rallied . . .” (1) These changes have continued to drive down the interest rates on the investments that I can purchase under the County Investment Policy.

I plan to be at the Finance Committee meeting to answer questions. Please feel free to contact me before or after the meeting if you have any questions during your review of this material.

1. View from the Grand... July 2010 edition, by AMBS Investment Counsel LLC

**GASB 31 Compliance**  
**Ottawa County Treasurer**  
**Unamortized Book Value**  
**Receipts for Period**  
**01/01/10 - 06/30/10**

Certificate of Deposit

CUSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source	Beginning Par Value On 01/01/10	Reported Value	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/10	Price Source 06/30/10	Reported Value 06/30/10	Change In Fair Value	Interest	Net Investment Income
	09-0130-01	C.D. 1.81 01/08/10	10/14/09	01/08/10	Amort Value	1.8100	1.000000	250,450.00	250,450.00	0.00	250,450.00	0.000000	0.00	0.00	0.00	0.00	88.14	88.14
	09-0140-01	C.D. 3.65 07/5 01/08/10	10/29/09	01/08/10	Amort Value	0.7508	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	36.00	36.00
	09-0141-01	C.D. 3.65 02/5 01/08/10	10/29/09	01/08/10	Amort Value	0.2502	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	12.00	12.00
	09-0142-01	C.D. 3.65 02/5 01/08/10	10/29/09	01/08/10	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	12.15	12.15
	09-0143-01	C.D. 3.65 07/5 01/15/10	10/29/09	01/15/10	Amort Value	0.7509	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	72.00	72.00
	09-0144-01	C.D. 3.65 02/5 01/15/10	10/29/09	01/15/10	Amort Value	0.2502	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	23.99	23.99
	09-0145-01	C.D. 3.65 06/5 01/15/10	10/29/09	01/15/10	Amort Value	0.6500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	63.19	63.19
	09-0146-01	C.D. 3.65 02/5 01/15/10	10/29/09	01/15/10	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	24.31	24.31
	09-0147-01	C.D. 3.65 04/0 01/15/10	10/29/09	01/15/10	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	38.89	38.89
	09-0148-01	C.D. 3.65 04/0 01/15/10	10/29/09	01/15/10	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	47.95	47.95
	09-0149-01	C.D. 3.65 07/5 01/22/10	10/29/09	01/22/10	Amort Value	0.7509	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	108.01	108.01
	09-0150-01	C.D. 3.65 06/5 01/22/10	10/29/09	01/22/10	Amort Value	0.6500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	94.79	94.79
	09-0151-01	C.D. 3.65 04/0 01/22/10	10/29/09	01/22/10	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	58.33	58.33
	09-0152-01	C.D. 3.65 04/0 01/22/10	10/29/09	01/22/10	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	71.92	71.92
	09-0153-01	C.D. 3.65 06/0 01/29/10	10/29/09	01/29/10	Amort Value	0.6000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	115.07	115.07
	09-0154-01	C.D. 3.65 07/5 01/29/10	10/29/09	01/29/10	Amort Value	0.7510	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	144.02	144.02
	09-0155-01	C.D. 3.65 07/0 01/29/10	10/29/09	01/29/10	Amort Value	0.7000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	136.11	136.11
	09-0156-01	C.D. 3.65 1/6 01/29/10	10/29/09	01/29/10	Amort Value	1.9600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	381.11	381.11
	09-0157-01	C.D. 3.65 06/0 01/29/10	10/29/09	01/29/10	Amort Value	0.6000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	116.67	116.67
	09-0158-01	C.D. 3.65 05/5 01/29/10	10/29/09	01/29/10	Amort Value	0.5500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	105.48	105.48
	09-0163-01	C.D. 1/76 02/05/10	11/13/09	02/05/10	Amort Value	1.7600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	427.78	427.78
	09-0164-01	C.D. 3.65 07/0 02/05/10	11/13/09	02/05/10	Amort Value	0.7007	1.000000	250,195.92	250,195.92	0.00	250,195.92	0.000000	0.00	0.00	0.00	0.00	168.10	168.10
	09-0172-01	C.D. 1/96 02/12/10	11/13/09	02/12/10	Amort Value	1.9600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	571.67	571.67
	09-0173-01	C.D. 0/35 02/12/10	12/04/09	02/12/10	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	160.42	160.42
	09-0165-01	C.D. 1/96 01/19/10	11/13/09	02/19/10	Amort Value	1.9600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	131.31	131.31
	09-0174-01	C.D. 0/35 02/19/10	12/04/09	02/19/10	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	66.94	66.94
	09-0166-01	C.D. 1/96 02/26/10	12/04/09	02/26/10	Amort Value	1.9600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	762.22	762.22
	09-0177-01	C.D. 0/50 02/26/10	11/13/09	02/26/10	Amort Value	0.5001	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	191.92	191.92
	09-0178-01	C.D. 3.65 1/00 02/26/10	12/30/09	02/26/10	Amort Value	1.0000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	388.89	388.89
	09-0179-01	C.D. 3.65 04/5 02/26/10	12/30/09	02/26/10	Amort Value	0.4501	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	175.00	175.00
	09-0180-01	C.D. 3.65 04/5 02/26/10	12/30/09	02/26/10	Amort Value	0.4500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	364.38	364.38
	09-0182-01	C.D. 0/35 02/26/10	12/30/09	02/26/10	Amort Value	0.3500	1.000000	250,319.44	250,319.44	0.00	250,319.44	0.000000	0.00	0.00	0.00	0.00	136.29	136.29
	09-0181-01	C.D. 3.65 05/0 03/05/10	12/31/09	03/05/10	Amort Value	0.5001	1.000000	250,378.28	250,378.28	0.00	250,378.28	0.000000	0.00	0.00	0.00	0.00	216.13	216.13
	09-0183-01	C.D. 0/35 03/05/10	12/30/09	03/05/10	Amort Value	0.3500	1.000000	250,268.75	250,268.75	0.00	250,268.75	0.000000	0.00	0.00	0.00	0.00	153.29	153.29
	09-0184-01	C.D. 0/35 03/05/10	12/30/09	03/05/10	Amort Value	0.3500	1.000000	250,238.89	250,238.89	0.00	250,238.89	0.000000	0.00	0.00	0.00	0.00	153.27	153.27
	09-0185-01	C.D. 3.65 04/0 03/05/10	12/30/09	03/05/10	Amort Value	0.4000	1.000000	250,235.62	250,235.62	0.00	250,235.62	0.000000	0.00	0.00	0.00	0.00	172.76	172.76
	10-0001-01	C.D. 0/60 03/12/10	01/15/10	03/12/10	Amort Value	0.6001	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	230.19	230.19
	10-0003-01	C.D. 0/60 03/19/10	01/15/10	03/19/10	Amort Value	0.6002	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	175.03	175.03
	10-0004-01	C.D. 3.65 04/5 03/19/10	01/15/10	03/19/10	Amort Value	0.4501	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	262.57	262.57
	10-0005-01	C.D. 0/65 03/26/10	01/15/10	03/26/10	Amort Value	0.6504	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	196.92	196.92
	10-0006-01	C.D. 3.65 04/5 03/26/10	01/15/10	03/26/10	Amort Value	0.4501	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	311.84	311.84
	10-0008-01	C.D. 3.65 05/5 04/02/10	02/12/10	04/02/10	Amort Value	0.5501	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	218.80	218.80
	10-0009-01	C.D. 0/65 04/02/10	02/12/10	04/02/10	Amort Value	0.6500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	187.15	187.15
	10-0010-01	C.D. 1/03 04/02/10	02/12/10	04/02/10	Amort Value	1.0300	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	221.23	221.23
	10-0011-01	C.D. 0/45 04/02/10	02/12/10	04/02/10	Amort Value	0.4501	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	350.49	350.49
	09-0088-01	C.D. 3.65 07/0 04/09/10	09/17/09	04/09/10	Amort Value	0.7000	1.000000	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	1879.45	1879.45
	09-0090-01	C.D. 3.65 06/5 04/09/10	09/17/09	04/09/10	Amort Value	0.6516	1.000000	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	1,773.92	1,773.92
	09-0131-01	C.D. 3.65 06/0 04/09/10	10/19/09	04/09/10	Amort Value	0.6011	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	409.07	409.07
	09-0132-01	C.D. 3.65 05/0 04/09/10	10/19/09	04/09/10	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	335.62	335.62
	09-0133-01	C.D. 3.65 04/5 04/09/10	10/19/09	04/09/10	Amort Value	0.4500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	306.25	306.25
	09-0134-01	C.D. 3.65 03/6 04/09/10	10/19/09	04/09/10	Amort Value	0.3600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	245.00	245.00
	10-0012-01	C.D. 0/55 04/09/10	02/12/10	04/09/10	Amort Value	0.5500	0.000000	0.00	0.00	250,267.36	250,267.36	0.000000	0.00	0.00	0.00	0.00	214.12	214.12
	10-0013-01	C.D. 0/65 04/09/10	02/12/10	04/09/10	Amort Value	0.6502	0.000000	0.00	0.00									

09-0135-01	C.D. 365 0.68 05/14/10	10/19/09 05/14/10	Amort Value	0.6816	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	629.55
09-0136-01	C.D. 365 0.50 05/14/10	10/19/09 05/14/10	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	455.48
09-0137-01	C.D. 365 0.45 05/14/10	10/19/09 05/14/10	Amort Value	0.4500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	415.63
09-0138-01	C.D. 365 0.92 05/14/10	10/19/09 05/14/10	Amort Value	0.9203	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	850.03
09-0037-01	C.D. 365 1.40 05/14/10	05/14/09 05/14/10	Amort Value	1.4000	1.000000	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.000000	0.00	0.00	0.00	7,652.05
09-0120-01	C.D. 365 0.95 05/28/10	10/07/09 05/28/10	Amort Value	0.9500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	956.51
09-0121-01	C.D. 365 0.68 05/28/10	10/07/09 05/28/10	Amort Value	0.6819	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	696.06
09-0122-01	C.D. 365 0.75 05/28/10	10/07/09 05/28/10	Amort Value	0.7500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	755.14
09-0123-01	C.D. 365 0.44 05/28/10	10/07/09 05/28/10	Amort Value	0.4400	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	449.17
09-0129-01	C.D. 365 0.40 06/04/10	10/07/09 06/04/10	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	427.78
09-0125-01	C.D. 365 0.68 06/04/10	10/07/09 06/04/10	Amort Value	0.6819	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	1,002.05
09-0127-01	C.D. 365 0.75 06/04/10	10/07/09 06/04/10	Amort Value	0.7500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	729.26
09-0128-01	C.D. 365 0.44 06/04/10	10/07/09 06/04/10	Amort Value	0.4400	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	791.10
09-0124-01	C.D. 365 0.29 06/04/10	10/07/09 06/04/10	Amort Value	0.2900	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	470.36
10-0016-01	C.D. 1.02 06/11/10	02/28/10 06/11/10	Amort Value	1.0200	1.000000	0.00	0.00	250,402.78	250,402.78	0.000000	0.00	0.00	0.00	310.14
10-0017-01	C.D. 0.60 06/11/10	02/28/10 06/11/10	Amort Value	0.6004	1.000000	0.00	0.00	250,181.25	250,181.25	0.000000	0.00	0.00	0.00	744.95
10-0018-01	C.D. 365 0.75 06/11/10	02/28/10 06/11/10	Amort Value	0.7506	1.000000	0.00	0.00	250,202.09	250,202.09	0.000000	0.00	0.00	0.00	438.09
10-0019-01	C.D. 365 0.90 06/11/10	02/28/10 06/11/10	Amort Value	0.9000	1.000000	0.00	0.00	250,377.40	250,377.40	0.000000	0.00	0.00	0.00	547.74
10-0023-01	C.D. 0.55 06/18/10	03/31/10 06/18/10	Amort Value	0.5500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	648.24
10-0024-01	C.D. 0.72 06/18/10	03/31/10 06/18/10	Amort Value	0.7204	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	297.60
10-0025-01	C.D. 0.70 06/18/10	03/31/10 06/18/10	Amort Value	0.7003	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	395.19
10-0026-01	C.D. 365 0.45 06/18/10	03/31/10 06/18/10	Amort Value	0.4500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	378.94
10-0031-01	C.D. 365 0.45 06/18/10	04/07/10 06/18/10	Amort Value	0.4500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	243.49
10-0032-01	C.D. 365 0.50 06/25/10	04/07/10 06/25/10	Amort Value	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	225.00
10-0033-01	C.D. 365 0.65 06/25/10	04/07/10 06/25/10	Amort Value	0.6503	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	270.55
10-0034-01	C.D. 365 0.65 06/25/10	04/07/10 06/25/10	Amort Value	0.6503	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	351.86
10-0035-01	C.D. 365 0.45 06/30/10	04/07/10 06/30/10	Amort Value	0.4500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	351.86
10-0007-01	C.D. 365 0.85 06/30/10	01/22/10 06/30/10	Amort Value	0.8513	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	243.49
10-0020-01	C.D. 365 0.60 06/30/10	03/11/10 06/30/10	Amort Value	0.6000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	927.07
09-0139-01	C.D. 365 0.75 06/30/10	10/27/09 06/30/10	Amort Value	0.7522	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	456.16
09-0081	C.D. 365 1.00 07/23/10	09/01/09 07/23/10	Open	1.0000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	940.26
10-0041	C.D. 365 0.57 07/16/10	04/07/10 07/16/10	Open	0.5500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	4,958.90
10-0048	C.D. 365 0.45 08/13/10	05/05/10 08/13/10	Open	0.4500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	320.21
10-0049	C.D. 365 0.75 08/13/10	05/05/10 08/13/10	Open	0.7502	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	178.13
10-0050	C.D. 365 0.60 08/13/10	05/05/10 08/13/10	Open	0.6001	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	292.89
10-0051	C.D. 365 0.50 08/13/10	05/05/10 08/13/10	Open	0.5001	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	234.30
10-0052	C.D. 365 0.50 08/13/10	05/05/10 08/13/10	Open	0.5001	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	197.92
10-0054	C.D. 365 0.75 08/20/10	05/05/10 08/20/10	Open	0.7502	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	197.95
10-0057	C.D. 365 0.50 08/20/10	05/05/10 08/20/10	Open	0.5001	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	282.89
10-0062	C.D. 365 0.45 08/13/10	05/05/10 08/13/10	Open	0.4500	1.000000	0.00	0.00	250,708.90	250,708.90	0.000000	0.00	0.00	0.00	167.14
10-0053	C.D. 365 0.45 08/13/10	05/05/10 08/13/10	Open	0.4500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	175.68
10-0055	C.D. 365 0.60 08/20/10	05/05/10 08/20/10	Open	0.6001	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	234.30
10-0056	C.D. 365 0.50 08/20/10	05/05/10 08/20/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	197.92
10-0063	C.D. 0.49 09/03/10	05/05/10 09/03/10	Open	0.4900	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	234.30
10-0064	C.D. 0.50 09/03/10	05/05/10 09/03/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	197.92
10-0065	C.D. 365 0.55 08/27/10	05/14/10 08/27/10	Open	0.5500	1.000000	0.00	0.00	251,322.98	251,322.98	0.000000	0.00	0.00	0.00	164.20
10-0066	C.D. 0.50 11/19/10	05/14/10 11/19/10	Open	0.5000	1.000000	0.00	0.00	250,878.14	250,878.14	0.000000	0.00	0.00	0.00	247.59
10-0070	C.D. 365 0.55 11/19/10	06/04/10 11/19/10	Open	0.5500	1.000000	0.00	0.00	250,646.88	250,646.88	0.000000	0.00	0.00	0.00	167.10
10-0071	C.D. 0.75 11/19/10	06/04/10 11/19/10	Open	0.7500	1.000000	0.00	0.00	1,521,000.00	1,521,000.00	0.000000	0.00	0.00	0.00	1,115.40
10-0072	C.D. 365 0.50 11/19/10	06/04/10 11/19/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	93.75
10-0073	C.D. 0.56 09/24/10	06/04/10 09/24/10	Open	0.5600	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	101.71
10-0075	C.D. 0.50 10/08/10	06/11/10 10/08/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	93.75
10-0076	C.D. 0.50 10/08/10	06/29/10 10/08/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	93.75
10-0077	C.D. 0.60 10/08/10	06/29/10 10/08/10	Open	0.6000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	6.94
10-0079	C.D. 0.65 10/08/10	06/29/10 10/08/10	Open	0.6500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	8.22
10-0080	C.D. 0.50 10/08/10	06/29/10 10/08/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	9.59
10-0081	C.D. 0.60 10/15/10	06/29/10 10/15/10	Open	0.6000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	9.03
10-0082	C.D. 0.70 10/15/10	06/29/10 10/15/10	Open	0.6988	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	6.94
10-0083	C.D. 0.50 10/15/10	06/29/10 10/15/10	Open	0.5000	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	8.22
10-0084	C.D. 0.65 10/15/10	06/29/10 10/15/10	Open	0.6500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	9.59
10-0085	C.D. 1.02 10/08/10	06/29/10 10/08/10	Open	1.0200	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	6.94
10-0036	C.D. 365 0.65 07/02/10	04/07/10 07/02/10	Open	0.6500	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	9.03
10-0037	C.D. 365 0.65 07/02/10	04/07/10 07/02/10	Open	0.6503	1.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.00	6.94
10-0038	C.D. 365 0.45 07/													





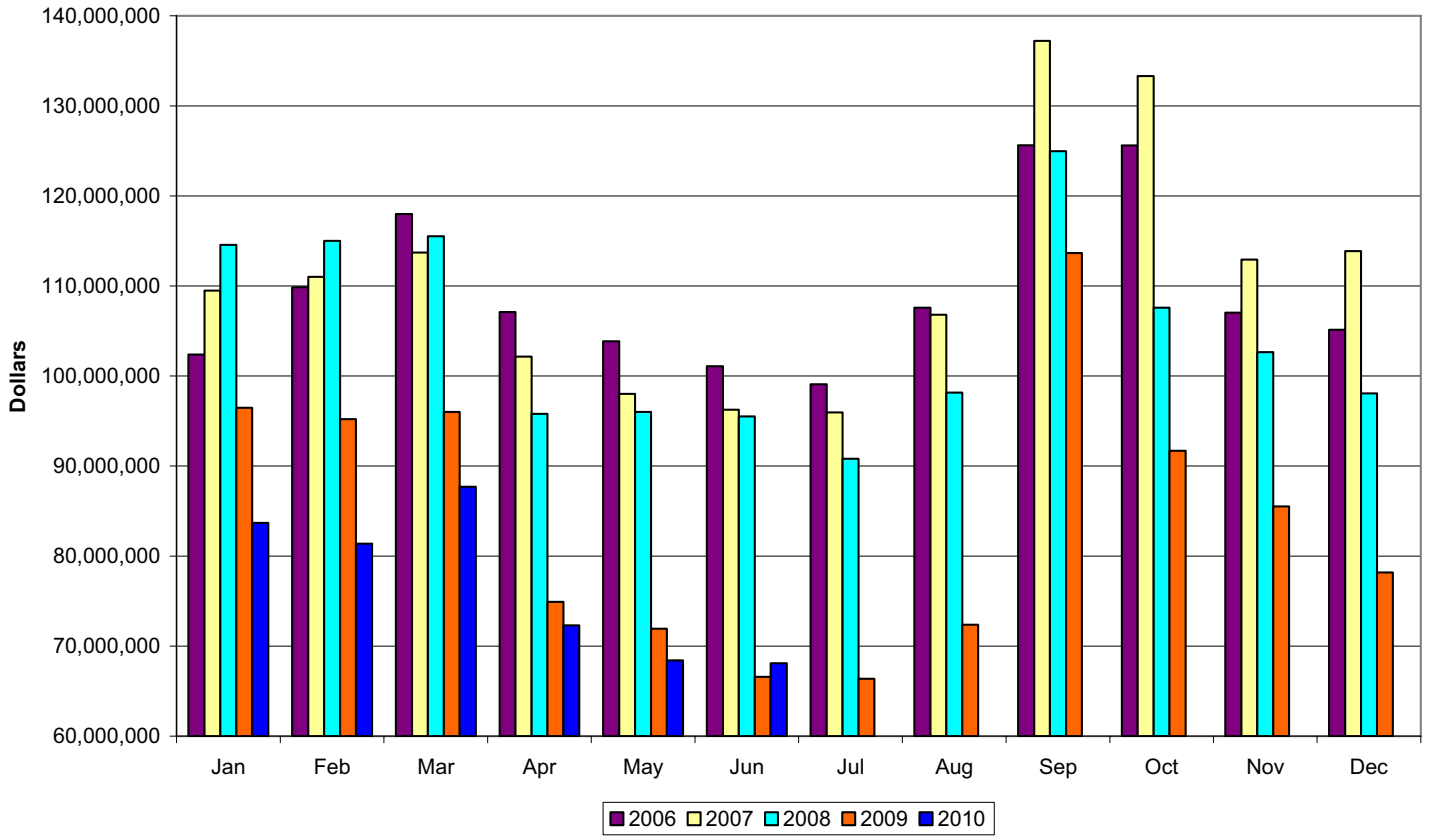
# Ottawa County General Pooled Funds

## Current Portfolio Size

June 30, 2010

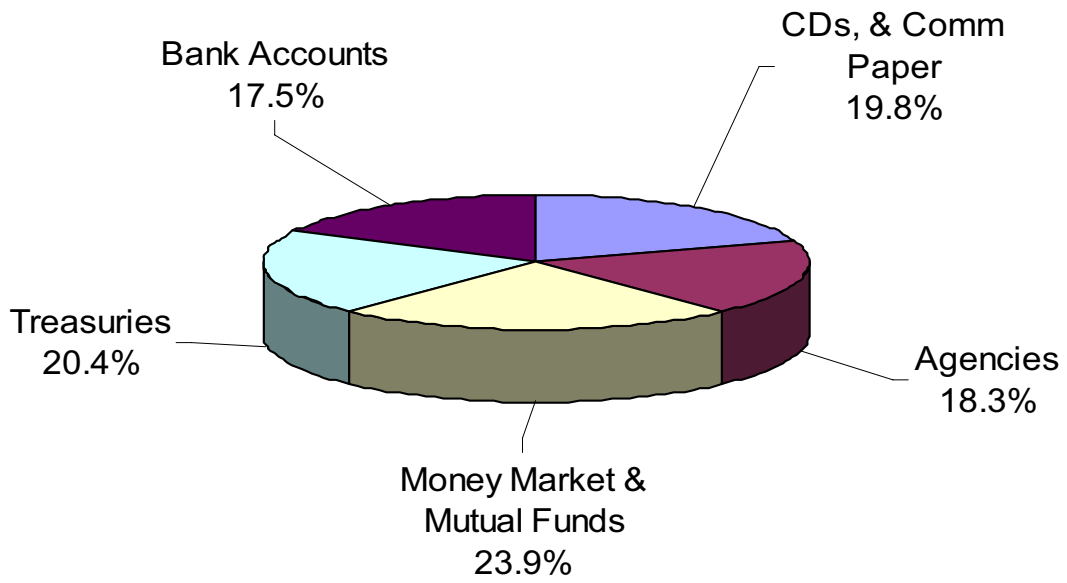
<i>CDs, &amp; Comm Paper</i>	\$13,524,657.90
<i>Agencies</i>	\$12,494,866.23
<i>Money Market &amp; Mutual Funds</i>	\$16,307,445.12
<i>Treasuries</i>	\$13,945,942.50
<i>Bank Accounts</i>	\$11,938,479.65
<i>Total</i>	<u>\$68,211,391.40</u>

## Historical Comparison By Month

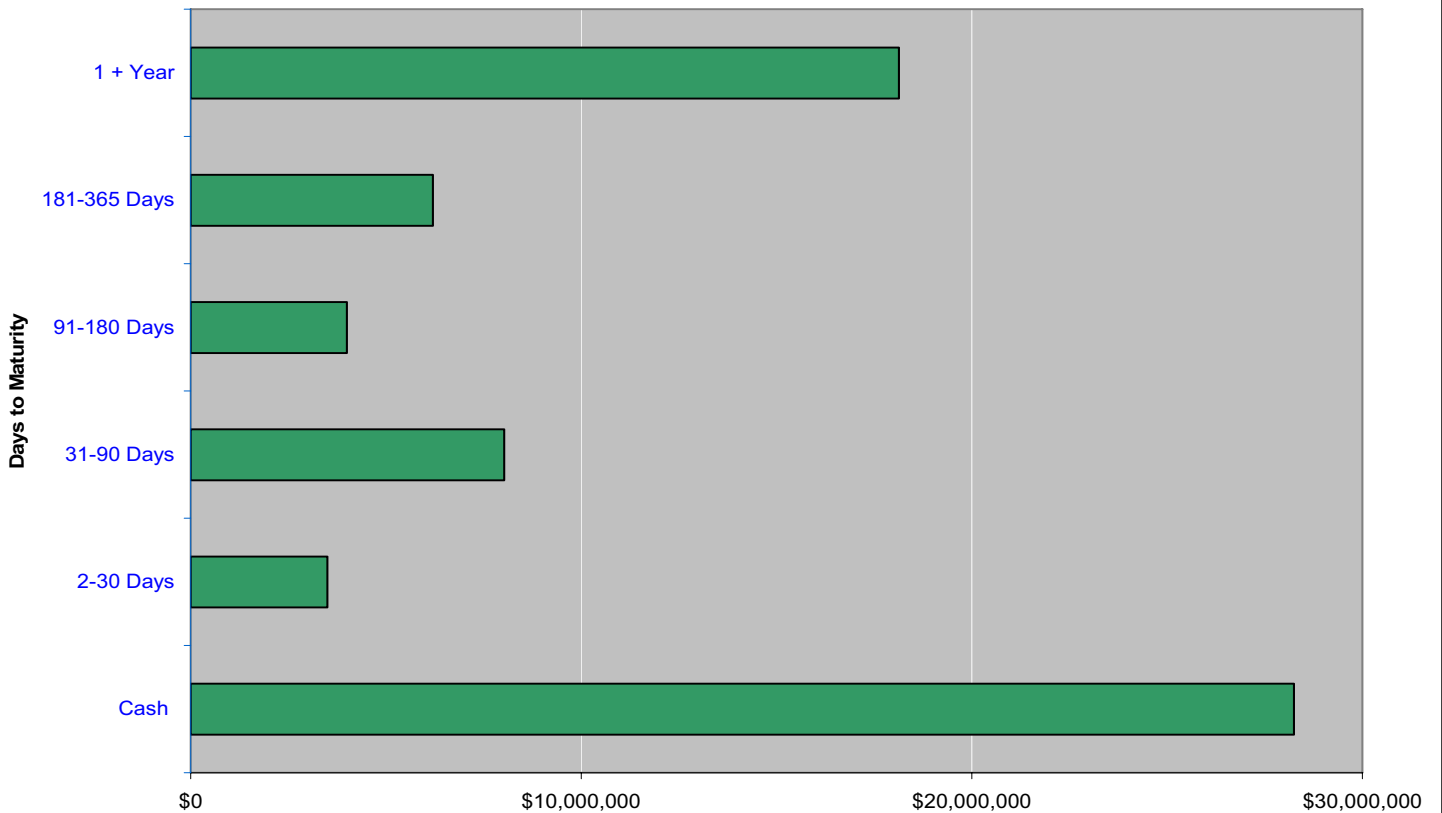


## Ottawa County General Pooled Funds

## Diversification by Investment June 30, 2010



### Diversification By Maturity Date - June 30, 2010



# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Ottawa County Road Commission

**Submitted By:** Bob Spaman

**Agenda Item:** Northwest Ottawa Water System Refunding Bonds

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the Resolution authorizing County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$2,500,000, to refinance the Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Project Bonds.

## SUMMARY OF REQUEST:

Director of Utilities, Ken Zaraeki, is requesting the 2001 Lake Michigan Intake No. 2 and Pump Station Project Bonds be refunded to take advantage of today's low interest rates. The remaining payments on this issue have a 5.1% interest rate. The refunded bonds are expected to have a 2.97% interest rate. This refunding will yield a savings of \$178,778 after issuance costs.

## FINANCIAL INFORMATION:

Total Cost: (\$178,778.00) | County Cost: (\$178,778.00) | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #2

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator:

**Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:58:50 -0400

Committee/Governing/Advisory Board Approval Date:

# Ottawa County Road Commission

14110 Lakeshore Drive  
P.O. Box 739  
GRAND HAVEN, MI 49417  
Phone (616) 842-5400 Fax (616) 850-7237

## MEMORANDUM

To: Ottawa County Board of Commissioners

From: Kenneth L. Zarzecki, P.E., Director of Utilities

Date: July 14, 2010

Subject: **County of Ottawa, Northwest Ottawa Water System Refunding Bonds**

The current low interest rates on municipal bonds gives us an opportunity to refinance the Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Project Bonds that will result in a savings to the NW Ottawa Communities of approximately \$178,800.

I would like to present a resolution for this refunding at the July 20, 2010 meeting of the Finance & Administration Committee and at the July 27 meeting of the Board of Commissioners.

Enclosed is a brief summary of the proposed refunding. Please let me know if you need additional information.

KLZ: pp

Enclosure

**SUMMARY OF PROPOSED REFUNDING  
NORTHWEST OTTAWA WATER SYSTEM 2001 LAKE MICHIGAN  
INTAKE NO. 2 AND PUMP STATION PROJECT**

**ORIGINAL ISSUE**

Water System Intake and Pump Station Bonds were sold in 2001. The average interest rate of the outstanding bonds is 5.1%.

**PROPOSED REFUNDING ISSUE**

Refunding bonds will be issued in an amount not-to-exceed \$2,500,000 to refinance the 2001 bonds. The estimated interest rate will be 2.97%.

**ANTICIPATED SAVINGS**

The net savings after issuance costs is estimated to be approximately \$178,778.

**SECURITY PLEDGE**

As with the 2001 issue, primary security for the bonds is the full faith and credit pledge of Grand Haven Township, Spring Lake Township, and Spring Lake Village with the full faith and credit pledge of Ottawa County as secondary security. (Both pledges are subject to constitutional, statutory and charter limitations.) The City of Grand Haven and the City of Ferrysburg paid cash for this project and will not participate in this Refunding, however, both Cities executed the bond contract pledging their full faith and credit for the original project.

**SCHEDULE**

The refunding bonds will be sold as soon as approval is obtained from the Michigan Department of Treasury.

**Bond Resolution: Northwest Ottawa Water System**

**Motion: To approve and forward to the Board the Resolution authorizing County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$2,500,000, to refinance the Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Project Bonds.**

RE: RESOLUTION TO AUTHORIZE THE ISSUANCE OF NOT TO EXCEED  
\$2,500,000 OTTAWA COUNTY 2010 REFUNDING BONDS (NORTHWEST  
OTTAWA WATER SYSTEM)

Submitted by Commissioner \_\_\_\_\_:

Mr. Chairman, Ladies, and Gentlemen:

I offer the following resolution:

WHEREAS, pursuant to the provisions of Act No. 342, Public Acts of Michigan, 1939, as amended ("Act 342"), the Board of Supervisors of the County of Ottawa (the "County") authorized and directed that there be established, maintained and operated a countywide system or systems of water and sewer improvements and services and designated the Board of County Road Commissioners of the County to be the agency of the County for the purposes set forth in Act 342; and

WHEREAS, pursuant to the provisions of Act 342, the City of Grand Haven, the Charter Township of Grand Haven ("Grand Haven Township"), the Township of Spring Lake ("Spring Lake Township"), the City of Ferrysburg, the Village of Spring Lake ("Spring Lake Village" and together with Grand Haven Township and Spring Lake Township, individually a "Municipality" and collectively, the "Municipalities") and the County of Ottawa (the "County"), acting by and through its Board of County Road Commissioners as county agency, have entered into the Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Improvements Contract, dated as of February 1, 2001 (the "Contract"); and

WHEREAS, pursuant to the Contract the County issued its Ottawa County Water Supply Bonds (Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Improvements), dated May 1, 2001 in the original principal amount of \$2,845,000 (hereinafter referred to as the "Prior Bonds"); and

WHEREAS, the Prior Bonds were issued in anticipation of payments to be made to the County by the Municipalities pursuant to the Contract; and



WHEREAS, the Prior Bonds remain outstanding in the aggregate principal amount of \$2,215,000, mature in various principal amounts in the years 2011 through 2021 and bear interest at rates per annum which vary from 4.70% to 5.20%; and

WHEREAS, Part VI of Act No. 34, Public Acts of Michigan, 2001, as amended ("Act 34"), authorizes the County to refund all or any part of its outstanding securities; and

WHEREAS, the County has been advised that conditions in the bond market have now improved from the conditions which prevailed at the time the Prior Bonds were sold and that all or part of the outstanding Prior Bonds could be refunded at a considerable savings to the Municipalities; and

WHEREAS, the governing body of each Municipality has adopted a resolution requesting and authorizing the County to issue its refunding bonds for the purpose of refunding all or part of the Prior Bonds and paying the costs of issuing the refunding bonds and agreeing to continue to make payments to the County in accordance with the Contract in amounts sufficient to pay its share of the principal of and interest on the refunding bonds and any of the Prior Bonds that are not refunded and all paying agency fees and other expenses and charges (including the County Agency's administrative expenses) which are payable on account of the refunding bonds and those Prior Bonds that are not refunded; and

WHEREAS, it is in the best interests of the County and the Municipalities that bonds be sold to refund the Prior Bonds.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF OTTAWA:

1. AUTHORIZATION OF BONDS - PURPOSE. Bonds of the County of Ottawa, aggregating the principal sum of not to exceed Two Million Five Hundred Thousand Dollars (\$2,500,000) (the "Bonds") shall be issued and sold pursuant to the provisions of Act 342, Act 34, and other applicable statutory provisions, for the purpose of refunding all or part of the Prior Bonds.

2. BOND DETAILS. The Bonds shall be designated "Ottawa County 2010 Refunding Bonds (Northwest Ottawa Water System)"; shall be dated as of such date as shall be approved by the Director of Utilities at the time of sale; shall be numbered from 1 upwards; shall be fully registered; shall be in the denomination of \$5,000 each or any integral multiple thereof not exceeding the aggregate principal amount for each maturity at the option of the purchaser thereof;

shall bear interest at a rate or rates not exceeding 6% per annum to be determined by the Director of Utilities at the time of sale payable on such dates as shall be determined by the Director of Utilities at the time of sale; and shall mature in such principal amounts and on such dates and in such years as shall be determined by the Director of Utilities at the time of sale.

3. PAYMENT OF PRINCIPAL AND INTEREST. The principal of and interest on the Bonds shall be payable in lawful money of the United States. Principal shall be payable upon presentation and surrender of the Bonds to the bond registrar and paying agent as they severally mature. Interest shall be paid to the registered owner of each Bond as shown on the registration books at the close of business on the fifteenth day of the calendar month preceding the month in which the interest payment is due. Interest shall be paid when due by check or draft drawn upon and mailed by the bond registrar and paying agent to the registered owner at the registered address.

4. PRIOR REDEMPTION. The Bonds shall be subject to redemption prior to maturity, if so determined by the Director of Utilities at the time of sale, upon such terms and conditions as may be determined by the Director of Utilities.

5. BOND REGISTRAR AND PAYING AGENT. The Director of Utilities shall designate, and may enter into an agreement with, a bond registrar and paying agent for the Bonds which shall be a bank or trust company located in the State of Michigan which is qualified to act in such capacity under the laws of the United States of America or the State of Michigan. The Director of Utilities from time to time as required may designate a similarly qualified successor bond registrar and paying agent.

6. BOOK-ENTRY SYSTEM. Initially, one fully-registered Bond for each maturity, in the aggregate amount of such maturity, shall be issued in the name of Cede & Co., as nominee of The Depository Trust Company (“DTC”) for the benefit of other parties (the “Participants”) in the book-entry-only transfer system of DTC. In the event the County determines that it is in the best interest of the County not to continue the book-entry system of transfer or that the interests of the holders of the Bonds might be adversely affected if the book-entry system of transfer is continued, the County may notify DTC and the bond registrar and paying agent, whereupon DTC will notify the Participants of the availability through DTC of certificates evidencing the Bonds. In such event, the bond registrar and paying agent shall deliver, transfer and exchange such certificates as requested by DTC and any Participant or “beneficial owner” in appropriate amounts

in accordance with this Bond Resolution. DTC may determine to discontinue providing its services with respect to the Bonds at any time by giving notice to the County and the bond registrar and paying agent and discharging its responsibilities with respect thereto under applicable law or the County may determine that DTC is incapable of discharging its duties and may so advise DTC. In either such event, the County shall use reasonable efforts to locate another securities depository. Under such circumstances (if there is no successor securities depository), the County and the bond registrar and paying agent shall be obligated to deliver certificates evidencing the Bonds in accordance with the procedures established by this Bond Resolution. In the event such certificates are issued, the provisions of this Bond Resolution shall apply to, among other things, the transfer and exchange of such certificates and the method of payment of principal of and interest on such certificates. Whenever DTC requests the County and the bond registrar and paying agent to do so, the County and the bond registrar and paying agent shall cooperate with DTC in taking appropriate action after reasonable notice to make available one or more separate certificates evidencing the Bonds to any Participant having Bonds certified to its DTC account or to arrange for another securities depository to maintain custody of certificates evidencing the Bonds.

Notwithstanding any other provision of this Bond Resolution to the contrary, so long as any Bond is registered in the name of Cede & Co., as nominee of DTC, all payments with respect to the principal of, interest on and redemption premium, if any, on such Bonds and all notices with respect to the Bonds shall be made and given, respectively, to DTC as provided in the Blanket Issuer Letter of Representations between the County and DTC. The Director of Utilities is authorized to sign such other documents with DTC on behalf of the County, in such form as the Director of Utilities deems necessary or appropriate in order to accomplish the issuance of the Bonds in accordance with law and this Bond Resolution.

7. EXECUTION, AUTHENTICATION AND DELIVERY OF BONDS. The Bonds shall be executed in the name of the County by the facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and authenticated by the manual signature of an authorized representative of the bond registrar and paying agent, and the seal of the County (or a facsimile thereof) shall be impressed or imprinted on the Bonds. After the Bonds have been executed and authenticated for delivery to the original purchaser thereof, they shall be delivered by the County Treasurer to the Underwriter upon receipt of the purchase price. Additional Bonds

bearing the facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and upon which the seal of the County (or a facsimile thereof) is impressed or imprinted may be delivered to the bond registrar and paying agent for authentication and delivery in connection with the exchange or transfer of the Bonds. The bond registrar and paying agent shall indicate on each Bond the date of its authentication.

8. EXCHANGE AND TRANSFER OF BONDS. Any Bond, upon surrender thereof to the bond registrar and paying agent with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the registered owner or his duly authorized attorney, at the option of the registered owner thereof, may be exchanged for Bonds of any other authorized denominations of the same aggregate principal amount and maturity date and bearing the same rate of interest as the surrendered Bond.

Each Bond shall be transferable only upon the books of the County, which shall be kept for that purpose by the bond registrar and paying agent, upon surrender of such Bond together with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the registered owner or his duly authorized attorney.

Upon the exchange or transfer of any Bond, the bond registrar and paying agent on behalf of the County shall cancel the surrendered Bond and shall authenticate and deliver to the transferee a new Bond or Bonds of any authorized denomination of the same aggregate principal amount and maturity date and bearing the same rate of interest as the surrendered Bond. If, at the time the bond registrar and paying agent authenticates and delivers a new Bond pursuant to this section, payment of interest on the Bonds is in default, the bond registrar and paying agent shall endorse upon the new Bond the following: "Payment of interest on this bond is in default. The last date to which interest has been paid is \_\_\_\_\_."

The County and the bond registrar and paying agent may deem and treat the person in whose name any Bond shall be registered upon the books of the County as the absolute owner of such Bond, whether such Bond shall be overdue or not, for the purpose of receiving payment of the principal of and interest on such Bond and for all other purposes, and all payments made to any such registered owner, or upon his order, in accordance with the provisions of Section 3 of this Bond Resolution shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the County nor the bond registrar and paying agent shall be affected by any notice to the contrary. The County agrees to indemnify and

save the bond registrar and paying agent harmless from and against any and all loss, cost, charge, expense, judgment or liability incurred by it, acting in good faith and without negligence hereunder, in so treating such registered owner.

For every exchange or transfer of Bonds, the County or the bond registrar and paying agent may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer, which sum or sums shall be paid by the person requesting such exchange or transfer as a condition precedent to the exercise of the privilege of making such exchange or transfer.

The bond registrar and paying agent shall not be required to transfer or exchange Bonds or portions of Bonds which have been selected for redemption.

9. FORM OF BONDS. The Bonds shall be in substantially the following form:

UNITED STATES OF AMERICA  
STATE OF MICHIGAN  
COUNTY OF OTTAWA  
OTTAWA COUNTY 2010 REFUNDING BOND  
(NORTHWEST OTTAWA WATER SYSTEM)

INTEREST RATE      MATURITY DATE      DATE OF ORIGINAL ISSUE      CUSIP

Registered Owner

Principal Amount

The County of Ottawa, State of Michigan (the "County") acknowledges itself indebted to, and for value received hereby promises to pay to, the Registered Owner identified above, or registered assigns, the Principal Amount set forth above on the Maturity Date specified above, unless redeemed prior thereto as hereinafter provided, upon presentation and surrender of this bond at \_\_\_\_\_ the bond registrar and paying agent, or at such successor bond registrar and paying agent as may be designated pursuant to the Resolutions, and to pay to the Registered Owner, as shown on the registration books at the close of business on the 15th day of the calendar month preceding the month in which an interest payment is due, by check or draft drawn upon and mailed by the bond registrar and paying agent by first class mail postage prepaid to the Registered Owner at the registered address, interest on such Principal Amount from \_\_\_\_\_, 201\_\_ or such later date through which interest has been paid until the County's obligation with respect to the payment of such Principal Amount is discharged, at the rate per annum specified above. Interest is payable on the first days of \_\_\_\_\_ and \_\_\_\_\_ in each year, commencing on \_\_\_\_\_, 201\_\_. Principal and interest are payable in lawful money of the United States of America.

This bond is one of a series of bonds aggregating the principal sum of \_\_\_\_\_ Thousand Dollars (\$\_\_\_\_\_) issued by the County under and pursuant to and in full conformity with the Constitution and Statutes of Michigan (especially Act No. 342, Public Acts of 1939, as amended, and Act No. 34, Public Acts of 2001, as amended) and a resolution adopted by the Board of Commissioners of the County and an order executed by the Director of Utilities of the County (collectively, the "Resolutions") for the purpose of refunding the County's outstanding Ottawa County Water Supply Bonds (Northwest Ottawa Water System 2001 Lake Michigan Intake No. 2 and Pump Station Improvements) dated May 1, 2001, maturing in the years \_\_\_\_\_ through \_\_\_\_\_. The bonds of this series are issued in anticipation of, and the principal of and interest on the bonds are payable from, moneys to be received by the County from the Charter Township of Grand Haven, the Township of Spring

Lake and the Village of Spring Lake (collectively, the "Municipalities") in payment of their respective obligations under a contract dated February 1, 2001, among the County and the City of Grand Haven, the City of Ferrysburg and the Municipalities. The full faith and credit of each of the Municipalities have been pledged for the making of payments to the County in amounts sufficient to pay their respective share of the principal of and interest on the bonds of this series when due. As additional security for the payment of the principal of and interest on the bonds of this series the full faith and credit of the County have been pledged. Taxes imposed by the Municipalities and the County are subject to constitutional tax limitations.

This bond is transferable, as provided in the Resolutions, only upon the books of the County kept for that purpose by the bond registrar and paying agent, upon the surrender of this bond together with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the Registered Owner or his attorney duly authorized in writing. Upon the exchange or transfer of this bond a new bond or bonds of any authorized denomination, in the same aggregate principal amount and of the same interest rate and maturity, shall be authenticated and delivered to the transferee in exchange therefor as provided in the Resolutions, and upon payment of the charges, if any, therein provided. Bonds so authenticated and delivered shall be in the denomination of \$5,000 or any integral multiple thereof not exceeding the aggregate principal amount for each maturity.

The bond registrar and paying agent shall not be required to transfer or exchange bonds or portions of bonds which have been selected for redemption.

Bonds maturing prior to \_\_\_\_\_ are not subject to redemption prior to maturity. Bonds maturing on and after \_\_\_\_\_ are subject to redemption prior to maturity at the option of the County, in such order as shall be determined by the County, on any one or more interest payment dates on and after \_\_\_\_\_, \_\_\_\_\_. Bonds of a denomination greater than \$5,000 may be partially redeemed in the amount of \$5,000 or any integral multiple thereof. If less than all of the bonds maturing in any year are to be redeemed, the bonds or portions of bonds to be redeemed shall be selected by lot. The redemption price shall be the par value of the bond or portion of the bond called to be redeemed plus interest to the date fixed for redemption and a premium as follows:

% of the par value if called for redemption on or after \_\_\_\_\_, \_\_\_\_\_, but prior to \_\_\_\_\_;

% of the par value if called for redemption on or after \_\_\_\_\_, \_\_\_\_\_, but prior to \_\_\_\_\_;

Not less than thirty days but not more than sixty days notice of redemption shall be given to the registered owners of bonds called to be redeemed by mail to each registered owner at the registered address. Bonds or portions of bonds called for redemption shall not bear interest on and after the date fixed for redemption, provided funds are on hand with the bond registrar and paying agent to redeem the same.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of the bonds of this series, existed, have happened and have been performed in due time, form and manner as required by law, and that the total indebtedness of said County, including the series of bonds of which this bond is one, does not exceed any constitutional or statutory limitation.

IN WITNESS WHEREOF, the County of Ottawa, Michigan, by its Board of Commissioners, has caused this bond to be executed in its name by facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and its corporate seal (or a facsimile thereof) to be impressed or imprinted hereon. This bond shall not be valid unless the Certificate of Authentication has been manually executed by an authorized representative of the bond registrar and paying agent.

COUNTY OF OTTAWA

By: \_\_\_\_\_ (SEAL)  
County Clerk

By: \_\_\_\_\_  
Chairman,  
Board of Commissioners

**SPECIMEN**

CERTIFICATE OF AUTHENTICATION

This bond is one of the bonds described in the within mentioned Resolutions.

\_\_\_\_\_  
Bond Registrar and Paying  
Agent

By: \_\_\_\_\_  
Authorized Representative

AUTHENTICATION DATE:



ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto \_\_\_\_\_ (please print or type name, address and taxpayer identification number of transferee) the within bond and all rights thereunder and does hereby irrevocably constitute and appoint \_\_\_\_\_ attorney to transfer the within bond on the books kept for registration thereof, with full power of substitution in the premises.

Dated: \_\_\_\_\_

Signature Guaranteed:

Signature(s) must be guaranteed by an eligible guarantor institution participating in a Securities Transfer Association recognized signature guarantee program.

SPECIMEN

End of Bond Form

10. SECURITY. The Bonds shall be issued in anticipation of payments to be made by the Municipalities pursuant to the Contract. The Bonds shall be secured primarily by the full faith and credit pledges made by the Municipalities in the Contract. As additional and secondary security, the full faith and credit of the County are hereby pledged for the prompt payment of the principal of and interest on the Bonds as the same shall become due. If any Municipality shall fail to make payments to the County which are sufficient to pay its share of the principal of and interest on the Bonds as the same shall become due, then an amount sufficient to pay the deficiency shall be advanced from the general fund of the County.

11. DEFEASANCE. In the event cash or direct obligations of the United States or obligations the principal of and interest on which are guaranteed by the United States, or a combination thereof, the principal of and interest on which, without reinvestment, come due at times and in amounts sufficient to pay, at maturity or irrevocable call for earlier optional redemption, the principal of, premium, if any, and interest on the Bonds, or any portion thereof, shall have been deposited in trust, this Bond Resolution shall be defeased with respect to such Bonds and the owners of such Bonds shall have no further rights under this Bond Resolution except to receive payment of the principal of, premium, if any, and interest on such Bonds from the cash or securities deposited in trust and the interest and gains thereon and to transfer and exchange Bonds as provided herein.

12. PRINCIPAL AND INTEREST FUND. There has been established for the Prior Bonds a Principal and Interest Fund and there is hereby established for the Bonds a Principal and Interest Fund. From the proceeds of the sale of the Bonds there shall be set aside in the Principal and Interest Fund any accrued interest received from the purchaser of the Bonds at the time of delivery of the same. All payments received from the Municipalities pursuant to the Contract are pledged for the payment of the principal of and interest on the non-refunded Prior Bonds and the Bonds and expenses incidental thereto and as received shall be placed in the Principal and Interest Fund for the Bonds. The County Agency shall transfer moneys in the Principal and Interest Fund to the bond registrar and paying agent for the Prior Bonds and the bond registrar and paying agent for the Bonds as necessary for the payment of the principal of and interest on the non-refunded Prior Bonds and the Bonds.

13. PAYMENT OF ISSUANCE EXPENSES - ESCROW FUND. The remainder of the proceeds of the Bonds shall be used to pay the issuance expenses of the Bonds and to establish an escrow fund for the Prior Bonds that are refunded (the "Refunded Bonds"). After the issuance expenses have been paid or provided for the remaining proceeds shall be used, together with available funds of the Municipalities, if any, to establish an escrow fund (the "Escrow Fund") consisting of cash and investments in direct obligations of, or obligations the principal of and interest on which are unconditionally guaranteed by, the United States of America or other obligations the principal of and interest on which are fully secured by the foregoing and used to pay the principal of, interest on and redemption premiums, if any, on the Refunded Bonds. The Escrow Fund shall be held by an escrow agent (the "Escrow Agent") in trust pursuant to an escrow agreement (the "Escrow Agreement"), which irrevocably shall direct the Escrow Agent to take all necessary steps to pay the interest on the Refunded Bonds when due and to call the Refunded Bonds for redemption at such time as shall be determined in the Escrow Agreement. The Director of Utilities is authorized to select the Escrow Agent and enter into the Escrow Agreement on behalf of the County. The amounts held in the Escrow Fund shall be such that the cash and the investments and the income received thereon will be sufficient without reinvestment to pay the principal of, interest on and redemption premiums, if any, on the Refunded Bonds when due at maturity or call for redemption as required by the Escrow Agreement.

14. APPROVAL OF DEPARTMENT OF TREASURY. The issuance and sale of the Bonds shall be subject to permission being granted therefor by the Department of Treasury of the State of Michigan pursuant to Act 34, and the Director of Utilities is authorized and directed, if necessary, to make application to the Department of Treasury for permission to issue and sell the Bonds as provided by the terms of this Bond Resolution.

15. SALE, ISSUANCE, DELIVERY, TRANSFER AND EXCHANGE OF BONDS. The Bonds shall be sold pursuant to a negotiated sale to a purchaser (the "Purchaser") in connection with a private placement of the Bonds or to an underwriter (the "Underwriter") in connection with a public offering of the Bonds, such Purchaser or Underwriter to be selected by the Director of Utilities following consultation with the County's financial advisor, as hereinafter provided, and it is hereby determined that such negotiated sale is in the best interests of the County and is calculated to provide the maximum flexibility in pricing the Bonds so as to achieve sufficient debt service savings with respect to the Prior Bonds. The Director of Utilities is

authorized to determine which of the Prior Bonds shall be refunded and the principal amount of the Bonds to be sold and to enter into a Bond Purchase Agreement with the Purchaser or Underwriter, as the case may be, which Bond Purchase Agreement shall set forth the principal amount, principal maturities and dates, interest rates and interest payment dates, redemption provisions, if any, purchase price to be paid by the Purchaser or the Underwriter and compensation to be paid to any placement agent for the Purchaser in connection with a private placement of the Bonds or to the Underwriter, as well as such other terms and provisions as the Director of Utilities determines to be necessary or appropriate in connection with the sale of the Bonds. The members of the Board of County Road Commissioners, the Director of Utilities and other appropriate County officials are authorized to do all things necessary to effectuate the sale, issuance, delivery, transfer and exchange of the Bonds in accordance with the provisions of this Bond Resolution. In making the determination in the Bond Purchase Agreement with respect to principal maturities and dates, interest rates, redemption provisions, purchase price of the Bonds and compensation to be paid to any placement agent or the Underwriter, the Director of Utilities shall be limited as follows:

- (a) The interest rate on any Bond shall not exceed 6% per annum.
- (b) The final maturity date of the Bonds shall not be later than May 1, 2021.
- (c) The redemption price to be paid in connection with any optional redemption of the Bonds shall not exceed 102% of the principal amount of the Bonds to be so redeemed.
- (d) The purchase price of the Bonds shall not be less than 98% of the principal amount thereof.
- (e) The Underwriter's discount with respect to the Bonds or the compensation to be paid to any placement agent or the Underwriter shall not exceed 1.0% of the principal amount of the Bonds.

16. REPLACEMENT OF BONDS. Upon receipt by the County Agency of proof of ownership of an unmatured Bond, of satisfactory evidence that the Bond has been lost, apparently destroyed or wrongfully taken and of security or indemnity which complies with applicable law and is satisfactory to the County Agency, the County Agency may authorize the bond registrar and paying agent to deliver a new executed Bond to replace the Bond lost, apparently destroyed or wrongfully taken in compliance with applicable law. In the event an outstanding matured Bond is lost, apparently destroyed or wrongfully taken, the County Agency may authorize the bond

registrar and paying agent to pay the Bond without presentation upon the receipt of the same documentation required for the delivery of a replacement Bond. The bond registrar and paying agent, for each new Bond delivered or paid without presentation as provided above, shall require the payment of expenses, including counsel fees, which may be incurred by the bond registrar and paying agent and the County in the premises. Any Bond delivered pursuant to the provisions of this Section 16 in lieu of any Bond lost, apparently destroyed or wrongfully taken shall be of the same form and tenor and be secured in the same manner as the Bond in substitution for which such Bond was delivered.

17. TAX COVENANT. The County covenants to comply with all applicable requirements of the Internal Revenue Code of 1986, as amended necessary to assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes. The Board of County Road Commissioners, the Director of Utilities and other appropriate County officials are authorized to do all things necessary (including the making of such covenants of the County as shall be appropriate) to assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes.

18. QUALIFIED TAX EXEMPT OBLIGATIONS. The Bonds are hereby designated as Qualified Tax Exempt Obligations as described in Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended.

19. OFFICIAL STATEMENT. The Board of County Road Commissioners is authorized to cause the preparation of an official statement or other offering document for the Bonds for the purpose of enabling compliance with Rule 15c2-12 issued under the Securities Exchange Act of 1934, as amended (the "Rule"), and to do all other things necessary to enable compliance with the Rule. After the award of the Bonds, the County will provide copies of a "final official statement" (as defined in paragraph (e)(3) of the Rule) on a timely basis and in reasonable quantity as requested by the Purchaser or the Underwriter to enable the Purchaser or the Underwriter to comply with paragraph (b)(4) of the Rule and the rules of the Municipal Securities Rulemaking Board.

20. CONTINUING DISCLOSURE. The County Treasurer is hereby authorized, if necessary, to execute and deliver in the name and on behalf of the County (i) a certificate of the County to comply with the requirements for a continuing disclosure undertaking of the County pursuant to subsection (b)(5) of the Rule and (ii) amendments to such certificate from time to

time in accordance with the terms of such certificate (the certificate and any amendments thereto are collectively referred to herein as the "Continuing Disclosure Certificate"). The County hereby covenants and agrees that it will comply with and carry out all of the provisions of the Continuing Disclosure Certificate. The remedies for any failure of the County to comply with and carry out the provisions of the Continuing Disclosure Certificate shall be as set forth therein.

21. CONFLICTING RESOLUTIONS. All resolutions and parts of resolutions insofar as they may be in conflict herewith are hereby rescinded.

AYES: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYS: \_\_\_\_\_

ABSENT: \_\_\_\_\_

RESOLUTION ADOPTED.



# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Health Department

**Submitted By:** Greg Rappleye

**Agenda Item: Smoke Free Air Complaints – Proposed New Fee Structure for Non-Food Establishment**

## SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the resolution establishing fees and procedures for enforcement of the County non-smoking regulation and State non-smoking law. (MCL 333.12601 et seq.)

## SUMMARY OF REQUEST:

The Health Department has developed a proposed fee schedule and procedure for the enforcement of the Ottawa County non-smoking regulation and the State non-smoking regulation law, MCL 333.12601 et seq. The proposed resolution would implement these fees and procedures.

## FINANCIAL INFORMATION:

Total Cost: \$0.00 | County Cost: \$0.00 | Included in Budget:  Yes |  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated |  Non-Mandated |  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #3

Objective: #4

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended

County Administrator:

**Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.07 14:52:01 -0400

Committee/Governing/Advisory Board Approval Date: Health and Human Services Committee 7/14/2010



**COUNTY OF OTTAWA**

**STATE OF MICHIGAN**

**RESOLUTION**

At a regular meeting of the Board of Commissioners of the County of Ottawa, Michigan, held at the Fillmore Street Complex in the Township of Olive, Michigan on the \_\_\_ day of \_\_\_\_\_, 2010 at \_\_\_\_\_ o'clock p.m. local time.

PRESENT: Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSENT: Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

It was moved by Commissioner \_\_\_\_\_ and supported by Commissioner \_\_\_\_\_ that the following Resolution be adopted:

WHEREAS, the Ottawa County Board of County Commissioners is authorized to set and increase fees for the provision of services authorized or required to be provided by the Ottawa County Health Department, pursuant to Section 2444 of the Public Health Code, MCL 333.2444; and,

WHEREAS, it is necessary to set fees for providing Health Department services as set forth in Exhibit "A" attached hereto, to cover the reasonable cost of providing the listed services; and,

WHEREAS, pursuant to Section 11(m) of Act 156 of the Public Acts of 1851, as amended, MCL 46.11(m), a board of county commissioners is authorized to establish rules and regulations for the operation of county government; and,

WHEREAS, the Ottawa County Health Department has proposed the processes and procedures set forth in Exhibit "B" for the enforcement of the Ottawa County Smoke Free Air Regulations, adopted on August 28, 2007 and effective on January 1, 2008, and for Act 188 of the Public Acts of 2009, MCL 333.12601 et seq.;

NOW THEREFORE BE IT RESOLVED, that the Ottawa County Board of Commissioners adopts and affirms the “Smoke-Free Air Complaints Fee Structure for Non-Food Service Establishments” attached as Exhibit “A”; and,

BE IT FURTHER RESOLVED, that the Ottawa County Board of Commissioners adopts and affirms the process and procedures set forth in Exhibit “B” for the Smoke Free Air Regulations and for Act 188 of the Public Acts of 2009; and,

BE IT FURTHER RESOLVED, that the effective date for implementation of Exhibit “A” and Exhibit “B” shall be \_\_\_\_\_, 2010; and,

BE IT FURTHER RESOLVED, that all resolutions and parts of resolutions insofar as they conflict with this Resolution are hereby repealed.

YEAS: Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

NAYS: Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

ABSTENTIONS: Commissioners: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

RESOLUTION ADOPTED.

\_\_\_\_\_  
Chairperson, Ottawa County  
Board of Commissioners

\_\_\_\_\_  
Ottawa County Clerk



# County Of Ottawa

Health Department

Lisa Stefanovsky, M.Ed.  
Health Officer  
Paul Heidel, M.D., M.P.H.  
Medical Director

## ATTACHMENT A

### SMOKE-FREE AIR COMPLAINTS PROPOSED NEW FEE STRUCTURE FOR NON-FOOD SERVICE ESTABLISHMENTS

July, 2010

This request is to seek approval for the smoke-free air complaint fee structure described in the algorithm. County administrative fees and state fines will be assessed when the Health Department has reasonable cause to believe there is noncompliance.

The purpose of assigning new noncompliant fees to non-food service establishments is to develop a consistent plan for all complaints received in our county. Michigan's Smoke-Free Law and Ottawa County's Smoke-Free Regulation compliance requirements are slightly different, but they operate concurrently. Food service establishment violations are governed by the State Law while non-food service establishment violations are governed by the County Regulation.

#### Food Service Establishment Fees

Site Visits: \$255

Compliance Conference: \$300

State Statute Citations: \$100 for first offense; \$500 for subsequent offenses

Informal Hearing: \$600

Formal Hearing: \$900

#### Non-Food Service Establishment Fees

**\*Site Visits: \$255**

**\*Compliance Conference: \$300**

County Regulation Citations: \$100 for first offense; \$500 for second offense; \$1000 for subsequent offenses

**\*Informal Hearing: \$600**

**\*Formal Hearing: \$900**

**\*Indicates new fees**

Holland Office  
12251 James Street  
Holland, MI 49424  
Phone: 616.396.5266  
Fax: 616.393.5659

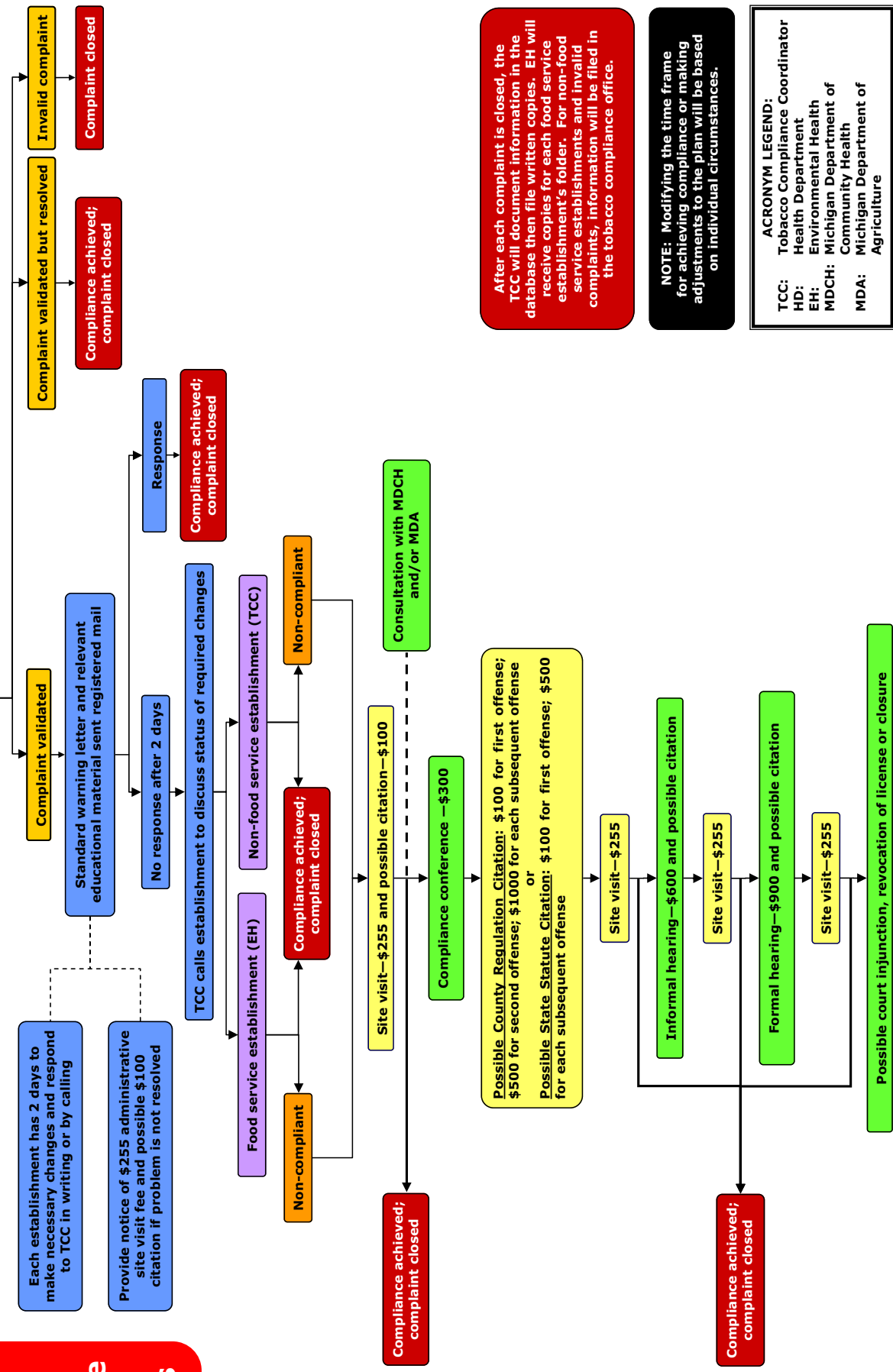
Hudsonville Office  
3100 Port Sheldon  
Hudsonville, MI 49426  
Phone: 616.669.0041  
Fax: 616.669.3039

Grand Haven Office  
16920 Ferris Street  
Grand Haven, MI 49417  
Phone: 616.846.8360  
Fax: 616.844.1778

# Ottawa County HD Written Smoke-Free Air Complaints

## ATTACHMENT B

**TCC makes fact-finding call within 5 business days**



Each establishment has 2 days to make necessary changes and respond to TCC in writing or by calling

Provide notice of \$255 administrative site visit fee and possible \$100 citation if problem is not resolved

Possible County Regulation Citation: \$100 for first offense; \$500 for second offense; \$1000 for each subsequent offense  
 or  
 Possible State Statute Citation: \$100 for first offense; \$500 for each subsequent offense

After each complaint is closed, the TCC will document information in the database then file written copies. EH will receive copies for each food service establishment's folder. For non-food complaints, information will be filed in the tobacco compliance office.

**NOTE:** Modifying the time frame for achieving compliance or making adjustments to the plan will be based on individual circumstances.

**ACRONYM LEGEND:**

TCC:	Tobacco Compliance Coordinator
HD:	Health Department
EH:	Environmental Health
MDCH:	Michigan Department of Community Health
MDA:	Michigan Department of Agriculture

Draft

# Action Request



**Committee:** Finance and Administration Committee

**Meeting Date:** 7/20/2010

**Requesting Department:** Friend of the Court

**Submitted By:** Greg Rappleye

**Agenda Item:** Fee for Costs Associated with "Booting" Motor Vehicle of persons who do not comply with FOC Support Orders

## SUGGESTED MOTION:

To direct Corporation Counsel to prepare a resolution for submission to the Board of Commissioners authorizing a fee of not to exceed \$250 for the costs associated with "booting" motor vehicles owned by persons who do not comply with FOC Support Orders.

## SUMMARY OF REQUEST:

Michigan law now permits the Circuit Court to order the immobilization (i.e. "booting") of motor vehicles owned by persons who are delinquent in complying with Friend of the Court support orders. This motion would direct Corporation Counsel to draft a resolution to set a fee for this process, to be charged to the non-compliant person.

## FINANCIAL INFORMATION:

Total Cost: \$0.00 | County Cost: \$0.00 | Included in Budget:  Yes  No

If not included in budget, recommended funding source:

## ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated  Non-Mandated  New Activity

## ACTION IS RELATED TO STRATEGIC PLAN:

Goal: #1

Objective: #2

## ADMINISTRATION RECOMMENDATION:

Recommended

Not Recommended


County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg  
DN: cn=Alan G. Vanderberg, c=US, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org  
Reason: I am approving this document  
Date: 2010.07.15 13:54:06 -0400

Committee/Governing/Advisory Board Approval Date:

MEMORANDUM

TO: Undersheriff Greg Steigenga, Ottawa County Sheriff's Office

FROM: Gregory Rappleye, Ottawa County Corporation Counsel 

DATE: July 13, 2010

RE: "Booting" the Motor Vehicle of Non-Compliant Persons  
Subject to Child Support Order

I met yesterday with Kevin Bowling, Ottawa County Circuit Court Administrator, and Jennell Challa, Ottawa County Friend of the Court. The purpose of the meeting was to discuss the possibility of implementing a program to collect past due child support by seeking out and immobilizing (i.e., "booting") the motor vehicles of persons who fail to comply with Family Court support orders.

The authority to immobilize a non-compliant parents motor vehicle was added to the Support and Parenting Time Enforcement Act by Act 193 of the Public Acts of 2009.

That new provision, found at MCL 552.631, provides as follows:

(1) If a person is ordered to pay support under a support order and fails or refuses to obey and perform the order, and if an order of income withholding is inapplicable or unsuccessful, a recipient of support or the office of the friend of the court may commence a civil contempt proceeding by filing in the circuit court a petition for an order to show cause why the delinquent payer should not be held in contempt. If the payer fails to appear in response to an order to show cause, the court shall do 1 or more of the following:

...

(g) Enter an order that a law enforcement agency render any vehicle owned by the payer temporarily inoperable, by booting or another similar method, subject to release on deposit of an appropriate bond.

It is also our opinion that the Ottawa County Board of Commissioners can establish a fee for the cost of “unbooting” a motor vehicle which has been immobilized under the authority of this provision, and that, if payment of the fee has been expressly ordered by the Court in the contempt order, the fee may be collected from the person who has been found in contempt. See: MCL 552.631(3).

A copy of MCL 552.631 is attached.

cc: Alan Vanderberg, Ottawa County Administrator  
Kevin Bowling, Ottawa County Circuit Court Administrator  
Jennell Challa, Ottawa County Friend of the Court  
Robert Spaman, Ottawa County Fiscal Services Director

**ADDITION TO ADMINISTRATION & FINANCE COMMITTEE**  
**AGENDA**


**July 20, 2010**

15. Discussion of Adair v. State of Michigan



MEMORANDUM

TO: Ottawa County Administration & Finance Committee

FROM: Gregory Rappleye, Ottawa County Corporation Counsel 

DATE: July 20, 2010

RE: Adair v. State of Michigan  
Decided July 14, 2010

Attached is a copy of the above referenced case, in which the Michigan Supreme Court held that a local governmental entity need not produce evidence to prove specific monetary damages to obtain declaratory relief in an “unfunded mandates” claim brought under the Headlee Amendment, Article 9, Section 29 of the 1963 Constitution of the State of Michigan.

The Court held, at p.10:

We conclude that to establish a violation of the [unfunded mandates] provision, a plaintiff must show that the state required a new activity or service or an increase in the level of activities or services. If no state appropriation was made to cover the increased burden on local government, the plaintiff need not show the amount of increased costs. It is then the state's burden to demonstrate that no state funding was required because the requirement did not actually increase costs or the increased costs were not necessary. (emphasis added)

The case raises an interesting question: May a local unit of government simply refuse to perform an unfunded mandate? We will be following developments on this issue.

cc: Alan Vanderberg, Ottawa County Administrator  
Keith Van Beek, Ottawa County Assistant Administrator  
Robert Spaman, Ottawa County Fiscal Services Director

# Opinion

Chief Justice:  
Marilyn Kelly

Justices:  
Michael F. Cavanagh  
Elizabeth A. Weaver  
Maura D. Corrigan  
Robert P. Young, Jr.  
Stephen J. Markman  
Diane M. Hathaway

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FILED JULY 14, 2010

STATE OF MICHIGAN

SUPREME COURT

DANIEL ADAIR, a taxpayer of the  
FITZGERALD PUBLIC SCHOOLS,  
FITZGERALD PUBLIC SCHOOLS, a  
Michigan municipal corporation, and others,

Plaintiffs-Appellants,

v

No. 137424

STATE OF MICHIGAN, DEPARTMENT  
OF EDUCATION, DEPARTMENT OF  
MANAGEMENT AND BUDGET, and  
TREASURER OF THE STATE OF  
MICHIGAN,

Defendants-Appellees.

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DANIEL ADAIR, a taxpayer of the  
FITZGERALD PUBLIC SCHOOLS,  
FITZGERALD PUBLIC SCHOOLS, a  
Michigan municipal corporation, and others,

Plaintiffs-Appellees,

v

No. 137453

STATE OF MICHIGAN, DEPARTMENT  
OF EDUCATION, DEPARTMENT OF  
MANAGEMENT AND BUDGET, and

TREASURER OF THE STATE OF  
MICHIGAN,

Defendants-Appellants.

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BEFORE THE ENTIRE BENCH

KELLY, C.J.

This case involves the Headlee Amendment<sup>1</sup> and is before this Court for the third time. Most of the legal issues have been resolved and appear in the discussion of facts and procedural history below. The issues remaining are (1) whether plaintiffs must introduce evidence of a specific, quantified increase in costs resulting from a violation of the Headlee Amendment provision prohibiting unfunded mandates to establish entitlement to a declaratory judgment and (2) whether plaintiffs' suit has been "sustained" under Const 1963, art 9, § 32, enabling plaintiffs to recover attorney fees. We answer the first question in the negative and the second question in the affirmative. Therefore, we affirm in part and reverse in part the judgment of the Court of Appeals.

#### I. FACTS AND PROCEDURAL HISTORY

The Headlee Amendment is an initiative passed by Michigan voters in 1978. Among its provisions, Headlee added the following section to the Michigan Constitution:

The state is hereby prohibited from reducing the state financed proportion of the necessary costs of any existing activity or service required of units of Local Government by state law. A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the legislature or any state agency of

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<sup>1</sup> Const 1963, art 9, §§ 25 to 34.

units of Local Government, unless a state appropriation is made and disbursed to pay the unit of Local Government for any necessary increased costs. The provision of this section shall not apply to costs incurred pursuant to Article VI, Section 18.<sup>[2]</sup>

Shortly after the Headlee Amendment was ratified, the Legislature enacted legislation designed to implement it.<sup>3</sup>

The state has required Michigan public school districts to report certain information, including pupil counts and financial data, for many years. However, in 2000, the Governor issued Executive Order No. 2000-9, which established the Center for Educational Performance and Information (CEPI). EO 2000-9 became effective September 28, 2000. Along with later legislation, it required plaintiff school districts to actively participate in collecting, maintaining, and reporting various types of data. The state began warehousing this data in several discrete databases, the single record student database (SRSD), the financial information database (FID), the registry of educational personnel (REP), and the school infrastructure database (SID). Under MCL 388.1752,<sup>4</sup> in order to receive yearly funding, school districts must furnish all data that the state considers necessary for the administration of the State School Aid Act.<sup>5</sup>

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<sup>2</sup> Const 1963, art 9, § 29.

<sup>3</sup> MCL 21.231 *et seq.*

<sup>4</sup> Currently, MCL 388.1752 provides, in part: “In order to receive funds under this act, each district and intermediate district shall also furnish to the center or the department, as applicable, the information the department considers necessary for the administration of this act . . . .”

<sup>5</sup> MCL 388.1601 *et seq.* Part of the “necessary” information is that needed for compliance with the CEPI recordkeeping and reporting requirements in MCL 388.1694a.

The information collected by the CEPI facilitates compliance with state reporting requirements and requirements imposed by the federal government.<sup>6</sup> In order to meet some of these requirements, the state must report data on a student-by-student, teacher-by-teacher, or building-by-building basis. This enables the state to receive federal funds under the No Child Left Behind Act.<sup>7</sup>

On November 15, 2000, plaintiffs filed the present suit in the Court of Appeals. Plaintiffs are 456 Michigan public school districts and a taxpayer from each district.<sup>8</sup> They alleged that the recordkeeping and reporting requirements in EO 2000-9 and MCL 388.1752 constituted an unfunded mandate and violated the provision of Const 1963, art 9, § 29 prohibiting unfunded mandates (the POUM provision). The parties stipulated midtrial that the database submissions listed in EO 2000-9 and the later legislation were not required until two years after the effective date of the executive order.

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<sup>6</sup> See Center for Educational Performance and Information, <<http://www.michigan.gov/cepi>> (accessed July 6, 2010) (“Our initiatives in data collection and reporting facilitate school districts’ compliance with the federal *No Child Left Behind Act of 2001* and the Michigan Department of Education’s accreditation plan, *Education Yes!* CEPI is an office located within the Office of the State Budget.”).

<sup>7</sup> PL 107-110, 115 Stat 1425. We note our holding in *Durant v Michigan*, 456 Mich 175, 199; 566 NW2d 272 (1997), that “there is no exception in [Const 1963,] art 9, § 29 for federal mandates, as long as the activity or service is mandated by state law.”

<sup>8</sup> The parties stipulated that nine school districts would be “representative school districts” for purposes of discovery and trial. Those nine districts were the Ann Arbor Public Schools, the Birmingham Public Schools, the East Grand Rapids Public Schools, the Farmington Public Schools, the Forest Hills Public Schools, the Monroe Public Schools, the Oakland Schools, the School District of the City of Pontiac, and the Traverse City Area Public Schools.

In its first adjudication of plaintiffs' claims, the Court of Appeals concluded that the claims raised or that could have been raised in earlier suits were barred by res judicata. It also held that plaintiffs' other claims were barred because of releases the parties had executed or because the activities complained of did not implicate the POUM provision. The Court granted summary disposition to defendants on all claims.<sup>9</sup>

We granted leave to appeal and reversed in part the judgment of the Court of Appeals.<sup>10</sup> A majority of this Court agreed with the Court of Appeals that most of plaintiffs' claims were barred by res judicata or release or did not implicate the Headlee Amendment's POUM provision. However, we concluded that plaintiffs had sufficiently stated a claim on which relief could be granted in their recordkeeping claim. We remanded the case to the Court of Appeals for further proceedings on that claim.

On remand, the Court of Appeals concluded that plaintiffs had not provided documentary support for their claim that the CEPI requirements were an unfunded mandate. Consequently, it again granted summary disposition to defendants.<sup>11</sup> Plaintiffs again appealed, and we vacated the Court of Appeals' judgment and again remanded to that Court.<sup>12</sup> We directed the Court of Appeals to reevaluate plaintiffs' claim "under both

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<sup>9</sup> *Adair v Michigan*, 250 Mich App 691; 651 NW2d 393 (2002) (*Adair I*).

<sup>10</sup> *Adair v Michigan*, 470 Mich 105; 680 NW2d 386 (2004) (*Adair II*).

<sup>11</sup> *Adair v Michigan (On Remand)*, 267 Mich App 583; 705 NW2d 541 (2005) (*Adair III*).

<sup>12</sup> *Adair v Michigan*, 474 Mich 1073 (2006) (*Adair IV*).

the ‘new activity or service’ and the ‘increase in the [level] of any activity or service’ prongs of Const 1963, art 9, § 29’s prohibition of unfunded mandates . . . .”<sup>13</sup>

On second remand, the Court of Appeals appointed a special master to conduct fact-finding. The special master was instructed to determine

whether the record-keeping obligations imposed on plaintiff school districts by MCL 388.1752 and Executive Order 2000-9 constitute either a new activity or service or an increase in the level of a state-mandated activity or service within the meaning of Mich Const of 1963, art 9, § 29’s prohibition of unfunded mandates.<sup>[14]</sup>

The special master heard testimony in this case in 2007. On January 27, 2008, she filed an opinion, concluding that the recordkeeping requirements did present an increase in the level of activity required of plaintiff school districts beyond what was previously required. Therefore, she concluded that the requirements violated the POUM provision.

The Court of Appeals adopted the conclusions of law and factual findings of the special master with some modifications and entered a declaratory judgment in favor of plaintiffs.<sup>15</sup> The Court rejected plaintiffs’ request for attorney fees under Const 1963, art 9, § 32, concluding that this suit “cannot be characterized as having been ‘sustained’

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<sup>13</sup> *Id.*

<sup>14</sup> *Adair v Michigan (On Second Remand)*, unpublished order of the Court of Appeals, entered April 18, 2006 (Docket No. 230858).

<sup>15</sup> *Adair v Michigan (On Second Remand)*, 279 Mich App 507; 760 NW2d 544 (2008) (*Adair V*).

within the meaning of § 32.”<sup>16</sup> Both plaintiffs and defendants appealed, and we granted both applications for leave to appeal in part.<sup>17</sup>

## II. STANDARD OF REVIEW

Questions involving the proper interpretation of a constitutional provision receive review de novo.<sup>18</sup> The proper interpretation and application of a statute is also a question of law that we consider de novo.<sup>19</sup>

## III. ANALYSIS

We have established that “[t]he primary and fundamental rule of constitutional or statutory construction is that the Court’s duty is to ascertain the purpose and intent as expressed in the constitutional or legislative provision in question.”<sup>20</sup> When interpreting constitutional provisions, we are mindful that the interpretation given the provision should be “the sense most obvious to the common understanding” and one that

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<sup>16</sup> *Id.* at 525.

<sup>17</sup> *Adair v Michigan*, 483 Mich 922 (2009). We limited our grant of leave to appeal to the issues of (1) whether the prohibition of unfunded mandates in Const 1963, art 9, § 29 requires plaintiffs to prove specific costs, either through the reallocation of funds or out-of-pocket expenses, to establish their entitlement to a declaratory judgment and (2) whether plaintiffs are entitled to recover the “costs incurred in maintaining” this suit, pursuant to Const 1963, art 9, § 32.

<sup>18</sup> *People v Jackson*, 483 Mich 271, 277; 769 NW2d 630 (2009).

<sup>19</sup> *Eggleston v Bio-Med Applications of Detroit, Inc*, 468 Mich 29, 32; 658 NW2d 139 (2003).

<sup>20</sup> *White v City of Ann Arbor*, 406 Mich 554, 562; 281 NW2d 283 (1979).



“reasonable minds, the great mass of the people themselves, would give it.”<sup>21</sup> “[T]he intent to be arrived at is that of the people, and it is not to be supposed that they have looked for any dark or abstruse meaning in the words employed . . . .”<sup>22</sup>

Article 9, § 29 of the Michigan Constitution prohibits the state from placing two related but independent burdens on local governmental entities. First, the state may not reduce the state-financed proportion of the necessary costs of any existing activity or service that state law requires of local units of government. Second, no state agency, including the Legislature, may require a new activity or service by a local unit of government. It may not require an increase in the level of an activity or service beyond that required by existing law. If it imposes such a requirement, the state must appropriate and disburse funding to pay the local unit of government for any necessary increased costs. This Court has described the first requirement as the “maintenance of support” (MOS) provision and the second requirement as the “prohibition on unfunded mandates” or POUM provision.<sup>23</sup> These two requirements address different situations and involve

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<sup>21</sup> *Traverse City Sch Dist v Attorney General*, 384 Mich 390, 405; 185 NW2d 9 (1971), quoting Cooley, *Constitutional Limitations* (emphasis omitted).

<sup>22</sup> *Traverse City Sch Dist*, 384 Mich at 405, quoting Cooley, *Constitutional Limitations* (emphasis omitted).

<sup>23</sup> *Adair II*, 470 Mich at 111, citing *Judicial Attorneys Ass’n v Michigan*, 460 Mich 590, 595; 597 NW2d 113 (1999).

different harms.<sup>24</sup> Therefore, the analysis applicable to each differs.<sup>25</sup> Only the POUM provision is applicable in this case.

#### A. HEADLEE VIOLATIONS

A majority of this Court has held that to establish a violation of the POUM provision, a plaintiff must show that “the state-mandated local activity was originated without sufficient state funding after the Headlee Amendment was adopted or, if properly funded initially, that the mandated local role was increased by the state without state

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<sup>24</sup> *Durant v State Bd of Ed*, 424 Mich 364, 379; 381 NW2d 662 (1985) (“The first sentence [of Const 1963, art 9, § 29] is aimed at existing services or activities already required of local government. The second sentence addresses future services or activities.”).

<sup>25</sup> The dissent is correct that we have previously concluded that the MOS and the POUM provisions are subject to similar requirements. *Post* at 7-8, quoting *Adair II*, 470 Mich at 120 n 13. However, in *Adair II*, a majority of this Court also specifically outlined the differences in the standards for claims arising under the two provisions:

[T]o establish a Headlee violation under the MOS clause, the plaintiffs must show “(1) that there is a continuing state mandate, (2) that the state actually funded the mandated activity at a certain proportion of necessary costs in the base year of 1978-1979, and (3) that the state funding of necessary costs has dipped below that proportion in a succeeding year.” *Oakland Co v Michigan*, 456 Mich 144, 151; 566 NW2d 616 (1997) (opinion by KELLY, J.). Under the POUM clause, they must show that the state-mandated local activity was originated without sufficient state funding after the Headlee Amendment was adopted or, if properly funded initially, that the mandated local role was increased by the state without state funding for the necessary increased costs. [*Adair II*, 470 Mich at 111.]

funding for the necessary increased costs.”<sup>26</sup> Also, as the dissent correctly notes, the state “need only fund mandates that will result in ‘necessary increased costs.’”<sup>27</sup>

Const 1963, art 9, § 29 is a clear prohibition of state action: before the state imposes a new or increased activity or service on a local unit of government, it must appropriate funds to cover any necessary increased costs. Left unanswered is who bears the burden of showing that the new or increased activity or service resulted in necessary increased costs.<sup>28</sup>

We conclude that to establish a violation of the POUM provision, a plaintiff must show that the state required a new activity or service or an increase in the level of activities or services. If no state appropriation was made to cover the increased burden on local government, the plaintiff need not show the amount of increased costs. It is then the state’s burden to demonstrate that no state funding was required because the requirement did not actually increase costs or the increased costs were not necessary.<sup>29</sup>

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<sup>26</sup> *Id.* at 111.

<sup>27</sup> *Post* at 8.

<sup>28</sup> Our Headlee caselaw does not answer this question. The dissent asserts that it is a foregone conclusion that “it is the plaintiff’s burden to show an increase in necessary costs.” *Post* at 15 (emphasis omitted). The dissent cites nothing definitive in support of this proposition.

<sup>29</sup> However, if the state did appropriate funds for the new or increased activity or service, the plaintiff would likely have a higher burden in order to show a POUM violation. Under those circumstances, the state would not have violated the POUM provision per se by failing to provide funding. Because those circumstances are not presented in the instant case, we need not address this issue.

In this case we agree with the Court of Appeals that plaintiffs established a violation of the POUM provision. The recordkeeping requirements of EO 2000-9 and the later legislation mandate more activities than the law required before, which Const 1963, art 9, § 29 forbids, and the state did not fund them,<sup>30</sup> as the POUM provision requires.<sup>31</sup> Moreover, defendants did not show that plaintiff school districts' costs were not increased or that such costs were not "necessary" under MCL 21.233(6). Therefore, we affirm the Court of Appeals' judgment granting plaintiffs a declaratory judgment.

#### 1. INCREASE IN THE LEVEL OF ANY ACTIVITY OR SERVICE

The special master concluded that, beginning in 2002, the recordkeeping requirements imposed for the CEPI constituted an increase in the level of activity beyond that previously required. It is undisputed that the state required plaintiff school districts to report some student information and financial data before the CEPI was established.

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<sup>30</sup> It is undisputed that the state did provide a one-time appropriation to plaintiff school districts in 2002 for implementation of changes to the SRSD. We did not give the parties an opportunity to brief the issue of the relevancy of this appropriation. However, it is also undisputed that the state made no explicit appropriation for the increased activity involved in complying with the requirements for the SID, FID, or REP. Therefore, the 2002 appropriation is irrelevant to our analysis.

<sup>31</sup> We reiterate that this conclusion is entirely consistent with a majority of this Court's requirement in *Adair II* that plaintiffs "must show that the state-mandated local activity was originated without sufficient state funding after the Headlee Amendment was adopted . . . ." *Adair II*, 470 Mich at 111. Plaintiffs established that a state-mandated local activity, namely new and increased levels of data collection, originated from EO 2000-9. Plaintiffs further demonstrated that no state funding was appropriated to cover the new activity involved in implementing the SID, which had no predecessor before the issuance of EO 2000-9. The state also failed to appropriate any funding for the increased activity required to provide data for the FID and REP.

Therefore, the pertinent testimony on this issue involved the changes in the volume and specificity of information that the state required to be reported after implementation of the CEPI requirements.

Defendants assert that Const 1963, art 9, § 29 was not violated because the recordkeeping requirements did not constitute a state-mandated increase in the level of activities or services. However, the testimony adduced before the special master belies this argument. Ample testimony established that both the amount of information collected and the manner in which the information had to be reported after CEPI was significantly greater and more intensive than before.

For example, Deborah Piesz, the finance manager at the Birmingham Public Schools, testified that the reporting required for the FID was much more involved than it had been in the past. She stated further that the district was now required to “keep much more detailed information” than previously. Both Ms. Piesz and Daniel Behm, the superintendent of the Forest Hills Public Schools, testified that the school district collected the additional information solely to comply with the heightened state requirements imposed by the CEPI. They also stated that the districts would not have collected the information for their own purposes. Testimony from other personnel employed in the nine representative districts was substantially similar to that of Mr. Behm and Ms. Piesz.

Collecting “a large amount of data” or “much more detailed information” than was previously required constitutes an increase in the level of an activity under Const 1963, art 9, § 29; namely, the state-mandated collection, maintenance, and reporting of data to

the state. Defendants identify no evidence that rebuts this simple fact or undercuts the veracity of any of the testimony taken before the special master.

## 2. NO STATE APPROPRIATION

The evidence taken before the special master demonstrated that no state appropriation was made to fund plaintiff school districts' implementation of the reporting requirements of the REP, SID, or FID. Nor was any appropriation made to provide for the school districts' ongoing duty to comply with the reporting requirements for all four databases. Rather, the districts were expected to take monies from discretionary funds to cover the costs associated with their data-collection and reporting obligations. The evidence established that each school district did that.

Hence, plaintiffs met their initial burden of showing a POUM violation by demonstrating an increase in the level of recordkeeping required of the school districts. Moreover, they demonstrated that the state appropriated no funds to cover the implementation of these increased requirements. Thus, plaintiffs are entitled to a declaratory judgment unless defendants demonstrate that plaintiff school districts' costs were not increased as a result of the requirements or that the costs incurred were not necessary.

## 3. INCREASED COSTS

The next question is whether the increase in the recordkeeping requirements resulted in increased costs to plaintiff school districts. Again, a vast amount of unchallenged testimony in the record establishes that plaintiff school districts incurred increased costs as a result of the CEPI requirements. These increased costs involved

hiring additional personnel, reassigning existing staff to help meet the CEPI requirements, and purchasing computer software to enable compliance with them.

Testimony from administrative personnel working for the representative school districts established that personnel were required to work overtime to comply with the CEPI requirements. One of them, Sandy Kopelman, a secretary in the Birmingham Public Schools, stated that she worked overtime specifically to comply with the CEPI's additional reporting requirements. She stated that she had "never got overtime before."

Randall Monday, an assistant superintendent for the Monroe Public Schools, claimed that since the implementation of the CEPI requirements, he had to take more time to meet with the principal of each school within his district. He stated that the meetings required additional time because he and the principals had to sort out distinctions between the information required for the CEPI and the district's own reporting requirements. This diversion of manpower required so that the school districts could comply with the CEPI requirements constituted increased costs to the districts.<sup>32</sup>

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<sup>32</sup> By way of illustration, consider a staff member who before implementation of the CEPI requirements needed to spend 20 hours a week collecting, maintaining, and reporting data required by the state. Assume that after the establishment of the CEPI, that staff member needed to spend 30 hours a week for the district to comply with the new requirements (presuming no contemporaneous cost savings elsewhere). The district incurred an increased "net cost" of 10 hours a week of that employee's wages.

The Headlee Amendment does not require the district to show that its actual expenditures increased. MCL 21.233(6) defines "necessary cost" as the "actual cost to the state if the state were to provide the activity or service . . . ." In this example, plaintiffs could show that the state would incur the cost of paying a qualified person for 10 hours to collect, maintain, and report the new data. Even without such a showing,

Mary Reynolds, the executive director of business services for the Farmington Public Schools, testified that her office lost staff after the CEPI requirements were implemented. Nevertheless, she testified that, because compliance with the CEPI requirements was state-mandated and needed for the district to receive other state funding, the district was forced to give priority to that work. As a result, she testified, “there are many other things that don’t get done, don’t get accomplished.”

Therefore, the evidentiary record shows that the state forced plaintiff school districts to allocate staff time in order to comply with the CEPI requirements. The fact that MCL 388.1752 requires school districts to comply with the CEPI requirements to receive other funding further supports our conclusion. Defendants offered no evidence to rebut this conclusion.<sup>33</sup>

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however, plaintiffs here demonstrated that the school districts’ actual expenditures increased as a result of their efforts to comply with the CEPI requirements.

This hypothetical example is a simplified version of the stipulated testimony of administrative personnel from the various districts. For example, Francine Mershman, a secretary in the Birmingham Public Schools, testified that in June and August, she spent about 95 percent of her time on data entry for the CEPI. During the time for student count reports, she devoted 75 to 80 percent of her time to CEPI recordkeeping. Throughout the rest of the year, CEPI recordkeeping took approximately 30 to 40 percent of her time. When asked what percentage of her time would have been spent on data collection 10 years earlier, Ms. Mershman replied “probably 10%.” She also stated that, although data collection previously increased at the end and beginning of the year, it still did not take “that much time.” During most of the school year, therefore, Ms. Mershman spent 30 to 40 percent of her time on data collection post-CEPI, as compared to 10 percent pre-CEPI.

<sup>33</sup> Moreover, defendants concede that plaintiff school districts incurred at least some actual increased costs. They argue, however, that the increased costs were not



#### 4. “NECESSARY” COSTS AND “NET COST”

Defendants claim that, even if the CEPI requirements mandated an increase in activities or services that increased plaintiff school districts’ costs, those costs are not necessary increased costs. Defendants assert that plaintiffs failed to demonstrate that any additional costs incurred to comply with the requirements met the definition of “necessary cost” under MCL 21.233(6) and were not *de minimis* under MCL 21.232(4).<sup>34</sup>

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necessary increased costs, asserting that “in those few instances where [plaintiffs] can actually point to an actual cost incurred, the costs were either *de minimis* or unnecessary.”

<sup>34</sup> MCL 21.233 provides, in part:

(6) “Necessary cost” means the net cost of an activity or service provided by a local unit of government. The net cost shall be the actual cost to the state if the state were to provide the activity or service mandated as a state requirement, unless otherwise determined by the legislature when making a state requirement. Necessary cost does not include the cost of a state requirement if the state requirement satisfies 1 or more of the following conditions:

(a) The state requirement cost does not exceed a *de minimus* [sic] cost.

(b) The state requirement will result in an offsetting savings to an extent that, if the duties of a local unit which existed before the effective date of the state requirement are considered, the requirement will not exceed a *de minimus* [sic] cost.

(c) The state requirement imposes additional duties on a local unit of government which can be performed by that local unit of government at a cost not to exceed a *de minimus* [sic] cost.

(d) The state requirement imposes a cost on a local unit of government that is recoverable from a federal or state categorical aid program, or other external financial aid. A necessary cost excluded by this subdivision shall be excluded only to the extent that it is recoverable.

Finally, defendants and the dissent argue that plaintiffs cannot prevail because even if the school districts incurred necessary increased costs, they did not quantify the exact amount of those costs.

We reject defendants' argument because it would hold plaintiffs to an evidentiary burden that they need not meet. The language of Const 1963, art 9, § 29 provides a clear limitation on state action: an increase in the level of any activity or service beyond that required by existing law must not be required by the Legislature or any state agency. The only exception is if the state appropriates and disburses funds adequate to pay for necessary increased costs.

Neither Const 1963, art 9, § 29 nor MCL 21.233 suggests that plaintiffs bear the burden of proving precisely how much the school districts' costs increased as a result of the mandate. In fact, the language of MCL 21.233 implies the opposite. That section defines "necessary cost" as the "net cost of an activity or service provided by a local unit

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(7) "New activity or service or increase in the level of an existing activity or service" does not include a state law, or administrative rule promulgated under existing law, which provides only clarifying nonsubstantive changes in an earlier, existing law or state law; or the recodification of an existing law or state law, or administrative rules promulgated under a recodification, which does not require a new activity or service or does not require an increase in the level of an activity or service above the level required before the existing law or state law was recodified.

MCL 21.232(4) defines "de minimus [sic] cost" as "a net cost to a local unit of government resulting from a state requirement which does not exceed \$300.00 per claim."

of government.” The “net cost” is defined as “the actual cost to the state if the state were to provide the activity or service mandated as a state requirement . . . .”

Nothing in the POUM provision expressly requires a plaintiff to establish that the increase in activities or services resulted in increased costs. Rather, a plaintiff need only establish that the state imposed on it a new or increased level of activity without providing any funding to pay for it. The burden then shifts to the state to show (1) that it is not required to pay for it because the new or increased level of activity did not result in increased costs or (2) that those costs were not “necessary” under MCL 21.233(6).

In evaluating whether the additional costs stemming from the increased level of activity were necessary, the question is this: Would there be a cost to the state if it, rather than the school districts, paid for the increased activity? MCL 21.232(4) defines a *de minimis* cost as a “net cost” to a local governmental unit resulting from a state requirement that is less than \$300 a claim.

Notably, this \$300 requirement has no temporal limitation. The special master specifically found that “it is clear that the increase in the shear [sic] amount of data initially overwhelmed the resources . . . .” It is implicit in this conclusion and supported by copious testimony, such as that discussed previously, that the additional costs incurred by each school district to comply with the CEPI requirements exceeded \$300.<sup>35</sup>

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<sup>35</sup> Reference to our previous example again provides a good illustration of the point. See note 32 of this opinion. Suppose a district must pay a qualified person for an additional 10 hours of work each week collecting, maintaining, and reporting the data required for CEPI compliance. Assuming an hourly wage as low as \$8, the “actual cost” to the state would exceed \$300 within a month’s time.

Defendants cannot demonstrate any basis for concluding otherwise, nor did they offer evidence that the state's actual costs, were it to provide the activity, would be lower than were the school districts'.

## 5. PROOF OF SPECIFIC INCREASED COSTS

Another necessary inquiry related to the preceding issue is whether plaintiffs must produce evidence of specific dollar-amount increases in the costs incurred in order to comply with the CEPI requirements. We conclude that, when no legislative appropriation was made, a plaintiff does not have the burden to make such a showing to establish entitlement to a declaratory judgment under the POUM provision. This conclusion is axiomatic from the language of Const 1963, art 9, § 29, previous caselaw involving the Headlee Amendment, and the underlying purpose for seeking a declaratory judgment.

The terms "net cost" and "actual cost" suggest a quantifiable dollar amount. However, nothing in MCL 21.233 suggests that it was intended to change the burden of proof in Const 1963, art 9, § 29. The specific costs that would be incurred are defined by reference to what costs the state would incur if it had to pay for the increased costs itself. Thus, it is the Legislature's burden to demonstrate that those costs were not "necessary" under one or more of the exceptions in MCL 21.233(6)(a) to (d). Otherwise, the Legislature must determine what dollar amount is necessary, then appropriate that amount to the school districts.

This is so because MCL 21.233(6) defines "net cost" as "the actual cost to the state" if the state were to provide the activity or service required. Clearly, the Legislature

is in a position far superior to plaintiffs' to determine what the actual cost to itself would be if it performed the increased recordkeeping and reporting duties. Proofs on this point are easily accessible to the state because it could ascertain the costs it would incur if it provided the new activity. The dispositive issue is the cost to the state if it were to provide the new or increased activity or service, not the cost incurred by the local governmental unit.<sup>36</sup>

To impose such a requirement on plaintiffs would be illogical and inconsistent with the purposes of the POUM provision of the Headlee Amendment. We have noted that the POUM provision is intended to address future services and activities.<sup>37</sup> Plaintiffs in this case filed suit fewer than two months after EO 2000-9 took effect. The parties stipulated at trial that plaintiff school districts were not required to begin complying with the order's recordkeeping requirements until two years later.

Therefore, had this case been resolved in a timely fashion, EO 2000-9 would not have required plaintiffs to demonstrate specific amounts of necessary costs incurred.

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<sup>36</sup> Thus, the dissent is mistaken in asserting that we require the state to prove what a local unit of government's increased costs were, making its appropriation obligations under the Headlee Amendment unclear. This is a recurring theme throughout the dissenting opinion. See *post* at 9 n 9 (“[T]he state will be required to audit every POUM plaintiff’s books and . . . extensive and intrusive discovery of local budgetary information may have to occur.”); *post* at 12 (“[T]he state is afforded no notice of what it must do to comply with the Headlee Amendment and is left only to guess at the size of the financial adjustment, and of the magnitude of the appropriation required . . . .”); *post* at 19 (“[E]stimated levels of accompanying appropriations will entail nothing more than speculation.”).

<sup>37</sup> *Durant*, 424 Mich at 379.

Moreover, it would have been difficult for them to do so. Yet this Court specifically endorsed a prompt resolution of Headlee Amendment claims in *Durant*:

As arduous as the proceedings in this case have been, we have succeeded in deciding many points of law that will guide future decisions. Thus, there is every reason to hope that future cases will be much more straightforward. *We anticipate that taxpayer cases filed in the Court of Appeals will proceed to rapid decision on the issue whether the state has an obligation under art 9, § 29 to fund an activity or service.*<sup>[38]</sup>

Finally, plaintiffs in this case seek a declaratory judgment, not monetary damages. An action for a declaratory judgment is typically equitable in nature and subject to different rules than other causes of action.<sup>39</sup> “The declaratory judgment rule was intended and has been liberally construed to provide a broad, flexible remedy with a view to making the courts more accessible to the people.”<sup>40</sup> We have also consistently held that “a court is not precluded from reaching issues before actual injuries or losses have occurred.”<sup>41</sup>

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<sup>38</sup> *Durant*, 456 Mich at 205-206 (emphasis added).

<sup>39</sup> MCR 2.605 contains specific provisions governing actions for a declaratory judgment. MCR 2.605(A) empowers a court to “declare the rights and other legal relations of an interested party seeking a declaratory judgment, whether or not other relief is or could be sought or granted.” MCR 2.605(C) states that “[t]he existence of another adequate remedy does not preclude a judgment for declaratory relief in an appropriate case.”

<sup>40</sup> *Shavers v Attorney General*, 402 Mich 554, 588; 267 NW2d 72 (1978), citing 2 Honigman & Hawkins, Michigan Court Rules Annotated (2d ed), committee comment, p 683; see also *Revenue Comm’r v Grand Trunk W R Co*, 326 Mich 371, 375; 40 NW2d 188 (1949).

<sup>41</sup> *Shavers*, 402 Mich at 589; see also *Merkel v Long*, 368 Mich 1, 11-14; 117 NW2d 130 (1962).

Defendants claim that a finding of necessary increased costs cannot be established without a comparison between the specific net costs before and after the required change in activities. For the reasons stated previously, we reject this argument. Had this action proceeded to a prompt resolution, plaintiffs could not have demonstrated such a side-by-side comparison of the “before and after” costs incurred to meet the recordkeeping requirements. It would be nonsensical to impose this additional evidentiary requirement on plaintiffs here when, in another case, it would be impossible for the plaintiffs to make such a showing.

That this litigation was delayed long enough for plaintiff school districts to incur ascertainable increased costs is insufficient justification for holding plaintiffs to an evidentiary requirement they otherwise need not bear. Requiring plaintiffs to demonstrate specific costs is contrary to the purposes of an action for declaratory judgment under the POUM provision in Const 1963, art 9, § 29 and the language authorizing it.<sup>42</sup> The parade of potentially negative “consequences” of our holding to which the dissent refers does not alter these simple facts.<sup>43</sup>

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<sup>42</sup> Defendants also argued in the lower courts that (1) their one-time \$3.4 million appropriation in 2002 sufficiently covered the increased costs plaintiff school districts incurred to comply with the CEPI requirements and (2) the mandate was fully funded by the state’s \$3.5 billion appropriation of discretionary funds. Our order granting leave to appeal did not include these issues. Thus, we decline to address them here.

<sup>43</sup> *Post* at 18-20.

## B. ATTORNEY FEES

In their cross-appeal, plaintiffs argue that they are entitled to attorney fees under Const 1963, art 9, § 32 because they have been granted a declaratory judgment on their claim concerning the recordkeeping requirements. The Court of Appeals rejected this argument:

Although plaintiffs have sustained their claim with regard to the data-collection and reporting requirements, it must be noted that this claim is but one of many plaintiffs initially raised in this action. Plaintiffs' other claims were rejected by this Court. *Adair*, 250 Mich App 691. This Court's decision with regard to those claims was sustained by our Supreme Court. *Adair*, 470 Mich 105. Under these circumstances, plaintiffs' suit cannot be characterized as having been "sustained" within the meaning of [Const 1963, art 9,] § 32. Accordingly, we decline plaintiffs' request for attorney fees.<sup>[44]</sup>

Plaintiffs' entitlement to attorney fees is evaluated under Const 1963, art 9, § 32.

That section states:

Any taxpayer of the state shall have standing to bring suit in the Michigan State Court of Appeals to enforce the provisions of Sections 25 through 31, inclusive, of this Article and, if the suit is sustained, shall receive from the applicable unit of government his costs incurred in maintaining such suit.

We previously held that the word "costs" in Const 1963, art 9, § 32 includes attorney fees incurred in litigating claims alleging a violation of the Headlee Amendment.<sup>45</sup> Therefore, if their "suit" has been "sustained," plaintiffs are entitled to attorney fees in addition to other costs incurred in maintaining the suit.

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<sup>44</sup> *Adair V*, 279 Mich App at 525.

<sup>45</sup> *Macomb Co Taxpayers Ass'n v L'Anse Creuse Pub Sch*, 455 Mich 1, 10; 564 NW2d 457 (1997).



The word “suit” and the word “sustained” are not defined in the applicable provisions of the Michigan Constitution or in the Headlee implementing legislation. Thus, we again apply the rule of common understanding to ascertain the purpose and intent of Const 1963, art 9, § 32.

Black’s Law Dictionary defines “suit” as “[a]ny proceeding by a party or parties against another in a court of law[.]”<sup>46</sup> A lay dictionary defines “suit” as “4. *Law.* a. an act or instance of suing in a court of law; lawsuit. b. a petition or appeal.”<sup>47</sup> “Sustain” is defined as “to uphold as valid, just, or correct”<sup>48</sup> and “4. ([o]f a court) to uphold or rule in favor of . . . . 5. To substantiate or corroborate . . . .”<sup>49</sup>

Applying the definitions to this case, we disagree with the Court of Appeals that plaintiffs’ suit has not been sustained. “Any proceeding” and “a petition or appeal” is broad language that encompasses a cause of action such as this one, in which 20 of plaintiffs’ 21 original claims were dismissed. Therefore, although most of plaintiffs’ claims were dismissed, plaintiffs’ recordkeeping claim, standing alone, constituted a “suit” under Const 1963, art 9, § 32. The recordkeeping claim has been the only claim

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<sup>46</sup> Black’s Law Dictionary (8th ed).

<sup>47</sup> *Random House Webster’s College Dictionary* (2001).

<sup>48</sup> *Id.*

<sup>49</sup> Black’s Law Dictionary (8th ed).

litigated during the past six years.<sup>50</sup> It would defy the common understanding of the word “lawsuit” to conclude that such prolonged litigation does not constitute a “suit” within the meaning of Const 1963, art 9, § 32.

Moreover, plaintiffs’ recordkeeping claim, itself a suit as noted previously, has clearly been sustained. The Court of Appeals granted plaintiffs the entirety of the relief sought on their claim—a declaratory judgment—which we affirm. Consequently, this Court has upheld, ruled in favor of, validated, substantiated, or corroborated plaintiffs’ suit. We therefore reverse the judgment of the Court of Appeals on this issue. Plaintiffs may recover attorney fees incurred during the litigation related to the recordkeeping claim only.

#### IV. CONCLUSION

We affirm in part and reverse in part the judgment of the Court of Appeals. The recordkeeping requirements of MCL 388.1752 and EO 2000-9 required an increase in the level of activities or services by plaintiff school districts over what was previously required. Moreover, the increase resulted in increased costs that are more than *de minimis*. In order to prevail, plaintiffs were not required to show a quantified dollar-amount increase in costs in excess of a *de minimis* amount. Therefore, the recordkeeping requirements violate the POUM provision of the Michigan Constitution of 1963, at article 9, § 29. The declaratory judgment in favor of plaintiffs is affirmed.

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<sup>50</sup> In *Adair II*, a majority of this Court affirmed the Court of Appeals’ dismissal of all of plaintiffs’ claims except for the recordkeeping claim, ending litigation on those claims. *Adair II*, 470 Mich at 133.

Finally, we conclude that plaintiffs' suit has been sustained within the meaning of Const 1963, art 9, § 32. Therefore, we reverse the Court of Appeals' judgment and hold that plaintiffs are entitled to the costs incurred in maintaining this action. Those costs include an award of reasonable attorney fees incurred in litigating the recordkeeping claim only. We remand this case to the Court of Appeals for a determination of costs and attorney fees to be awarded, and we do not retain jurisdiction.

CAVANAGH, WEAVER, and HATHAWAY, JJ., concurred with KELLY, C.J.

STATE OF MICHIGAN

SUPREME COURT

DANIEL ADAIR, a taxpayer of the  
FITZGERALD PUBLIC SCHOOLS,  
FITZGERALD PUBLIC SCHOOLS, a  
Michigan municipal corporation, and others,

Plaintiffs-Appellants,

v

No. 137424

STATE OF MICHIGAN, DEPARTMENT  
OF EDUCATION, DEPARTMENT OF  
MANAGEMENT AND BUDGET, and  
TREASURER OF THE STATE OF  
MICHIGAN,

Defendants-Appellees.

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DANIEL ADAIR, a taxpayer of the  
FITZGERALD PUBLIC SCHOOLS,  
FITZGERALD PUBLIC SCHOOLS, a  
Michigan municipal corporation, and others,

Plaintiffs-Appellees,

v

No. 137453

STATE OF MICHIGAN, DEPARTMENT  
OF EDUCATION, DEPARTMENT OF  
MANAGEMENT AND BUDGET, and  
TREASURER OF THE STATE OF  
MICHIGAN,

Defendants-Appellants.

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MARKMAN, J. (*dissenting*).

I respectfully dissent from the majority's conclusion that plaintiff school districts are entitled to a declaratory judgment holding that that the recordkeeping requirements of MCL 388.1752 and Executive Order No. 2000-9 violate the prohibition of unfunded mandates (POUM) provision of Const 1963, art 9, § 29. I dissent because the majority has erroneously interpreted the burden of proof necessary to establish a violation of the POUM provision. The majority errs by holding that a POUM plaintiff need only show a new or increased level of activity for which there is no funding. It further errs by stating that if a plaintiff makes such a showing, the plaintiff is entitled to prevail *unless the state* proves that costs were not increased or that such increased costs were not "necessary." Finally, the majority errs by holding that a POUM plaintiff need not submit proof of specific costs. As explained hereafter, the burden of proof remains on a POUM plaintiff at all times and requires the plaintiff to prove with specificity an increase in necessary projected or actual costs.

I would reverse the judgment of the Court of Appeals and remand for entry of summary disposition for defendants on the ground that plaintiffs failed to establish a POUM violation because they failed to submit proof of specific "necessary increased costs" through the reallocation of funds or out-of-pocket expenses required by the new recordkeeping requirements.<sup>1</sup> There are significant practical consequences to the

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<sup>1</sup> The majority also holds that plaintiffs are entitled to recover their costs, including attorney fees, as prevailing parties because one of their 21 claims was

majority's interpretation that over time will transform the Headlee Amendment from a provision limiting public expenditures into a provision facilitating such expenditures.

## I. FACTS AND HISTORY

Plaintiffs are 456 local Michigan school districts in their corporate capacity, together with one individual taxpayer from each district. This appeal is the culmination of plaintiffs' Headlee Amendment claim that the state has imposed new data collection and reporting requirements on local school districts without providing the necessary funding for the increased costs of those mandates.<sup>2</sup> Plaintiffs filed an original declaratory judgment action in the Court of Appeals on November 15, 2000, alleging 21 separate violations of the Headlee Amendment, specifically Const 1963, art 9, § 29, which, in its second sentence, contains a prohibition of unfunded mandates.<sup>3</sup> This Court eventually determined that only one of plaintiffs' claimed violations was potentially viable, and we remanded the case to the Court of Appeals, directing it to reevaluate plaintiffs' recordkeeping claim under Const 1963, art 9, § 29. *Adair v Michigan*, 470 Mich 105; 680 NW2d 386 (2004); *Adair v Michigan*, 474 Mich 1073 (2006).

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sustained. Because I find that plaintiffs should not prevail on the merits, I do not join this part of the majority's opinion either.

<sup>2</sup> EO 2000-9 established the Center for Educational Performance and Information (CEPI) and required plaintiff school districts to actively participate in collecting, maintaining, and reporting various types of related data.

<sup>3</sup> The Headlee Amendment vests original jurisdiction in the Court of Appeals for claims arising under its provisions. Const 1963, art 9, § 32. Special pleading requirements for such actions are found in MCR 2.112(M).

The Court of Appeals subsequently appointed a special master who heard testimony in 2007, some five years after the recordkeeping requirements took effect. The special master determined that plaintiffs had proved their POUM claim-- even though she also determined that plaintiffs had adduced “little evidence of local districts or [intermediate school districts] incurring actual additional costs or expenditures as a result” of these requirements. The Court of Appeals adopted most of the special master’s factual findings and conclusions of law and entered a declaratory judgment in favor of plaintiffs. *Adair v Michigan (On Second Remand)*, 279 Mich App 507; 760 NW2d 544 (2008). In particular, the Court of Appeals held that to demonstrate a POUM violation, plaintiffs only needed to establish

- (1) an increase in the level of activity or services mandated by the state and
- (2) a complete failure on the part of the state to provide any funding to offset the necessary costs to be incurred by the districts in the provision of the increased level of services or activities. [*Id.* at 515.]

Defendants appealed in this Court, arguing that plaintiffs had not proved the specific dollar amount of any actual costs or expenses resulting from the recordkeeping requirements and that the Court of Appeals had erred by concluding that a plaintiff need not demonstrate particularized increased costs in order to sustain a POUM claim. We granted leave to appeal, asking the parties to brief “whether the prohibition of unfunded mandates in Const 1963, art 9, § 29, requires the plaintiffs to prove specific costs, either through the reallocation of funds or out-of-pocket expenses, in order to establish their entitlement to a declaratory judgment . . . .” *Adair v Michigan*, 483 Mich 922 (2009).

## II. HEADLEE AMENDMENT

The Headlee Amendment is an initiative passed by Michigan voters in 1978. The first sentence of Const 1963, art 9, § 29 states:

The state is hereby prohibited from reducing the state financed proportion of the necessary costs of any existing activity or service required of units of Local Government by state law.

The second sentence of Const 1963, art 9, § 29 adds:

A new activity or service or an increase in the level of any activity or service beyond that required by existing law shall not be required by the legislature or any state agency of units of Local Government, unless a state appropriation is made and disbursed to pay the unit of Local Government for any necessary increased costs.

The first sentence addresses existing services or activities required of local units of government, and the second sentence addresses future services or activities. Claims under the first sentence are known as “maintenance of support” or “MOS” claims. Claims under the second sentence are known as “prohibition of unfunded mandates” or “POUM” claims. This appeal involves only a POUM claim. Under the language of the second sentence, a POUM plaintiff must show “increased costs” that are “necessary” to fulfill a state mandate for a new or increased activity or service.<sup>4</sup> Thus, in the case at bar, one must assess (1) whether the recordkeeping requirements resulted in increased costs to

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<sup>4</sup> We did not grant defendants’ application for leave to appeal the Court of Appeals’ determination that the recordkeeping requirements amounted to both new and increased levels of activities and services. We also did not grant leave to appeal to consider defendants’ argument that this case should not be viewed as a POUM case because of a 2002 appropriation.



plaintiff school districts and, if so, (2) whether the incurrence of these costs was necessary to comply with the recordkeeping requirements.

### III. HEADLEE STATUTE

The Headlee implementing act, 1979 PA 101, MCL 21.231 *et seq.*, defines “necessary cost” as “the net cost of an activity or service provided” and “net cost” as “the actual cost to the state if the state were to provide the activity or service mandated as a state requirement . . . .” MCL 21.233(6).<sup>5</sup> The Headlee implementing act also provides that a necessary cost does not include a cost that does not exceed a *de minimis* amount, which is defined as a cost that does not exceed \$300 a claim. MCL 21.233(6)(c); MCL

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<sup>5</sup> MCL 21.233(6) provides, in part:

“Necessary cost” means the net cost of an activity or service provided by a local unit of government. The net cost shall be the actual cost to the state if the state were to provide the activity or service mandated as a state requirement, unless otherwise determined by the legislature when making a state requirement. Necessary cost does not include the cost of a state requirement if the state requirement satisfies 1 or more of the following conditions:

(a) The state requirement cost does not exceed a *de minimus* [sic] cost.

(b) The state requirement will result in an offsetting savings to an extent that, if the duties of a local unit which existed before the effective date of the state requirement are considered, the requirement will not exceed a *de minimus* [sic] cost.

(c) The state requirement imposes additional duties on a local unit of government which can be performed by that local unit of government at a cost not to exceed a *de minimus* [sic] cost.

21.232(4).<sup>6</sup> Therefore, considering the Headlee implementing act in evaluating whether plaintiff school districts' additional costs were necessary, the relevant question is whether there would be an increase in the actual cost to the state if it were to provide the activity or service itself. Also, a cost incurred by a local unit of government because of a state mandate does not become a necessary cost if it is *de minimis*.

#### IV. ANALYSIS

##### A. MOS VERSUS POUM CLAIMS

This Court held in *Durant v State Bd of Ed*, 424 Mich 364, 379; 381 NW2d 662 (1985), and *Oakland Co v Michigan*, 456 Mich 144; 566 NW2d 616 (1997), that a plaintiff bringing a claim under the MOS provision must demonstrate the actual costs of the mandated services. However, following the lead of the Court of Appeals, the majority holds here that POUM plaintiffs, in contrast with MOS plaintiffs, need not demonstrate either projected or actual costs. The majority's only explanation for why POUM plaintiffs should have a lower burden of proof comes in its assertion that the two sentences of Const 1963, art 9, § 29 address different situations and, therefore, that a different analysis applies to each.

I disagree. In *Durant*, 424 Mich at 379, we explained that the two sentences of Const 1963, art 9, § 29 must be read together “[b]ecause they were aimed at alleviation

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<sup>6</sup> MCL 21.232(4) provides:

“De minimus [sic] cost” means a net cost to a local unit of government resulting from a state requirement which does not exceed \$300.00 per claim.

of two possible manifestations of the same voter concern . . . .” We specifically reiterated this point in *Schmidt v Dep’t of Ed*, 441 Mich 236, 250-251; 490 NW2d 584 (1992), and *Judicial Attorneys Ass’n v Michigan*, 460 Mich 590, 598 n 2; 597 NW2d 113 (1999).

Indeed, in the very case at bar, we have stated:

Although *Oakland Co* dealt with MOS claims, as we noted in *Judicial Attorneys Ass’n*, *supra* at 598 n 2, that does not make it “inapplicable to an analysis of the second sentence of § 29.” Thus, the requirements of POUM claims are, in this respect, similar to MOS claims. [*Adair*, 470 Mich at 120 n 13.]

While MOS claims are aimed at existing services or activities already required of a local unit of government and POUM claims address future services or activities, both provisions require *a claimant* to quantify the necessary costs of state-mandated activities. The fact that this case is one for a declaratory judgment and not a claim for money damages<sup>7</sup> does not and cannot change the constitutional requirement that the state need only fund mandates that will result in “necessary increased costs.”<sup>8</sup> If plaintiffs are not

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<sup>7</sup> In this regard, I note that when this Court remanded this case to the Court of Appeals in 2006, Chief Justice KELLY included a separate statement indicating that she would remand so that the Court of Appeals “can rule on the merits and *find damages*, if any.” *Adair*, 474 Mich at 1074 (KELLY, J., concurring) (emphasis added). Plaintiffs, however, are not seeking damages.

<sup>8</sup> Const 1963, art 9, § 29. Pursuant to MCR 2.605(A), a court may issue a declaratory judgment, and a court “is not precluded from reaching issues before actual injuries or losses have occurred.” *Shavers v Attorney General*, 402 Mich 554, 589; 267 NW2d 72 (1978). But this allowance cannot be used to reduce a plaintiff’s burden of proof for the cause of action for which it is seeking a declaration. As we stated in *Associated Builders & Contractors v Dep’t of Consumer & Indus Servs Dir*, 472 Mich 117, 126; 693 NW2d 374 (2005), the “actual controversy” and the “interested party” requirements of MCR 2.605(A)(1) mean that a party seeking a declaratory judgment must have a concrete and particularized actual injury in fact. The “particularized” requirement

required to demonstrate that a state requirement will, in fact, result in the actual reallocation of funds or out-of-pocket expenses, then there has been no showing of any necessary increased costs that will be incurred.

## B. THE MAJORITY'S ANALYSIS

The Court of Appeals held that plaintiffs only had to show a complete failure to provide funding for an increased or new level of services or activities in order to prevail as POUM plaintiffs. *Adair*, 279 Mich App at 514-515. The majority itself seems to agree, stating:

[A] plaintiff need only establish that the state imposed on it a new or increased level of activity without providing any funding to pay for it. The burden then shifts to the state to show (1) that it is not required to pay for it because the new or increased level of activity did not result in increased costs or (2) that those costs were not “necessary” under MCL 21.233(6).

This formulation, however, is inconsistent with Const 1963, art 9, § 29. A POUM plaintiff must establish more than the state's failure to fund an increase or new level of service or activity. Under the majority's standard, the *state* will be required to prove that a POUM plaintiff's new or increased level of activity did not result in increased costs or that the increased costs were not necessary.<sup>9</sup> There is no basis for shifting this burden of

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surely reinforces the idea that Headlee plaintiffs are required to quantify their “necessary increased costs.”

<sup>9</sup> One has to wonder how the *state* will ever be able to “prove” what a *local* unit of government's costs were. It would appear that the state will be required to audit every POUM plaintiff's books and that extensive and intrusive discovery of local budgetary information may have to occur. The majority disputes the notion that its holding will require the state to prove what a local unit of government's increased costs are. This disavowal seems misplaced since the majority specifically states that once a POUM

proof onto the state.<sup>10</sup> The prohibitory language in Const 1963, art 9, § 29 in no way indicates that a plaintiff merely has to show an unfunded new or increased level of activity and the burden will then shift to the state to prove that no increase in costs occurred or that any increased costs were not necessary. Once again, nothing in Const 1963, art 9, § 29 supports the majority’s conclusion that the burden ever shifts away from the plaintiff onto the state. In addition, if plaintiffs are not required to establish a net increase in costs, this could result in litigation every time the state requires reporting, technology, or format changes. The majority’s holding fails to recognize that *a POUM plaintiff must show that its necessary costs increased*. The majority’s formulation never inquires whether a plaintiff has shown an increase in costs. Rather, it only inquires whether a POUM plaintiff has shown an unfunded new or increased level in an activity or service.<sup>11</sup> The majority’s standard also fails to require a POUM plaintiff to prove that increased costs were necessary. It simply assumes the existence of necessary increased

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plaintiff meets its initial burden, it is entitled to a declaratory judgment “unless defendants demonstrate that *plaintiff school districts’ costs were not increased* as a result of the requirements” and that one of the questions before us is “whether the increase in the recordkeeping requirements resulted in increased costs *to plaintiff school districts*.” *Ante* at 13 (emphasis added).

<sup>10</sup> Indeed, HB 5800, which is pending in the Michigan House of Representatives, includes language that would shift the burden of proof onto the state to prove compliance with §§ 25 to 31 of article 9 of the state constitution. See proposed MCL 600.308e(2).

<sup>11</sup> To be clear, my point is that the majority’s formulation fails to require a POUM plaintiff to show an increase in necessary costs. The fact that the majority believes there were, in fact, proofs of increased costs in this case does not change the fact that its legal formulation relieves future POUM plaintiffs of having to establish an increase in necessary costs. This Court is attempting to formulate the *law*, and not to merely resolve the instant case.

costs whenever there has been a mandated increase in an activity or service absent funding (unless the state can prove otherwise). In order to show an “increase” in costs, there must be some determination of a baseline level and a comparison of before-and-after numbers-- whether real or projected.<sup>12</sup> This is the only way a POUM plaintiff can show whether an increase has actually occurred. Finally, the majority’s standard also fails to take into account that some increased costs that are necessary may nonetheless be *de minimis* under MCL 21.232(4). This is directly contrary to *Oakland Co*, 456 Mich at 165 (“[T]he trial court must decide what costs are necessary . . . costs, including whether any fall within the de minimus [sic] exclusion.”).

When this case was before us in 2004, we cited with approval the following language:

“[F]uture plaintiffs must allege the type and extent of the harm so that the court may determine if a § 29 violation occurred for purposes of making a declaratory judgment. In that way, the state will be aware of the financial adjustment necessary to allow for future compliance.” [*Adair*, 470 Mich at 119-120 (citation omitted).]<sup>13</sup>

Notwithstanding our earlier statement that a POUM plaintiff must allege both the “type” and “extent” of harm, and under MCR 2.112(M) must do so with “particularity,” the majority today inconsistently adopts a standard that relieves a POUM plaintiff of having

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<sup>12</sup> Surely this is “the sense most obvious to the common understanding” and one that “reasonable minds, the great mass of the people themselves, would give it.” *Traverse City Sch Dist v Attorney General*, 384 Mich 390, 405; 185 NW2d 9 (1971), quoting *Cooley, Constitutional Limitations* (emphasis omitted).

<sup>13</sup> Indeed, in 2007 we placed this very language into MCR 2.112(M), which provides, in relevant part: “In an action involving Const 1963, art 9, § 29, the plaintiff must state with *particularity* the *type* and *extent of the harm* and whether there has been a violation of either the first or second sentence of that section.” (Emphasis added.)

to make any such showings. As we indicated in 2004, this deprives the state of threshold information on the basis of which to make necessary financial adjustments. Under the formulation the majority adopts today, the state is afforded no notice of what it must do to comply with the Headlee Amendment and is left only to guess at the size of the financial adjustment, and of the magnitude of the appropriation required, in order to comply with an adverse declaratory judgment.<sup>14</sup>

### C. “INCREASED COSTS”

Notwithstanding the majority’s holding that a POUM plaintiff need only prove an increase in an activity or service in conjunction with an absence of funding, the majority *does* acknowledge the paucity of evidence of increased costs to which the special master referred.<sup>15</sup> However, in the vacuum left by plaintiffs themselves in failing to offer evidence of increased costs, the majority has apparently scoured the voluminous record in this case and has uncovered the following examples of increased costs: (1) the need to hire additional personnel, (2) the need to reassign staff or pay them overtime to help meet the recordkeeping requirements, and (3) the need to purchase and update computer software.

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<sup>14</sup> Indeed, when we remanded this case to the Court of Appeals in 2006, we instructed it to “apply the provisions of MCL 21.231 *et seq.* and the definitions contained therein.” *Adair*, 474 Mich at 1074. Notwithstanding, the Court of Appeals failed altogether to discuss the *de minimis* exception of MCL 21.232(4).

<sup>15</sup> Once again, the special master specifically stated that plaintiffs had adduced “little evidence” of local districts’ “incurring actual additional costs or expenditures as a result” of the new recordkeeping requirements.

When examined, this “evidence” falls short of establishing a net increase in necessary costs. First, plaintiffs did not submit actual evidence of the costs allegedly spent for additional staff. Indeed, there was no testimony whatsoever establishing a baseline against which one could compare the alleged increase in staff costs.<sup>16</sup> Second, while there was testimony about purchasing new software and updating software, nothing in the record established that plaintiff school districts were, in fact, required to purchase or update that software. As the special master said, “some local districts and [intermediate school districts] incurred actual costs for programming changes, *but most did not . . .*” (Emphasis added.) Therefore, it is difficult to conclude that those schools that did incur such costs did so *necessarily*. Finally, concerning evidence of increased overtime time costs, only a single witness testified about the receipt of less than \$100 for such overtime, a clearly *de minimis* amount.

The majority asserts that the increase in costs on the part of plaintiff school districts exceeded the *de minimis* threshold of \$300. While there was indeed testimony to that effect, the majority’s formulation improperly relieves *future* plaintiffs of having to prove that their net increase in costs was more than *de minimis*, notwithstanding the Headlee implementing act’s provision that a “necessary cost” does not include a cost that does not exceed \$300 a claim. MCL 21.232(4); MCL 21.233(6).

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<sup>16</sup> There was no evidence comparing costs incurred to report data before the creation of the CEPI with costs incurred to report data afterward.



#### D. “NET COSTS”

The majority correctly observes that MCL 21.233(6) provides that the “net cost” shall be the “actual cost to the state if the state were to provide the activity or service . . . .”<sup>17</sup> Yet it fails to note that plaintiffs made no effort to show what the costs to the state would have been if the state itself had provided the increased recordkeeping.<sup>18</sup> Thus, plaintiffs’ claim should also be denied for failure to present any evidence establishing a net increase in costs.

The majority concedes that the statutory terms “net cost” and “actual cost” “suggest a quantifiable dollar amount.” Yet, inexplicably, it proceeds to dispense with this concession and holds that a POUM plaintiff need not quantify the plaintiff’s actual necessary increased costs. The majority even goes so far as to state that “it is the

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<sup>17</sup> A question was asked at oral argument regarding whether the definition of “net cost” in MCL 21.233(6) is consistent with Const 1963, art 9, § 29, which contemplates an increase in cost to a *local unit* of government as opposed to the cost the *state* would incur. Plaintiffs’ counsel responded by stating that this issue had not even been indirectly raised in this case. He also declined the opportunity to argue that the statutory definition of “net cost” is compatible with the constitution. Under these circumstances, I will not further address the issue other than to observe that it might well be argued that the statute defines “net cost” by reference to hypothetical costs to the state only as a *proxy* for determining whether the required new or increased activity or service will impose actual necessary increased costs on the local unit of government. In any event, subdivisions (a) to (c) of MCL 21.233(6) require us to look at the “actual” costs to the local unit of government to determine whether they are *de minimis* or are offset by other savings. See note 5 of this opinion.

<sup>18</sup> The transcript from oral argument indicates the following exchange:

[*Question to plaintiffs’ counsel*]: [D]id you put in proofs of what it would cost the state to do the CEPI reporting?

[*Answer*]: No, we did not your honor.

Legislature’s burden to demonstrate that those costs were not ‘necessary’ under one or more of the exceptions in MCL 21.233(6)(a) to (d).” But under Const 1963, art 9, § 29, it is the *plaintiff’s* burden to show an increase in necessary costs. For the majority to relieve a POUM plaintiff of the obligation to show increased costs, and that such increased costs were necessary, is contrary to Const 1963, art 9, § 29. The majority has no authority to reduce plaintiffs’ burden of proof or to place the burden on the state to prove that costs did not increase or that any increased costs were unnecessary. By its reallocation of these burdens, the majority effectively eliminates the requirement that a POUM plaintiff prove that the increased costs were necessary. This is in direct contravention of the language of our constitution, which only requires reimbursement of “any necessary increased costs.” Const 1963, article 9, § 29. That provision makes clear that the ratifiers of the Headlee Amendment did not intend that the state be required to enact an appropriation when a local unit of government has not proved specific necessary increased costs associated with a new or increased level of activity or service.

#### E. QUANTIFYING COSTS

Despite 10 days of testimony from at least 17 witnesses, plaintiffs made no effort to quantify the school districts’ necessary increased costs. This is not surprising in view of the fact that plaintiffs believed, incorrectly in my judgment, that they were under no obligation to make such a showing. The majority overlooks this failure of proofs and holds that a POUM plaintiff is not required to quantify its necessary increased costs because a POUM claim for declaratory judgment is designed only to challenge a mandate before it takes effect. The majority further suggests that if this case had proceeded to a

prompt resolution, plaintiffs could not have provided costs incurred before and after implementation of the recordkeeping requirements. That is, plaintiffs should not be required to show the school districts' before-and-after costs when it would have been impossible at a sufficiently early juncture to do so, even though plaintiffs could have shown before-and-after costs following the several-year delay that occurred before presenting evidence to the special master.

The majority's suggestion that it might be "impossible" for a litigant in a declaratory judgment action to show an anticipated increase in necessary costs is mistaken.<sup>19</sup> Civil plaintiffs routinely prove entitlement to future economic damages,<sup>20</sup> and schools routinely adopt budgets that project future costs and expenses. The Uniform Budgeting and Accounting Act, MCL 141.421 *et seq.*, mandates a budgeting system for various local governmental units in Michigan, which include public schools. MCL 141.422d(4); MCL 141.434. MCL 141.435(1) provides:

The recommended budget shall include at least the following:

(a) Expenditure data for the most recently completed fiscal year and estimated expenditures for the current fiscal year.

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<sup>19</sup> See, e.g., *Durant v Dep't of Ed (On Third Remand)*, 203 Mich App 507, 514; 513 NW2d 195 (1994), in which the Court of Appeals said that "actual costs would be satisfactory as a prima facie indicator of 'necessary costs,'" "whether based on realized costs or theoretical costs . . . ."

<sup>20</sup> See, e.g., M Civ JI 50.06 (future damages); M Civ JI 53.03 (future damages—non-personal-injury action); Patek, McLain, Granzotto & Stockmeyer, 1 Michigan Law of Damages and Other Remedies (ICLE), § 4.10, pp 4-7 to 4-10 (discussing of future-earning-capacity claims); *id.*, § 10.10, p 10-9 (discussing future damages).

(b) An estimate of the expenditure amounts required to conduct, in the ensuing fiscal year, the government of the local unit, including its budgetary centers.

MCL 141.422a(4) further provides: “‘Budget’ means a plan of financial operation for a given period of time, including an estimate of all proposed expenditures from the funds of a local unit and the proposed means of financing the expenditures.” Thus, in the case of a mandated *increased* activity or services, a POUM plaintiff that has its claim heard before actual increased expenses have been incurred need simply present evidence explaining how much it is currently spending to perform the service or activity and how much extra, i.e., the projected amount of “increase,” it anticipates it will have to spend carrying out the increased level of service or activity. And in the case of mandated *new* activities or services, a plaintiff need only present evidence that it currently spends *no* money on the service or activity, but anticipates incurring specific necessary costs that are not *de minimis* once the mandate becomes effective. Given that estimates of increased expenses are ordinarily quantified in budgets, it is reasonable to conclude that a witness can summarize and provide a reasonable estimate of an anticipated increase in necessary costs.<sup>21</sup> Ideally, a POUM claim will be decided before the projected necessary cost increases become actual increases. But in situations such as the case at bar, where plaintiff school districts had been complying with the mandates for several years before

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<sup>21</sup> Although plaintiffs were not required to show the exact dollar amount of underfunding for school districts statewide, they were required to show a quantified projected increase in necessary costs beyond those that were *de minimis*, i.e., the particularized extent of the harm suffered, and they did not.

trial, actual necessary increased costs, if they exist, should not be difficult, much less insurmountable, to establish. In any event, proof of specific necessary increased costs, projected or actual, is essential in order to verify the legitimacy of a POUM claim.<sup>22</sup>

## V. CONSEQUENCES

Apart from the fact that the majority's interpretation is contrary to the law and the Michigan Constitution, there are significant practical consequences to their interpretation that will transform the Headlee Amendment over time from a provision limiting public expenditures into a provision facilitating such expenditures. As we stated in *Durant*, 424 Mich at 378, the Headlee Amendment "was proposed as part of a nationwide 'taxpayer revolt' in which taxpayers were attempting to limit" state spending. The "voters . . . were striving to gain more control over their own level of taxing and over the expenditures of the state." *Id.* at 383. "Headlee is fundamentally a taxpayers' amendment, enacted for the primary purpose of relieving the electorate from overwhelming and overreaching taxation." *Durant v Michigan*, 456 Mich 175, 214; 566 NW2d 272 (1997).

First, under the majority's reduced burden of proof, a POUM plaintiff will be entitled to prevail in a declaratory judgment action whenever the state has mandated an

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<sup>22</sup> To be sure, plaintiffs may have established that the new requirements are burdensome and require additional staff time. However, this is not the equivalent of the considerably more specific, and rigorous, requirements of our constitution. The majority is mistaken when it asserts that Const 1963, art 9, § 29 does not suggest that POUM plaintiffs must prove how much their costs increased. To reiterate, the word "increase" clearly implies the necessity of before-and-after numbers. By providing such numbers, a POUM plaintiff can satisfy the constitutional requirement that it show how much its necessary costs have increased.

unfunded increase in the level of an activity or service and the state cannot establish that costs did not increase or that any increase was not necessary. Yet under the actual language of Const 1963, art 9, § 29, a POUM plaintiff is entitled to prevail only if it can show that some increase in the level of an activity or service was necessary and that it was not *de minimis*. As a result, the Legislature will effectively be required to enact an accompanying appropriation to every statute that mandates an increase in the level of an activity or service-- even if there are no necessarily increased costs, and even if any such increased costs are merely *de minimis*-- unless it is willing to undertake the risk that the state will eventually be able to sustain in court its burden of proof that a POUM plaintiff's costs did not increase or that any such increased costs were not necessary.

Second, under the majority's new standards, the Legislature in future Headlee Amendment situations will be likely to *overestimate* the necessary levels of accompanying appropriations when it has mandated an increased level of activity or service. This is because, in the absence of proofs by a local unit of government that it has incurred quantifiable costs, estimated levels of accompanying appropriations will entail nothing more than speculation. The cost of an underestimated appropriation by the state will be to invite litigation and to risk paying a POUM plaintiff's attorney fees if that litigation is lost. Better, then, to overestimate and thereby avoid litigation and attorney fees. That is, the guesswork introduced into the Headlee Amendment process by the majority, and the attendant budgetary uncertainties on the state's part, can only have an adverse fiscal impact on the very persons that the amendment was designed to protect-- the taxpayers.

Third, local units of government, which in the past may have simply absorbed reasonable expenses stemming from mandates by either working harder or more efficiently, are now incentivized to maintain the status quo and file lawsuits in response to all new mandates on the grounds that each such mandate has imposed additional obligations or costs. The majority's standards create an incentive for local units of government to litigate Headlee Amendment claims on the theory that every new mandate has unconstitutionally burdened that local unit, rather than incentivizing the local unit to make do with existing resources by working in a harder or more efficient manner to absorb such burdens.

Finally, litigation expenses will only increase as a consequence of the majority's Headlee Amendment process. The dismantlement of the quantification requirement, the erosion of the "necessary" and "*de minimis*" conditions for a Headlee claim, the distortion of burden-of-proof obligations, and the general sense of uncertainty caused by the elimination of traditional obligations of POUM plaintiffs to prove their claims will all lead inevitably to increased litigation between the state and local units of government. I need not dwell at great length on the obvious fact that in such litigation, public entities are involved on both sides, and the taxpayers are responsible for the costs of litigation and attorney fees on both sides.

## VI. CONCLUSION

Consistently with article 9, § 29 of the Michigan Constitution and the Headlee implementing act, I would hold that POUM plaintiffs must prove specific necessary increased costs, projected or actual, that are more than *de minimis* in order to establish

their entitlement to declaratory judgment under the POUM provision. For all the reasons set forth above, I would reverse the judgment of the Court of Appeals and remand for entry of summary disposition for defendants on the ground that plaintiffs failed to establish a POUM violation because they failed to submit proof of specific necessary increased costs through the reallocation of funds or out-of-pocket expenses required by the state's new recordkeeping requirements.

CORRIGAN and YOUNG, JJ., concurred with MARKMAN, J.