

Agenda
Finance and Administration Committee
West Olive Administration Building
12220 Fillmore, West Olive, MI 49460
Tuesday, January 18, 2011
9:30 a.m.

Consent Items:

1. Approval of the Agenda
2. Approval of Minutes from the December 21, 2010 Meeting.

Action Items:

3. Election of Vice Chairperson
Suggested Motion:
To elect _____ as Vice Chairperson of the Finance and Administration Committee for 2011.
4. Budget Calendar
Suggested Motion:
To approve and forward to the Board of Commissioners the 2012 Budget Calendar.
5. 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 December 2010.
6. Budget Adjustments Greater than \$50,000
Suggested Motion:
To approve budget adjustments #857, #890, #894, #904, #905, \$907, #908, and #5.
7. Statement of Review
Suggested Motion:
To approve the Statement of Review for the month of December 2010.
8. Government Finance Officers Association Certificate for Excellence in Financial Reporting
Suggested Motion:
To receive and forward to the Board of Commissioners the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the County of Ottawa's December 31, 2009 Comprehensive Annual Financial Report.
9. Recycling Membership Fee
Suggested Motion:
To approve and forward to the Board of Commissioners a Recycling Membership Fee increase of \$10 per year (from \$40.00 to \$50.00) to offset increased costs associated with the transport and processing of recyclable materials from the Resource Recovery Service Centers.
10. County of Ottawa, Holland Area Sewage Disposal System
Suggested Motion:

To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$3,200,000, to refinance the 2001 Holland Area Sewage Disposal Refunding Bonds.

11. Water Supply System Refunding Bonds – Wyoming/Ottawa County System

Suggested Motion:

To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$5,700,000, to refinance the 2002 Water Supply System Bonds – Wyoming/Ottawa County System.

12. 20th Circuit Court/Juvenile Services Proposal for Reclassification of Five (5) Positions

Suggested Motion:

To approve and forward to the Board of Commissioners the proposal from the 20th Circuit Court/Juvenile Services to:

- To reclassify the position of Juvenile Community Justice Coordinator (Assessment Unit Coordinator), paygrade 09A (Juvenile Court Employees Association Collective Bargaining Agreement) to Juvenile Community Justice Program Supervisor, Court Unclassified paygrade 10.
- To reclassify the position of Treatment Specialist, paygrade 09 (Juvenile Court Employees Association Collective Bargaining Agreement) to Treatment Program Supervisor (Lighthouse Treatment Specialist), Court Unclassified paygrade 10.
- To reclassify a Youth Specialist, paygrade 04 (Juvenile Court Employees Association Collective Bargaining Agreement) to Group Leader, paygrade 05 (Juvenile Court Employees Association Collective Bargaining Agreement).
- To reclassify the position of Director of Juvenile Services, Unclassified paygrade 15 to Director of Juvenile Services, Unclassified paygrade 16.
- To reclassify the position of Juvenile Court Clerk II, paygrade 03 (Juvenile Court Employees Association Collective Bargaining Agreement) to Circuit Court Administrative Assistant, Unclassified paygrade 04.

The net cost of these changes is: \$33,971.00 to be paid from the existing approved budget.

Funding for these positions are to be reimbursed fifty percent (50%) by the Child Care fund and 50% from the current 20th Circuit Court/Juvenile Services budget.

13. Position Request for Community Mental Health IT Program Coordinator

Suggested Motion:

To approve and forward to the Board of Commissioners the proposal from the Information Technology Department and Community Mental Health to create one (1) full-time Information Technology Program Coordinator at Unclassified/paygrade 07, for an annual cost of \$90,883 with funding to come from Medicaid Funds.

14. Enterprise Resource Planning (ERP) Software System

Suggested Motion:

To approve and forward to the Board of Commissioners that the County move forward with the implementation of a new Enterprise Resource Planning (ERP) software system.

15. Quarterly Treasurer's Investment Report

Suggested Motion:

To receive for information the Treasurer's Quarterly Investment Report as of December 31, 2010.

16. Quarterly Financial Status Report

Suggested Motion:

To receive for information the Interim Financial Statement for General Fund, Mental Health and Public Health as of December 31, 2010.

Discussion Items:

17. 2011 Meeting Schedule

18. Engagement letter with Vredeveld Haefner, LLC for the Ottawa County, Michigan Insurance Authority's 2010 audit.

19. Engagement letter with Vredeveld Haefner, LLC for the County of Ottawa 2010 audit.

20. Engagement letter with Vredeveld Haefner, LLC for the Ottawa County Drain Commission 2010 audit.

Adjournment

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

FINANCE AND ADMINISTRATION COMMITTEE

Proposed Minutes

DATE: December 21, 2010

TIME: 9:30 a.m.

PLACE: Fillmore Street Complex

PRESENT: Roger Rycenga, Gordon Schrotenboer, Donald Disselkoen, Robert Karsten

ABSENT: Dennis Swartout

STAFF& GUESTS: Alan Vanderberg, Administrator; Greg Rappleye, Corporation Counsel; Robert Spaman, Fiscal Services Director; Keith VanBeek, Assistant Administrator; Bradley Slagh, Treasurer; Sherri Sayles, Deputy Clerk; Media

SUBJECT: CONSENT ITEMS

FC 10-153 Motion: To approve the agenda of today as presented and amended adding Budget Adjustment #856 to Action Item #4 and to approve the minutes of the November 16, 2010, meeting as presented.
Moved by: Schrotenboer UNANIMOUS

SUBJECT: MONTHLY BUDGET ADJUSTMENTS

FC 10-154 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 November 2010.
Moved by: Schrotenboer UNANIMOUS

SUBJECT: BUDGET ADJUSTMENTS GREATER THAN \$50,000

FC 10-155 Motion: To approve budget adjustments #781, 782, 783, 784, 841, 842, 843, 854, 855, and 856.
Moved by: Karsten UNANIMOUS

SUBJECT: STATE OF REVIEW

FC 10-156 Motion: To approve the Statement of Review for the month of November 2010.
Moved by: Schrotenboer UNANIMOUS

SUBJECT: FUNDING FOR EECBG BUSINESS RETROFIT PROGRAM

FC 10-157 Motion: To approve and forward to the Board of Commissioners the Resolution regarding the distribution of \$100,000 in grant funding for local businesses in Ottawa County.
Moved by: Schrottenboer UNANIMOUS

SUBJECT: VETERAN AFFAIRS REPORT AND FUNDING

FC 10-158 Motion: To approve and forward to the Board of Commissioners the Veterans Affairs Report and appropriation of \$25,000 in the General Fund beginning in FY 2011 to provide staffing for a Department of Veterans Affairs, piloted for three (3) years.
Moved by: Schrottenboer UNANIMOUS

SUBJECT: APPROVAL OF THE BY-LAWS OF THE LAND BANK AUTHORITY BOARD

FC 10-159 Motion: To approve and forward to the Board of Commissioners the Land Bank Authority Board By-Laws.
Moved by: Schrottenboer UNANIMOUS

SUBJECT: DISCUSSION ITEMS

1. Treasurer's Financial Month End Update for November 2010 – The monthly update was presented by Bradley Slagh. He reported nationwide six more banks were closed over the weekend. Five banks have consolidated in Michigan this year.

SUBJECT: ADJOURNMENT

FC 10-160 Motion: To adjourn at 9:55 a.m.
Moved by: Disselkoen UNANIMOUS

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Budget Calendar

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the 2012 Budget Calendar.

SUMMARY OF REQUEST:

The budget process is one of the most important activities of the government. Adoption of the budget calendar gives guidance to the process for all stake holders.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund 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: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document
Date: 2011.01.13 15:20:04 -0500

Committee/Governing/Advisory Board Approval Date:

County of Ottawa 2012 Budget Calendar

March 1, 2011	Equipment and Personnel Request Forms sent to department heads.
March 31, 2011	Department requests for 2012 equipment requests should all be submitted through the equipment requisition process Personnel requests for 2012 should be submitted to Fiscal Services
April 1, 2011	Performance Measures sent to department heads for updating
April 30, 2011	Performance Measures returned to Fiscal Services Department
May 9, 2011	2012 Budget information session to be held in conjunction with the management meeting. (Packets to be distributed May 16)
May 10, 2011	Finance Committee approves the Resolutions of Intent to Increase Millage Rate. <i>The County operating levy under consideration is for the 2011 levy and 2011 budget year. The 911 and Parks levies under consideration are for the 2011 levy and the 2012 budget year</i> Board reviews Truth-in-Taxation Calculation, the Resolutions of Intent to Increase Millage Rate and sets the date for public hearing (if necessary).
May 16, 2011	Budget packets distributed to departments.
May 16, 2011 - June 10, 2011	Fiscal Services Department available to provide any needed assistance in completing budget documents
May 17, 2011	Finance Committee approves the Resolutions to Approve the Millage Rate and forwards them to the Board
May 18, 2011	Deadline for the publication of the public hearing notice on the 2011 tax levy (if necessary)
May 24, 2011	Board holds public hearing (if necessary) and approves the 2011 millage rates
June 10, 2011	Departments submit completed budget requests and narratives to the Fiscal Services Department.
June 10, 2011 - July 31, 2011	Fiscal Services Department summarizes budgets and prepares documents for Administrative review.
July 18, 2011 - August 12, 2011	Administration meets with Department Heads in preparation of a proposed budget.

August 9, 2011	Preliminary General Fund budget presented at Board Work Session and discussion of balancing methods
August 23, 2011	Board Work session to discuss balancing options for the 2012 General Fund budget (if necessary)
September 13, 2011	Board Work session on the 2012 General Fund budget and balancing recommendations proposed by Administration (if necessary)
September 20, 2011	Finance Committee final review of the total 2012 budget and approval of the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax.; approval of the Salary and Fringe Benefits Adjustments.
	Deadline for publication of the public hearing notice on the 2012 Community Mental Health budget
September 26, 2011	Community Mental Health board holds the public hearing for the Mental Health budget and adopts the budget
September 27, 2011	Board approves the resolutions regarding the Distribution of the Convention Facility Tax and Distribution of the Cigarette Tax, and approves the Salary and Fringe Benefit Adjustments. Board sets the date for the public hearing on the County Budget for October 11, 2011
	Board receives final overview of 2012 budget
October 5, 2011	Deadline for the publication of the public hearing notice on the 2012 budget
October 11, 2011	Board holds the public hearing on the budget and receives the formal Budget Presentation.
October 18, 2011	Finance Committee reviews Resolution to Approve 2012 County Budget, Insurance Authority Budget and the Apportionment Report
October 25, 2011	Board adopts the 2012 County Budget, the Insurance Authority Budget and the Apportionment Report

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

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 December 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: \$0.00 | General Fund 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: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=OS, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@miottawa.org
Reason: I am approving this document
Date: 2011.01.13 14:52:42 -0500

Committee/Governing/Advisory Board Approval Date:

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>ADD_FUND_OPERATE_CTR</u>							
BA 781	12/22/2010	1010	1370		6080.0000	Departmental Services	1,290.00-
BA 781	12/22/2010	1010	1370		6710.0000	Other Revenue	59,325.00-
BA 781	12/22/2010	1010	1370		7050.0000	Salaries - Temporary	37,325.00
BA 781	12/22/2010	1010	1370		7150.0000	Social Security	2,500.00
BA 781	12/22/2010	1010	1370		7200.0000	Worker'S Compensation	195.00
BA 781	12/22/2010	1010	1370		7220.0000	Unemployment	190.00
BA 781	12/22/2010	1010	1370		7270.0000	Office Supplies	6,290.00
BA 781	12/22/2010	1010	1370		7280.0000	Printing & Binding	3,320.00
BA 781	12/22/2010	1010	1370		7390.0000	Operational Supplies	615.00
BA 781	12/22/2010	1010	1370		8500.0000	Telephone	2,470.00
BA 781	12/22/2010	1010	1370		8600.0020	Mileage-Non County Employ	7,710.00
<u>TO_EST_MRAP-ENDS_6/30</u>							
BA 782	12/22/2010	2743	7448		5610.0000	State Of Mich - Welfare	60,000.00-
BA 782	12/22/2010	2743	7448		8080.0000	Service Contracts	60,000.00
<u>ALUCN_HIGHR_THN_PLND</u>							
BA 783	12/31/2010	2210	6010		6990.1011	Trans In - Cigarette Tax	20,075.00-
BA 783	12/31/2010	2210	6010		8210.0000	Contractual - Other	2,500.00
<u>TO_EST_GENT_KAL-ST-JS</u>							
BA 784	12/22/2010	2749	7450	0006	5610.0000	State Of Mich - Welfare	92,923.00-
BA 784	12/22/2010	2749	7450	0006	7390.0000	Operational Supplies	1,858.00
BA 784	12/22/2010	2749	7452	0006	8080.0000	Service Contracts	28,365.00
BA 784	12/22/2010	2749	7452	0006	8440.0010	Training-Tuition Payments	62,700.00
<u>EXTND_WARRANTY-SCANNRS</u>							
BA 813	12/07/2010	1010	2290		6070.0190	OUIL Reimbursement Fee	8,200.00-
BA 813	12/07/2010	1010	2290		7390.0000	Operational Supplies	300.00
BA 813	12/07/2010	1010	2290		8030.0040	Officers Fees	300.00-
<u>BLDG_HLTHY_COMM_GRANT</u>							
BA 818	12/07/2010	2210	6033		5550.0000	State Of MI - Health	23,000.00-
BA 818	12/07/2010	2210	6033		7040.0000	Salaries - Regular	16,291.00
BA 818	12/07/2010	2210	6033		7150.0000	Social Security	1,256.00
BA 818	12/07/2010	2210	6033		7160.0000	Hospitalization	2,975.00
BA 818	12/07/2010	2210	6033		7160.0020	OPEB - Health Care	259.00
BA 818	12/07/2010	2210	6033		7170.0000	Life Insurance	42.00

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>BLDG HLTHY COMM GRANT</u>							
BA 818	12/07/2010	2210	6033		7180.0000	Retirement & Sick Leave	1,795.00
BA 818	12/07/2010	2210	6033		7180.0010	457 Plan Contribution	20.00
BA 818	12/07/2010	2210	6033		7190.0000	Dental Insurance	152.00
BA 818	12/07/2010	2210	6033		7200.0000	Worker'S Compensation	6.00
BA 818	12/07/2010	2210	6033		7210.0000	Longevity	84.00
BA 818	12/07/2010	2210	6033		7220.0000	Unemployment	14.00
BA 818	12/07/2010	2210	6033		7230.0000	Optical Insurance	35.00
BA 818	12/07/2010	2210	6033		7240.0000	Disability Insurance	71.00
<u>BUDGET MDCH GRANTS</u>							
BA 819	12/07/2010	2210	6033		5550.0000	State Of MI - Health	6,505.00-
BA 819	12/07/2010	2210	6033		5550.0000	State Of MI - Health	17,000.00-
BA 819	12/07/2010	2210	6033		7270.0000	Office Supplies	1,000.00
BA 819	12/07/2010	2210	6033		7280.0000	Printing & Binding	100.00
BA 819	12/07/2010	2210	6033		7390.0000	Operational Supplies	5,355.00
BA 819	12/07/2010	2210	6033		7390.0000	Operational Supplies	500.00
BA 819	12/07/2010	2210	6033		8210.0000	Contractual - Other	150.00
BA 819	12/07/2010	2210	6033		8210.0000	Contractual - Other	15,400.00
BA 819	12/07/2010	2210	6033		8600.0000	Travel - Mileage	500.00
BA 819	12/07/2010	2210	6033		8610.0000	Conferences & Othr Travel	500.00
<u>REV RCVD FRM MED RECR</u>							
BA 820	12/07/2010	2210	6059		6070.0020	Medical Record Fees	15.00-
BA 820	12/07/2010	2210	6059		7270.0000	Office Supplies	15.00
<u>MVNG MNY FOR WRAP GRN</u>							
BA 821	12/07/2010	2220	6493	3242	5180.0000	Federal Block Grant	14,760.00-
BA 821	12/07/2010	2220	6493	3242	7270.0000	Office Supplies	1,500.00
BA 821	12/07/2010	2220	6493	3242	8270.0000	Client Care	5,760.00
BA 821	12/07/2010	2220	6493	3242	8600.0000	Travel - Mileage	1,500.00
BA 821	12/07/2010	2220	6493	3242	8610.0000	Conferences & Othr Travel	6,000.00
BA 821	12/07/2010	2220	6493	3246	5180.0000	Federal Block Grant	14,760.00
BA 821	12/07/2010	2220	6493	3246	7390.0000	Operational Supplies	14,760.00-
<u>TO ALGN BDG W/AVAIL \$</u>							
BA 824	12/07/2010	2743	7431	0036	5610.0000	State Of Mich - Welfare	24,039.00-
BA 824	12/07/2010	2743	7433	0036	8080.0000	Service Contracts	24,039.00

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>TO CONTINUE MIGRNT BAL</u>							
<u>TO CONTINUE MIGRNT BAL</u>							
BA 836	12/07/2010	2870	7483		5610.0000	State Of Mich - Welfare	36.00-
BA 836	12/07/2010	2870	7483		8430.0000	Client Assistance Pymts	36.00
<u>TO ESTABLISH PROGRAM</u>							
BA 837	12/07/2010	2870	7294		8430.0000	Client Assistance Pymts	46,219.00
BA 837	12/07/2010	2870	7295		5610.0000	State Of Mich - Welfare	49,698.00-
BA 837	12/07/2010	2870	7295		7040.0000	Salaries - Regular	1,948.00
BA 837	12/07/2010	2870	7295		7150.0000	Social Security	149.00
BA 837	12/07/2010	2870	7295		7160.0000	Hospitalization	707.00
BA 837	12/07/2010	2870	7295		7160.0020	OPRB - Health Care	43.00
BA 837	12/07/2010	2870	7295		7170.0000	Life Insurance	4.00
BA 837	12/07/2010	2870	7295		7180.0000	Retirement & Sick Leave	179.00
BA 837	12/07/2010	2870	7295		7180.0010	457 Plan Contribution	13.00
BA 837	12/07/2010	2870	7295		7190.0000	Dental Insurance	36.00
BA 837	12/07/2010	2870	7295		7200.0000	Worker'S Compensation	2.00
BA 837	12/07/2010	2870	7295		7220.0000	Unemployment	2.00
BA 837	12/07/2010	2870	7295		7230.0000	Optical Insurance	8.00
BA 837	12/07/2010	2870	7295		7240.0000	Disability Insurance	8.00
BA 837	12/07/2010	2870	7295		8600.0000	Travel - Mileage	380.00
<u>MORE REV THAN ANTCTD</u>							
BA 842	12/14/2010	2081	7510		6070.0110	Reservation Fees	8,000.00-
BA 842	12/14/2010	2081	7510		6070.0120	Entrance Fees	66,500.00-
BA 842	12/14/2010	2081	7510		6670.0010	Rent - Concessions	2,000.00-
BA 842	12/14/2010	2081	7510		7090.0000	Overtime	200.00
BA 842	12/14/2010	2081	7510		8080.0000	Service Contracts	24,500.00
BA 842	12/14/2010	2081	7510		8680.0000	Vehicle Insurance	1,400.00
BA 842	12/14/2010	2081	7510		9100.0000	Insurance & Bonds	433.00
<u>VARIOUS YR END ADJ</u>							
BA 843	12/22/2010	1010	2530		4550.0000	Dog Licenses	20,900.00
BA 843	12/22/2010	1010	2530		4570.0000	Trans. Merchants License	25.00
BA 843	12/22/2010	1010	2530		5410.0020	State Grant-Court Equity	57,000.00
BA 843	12/22/2010	1010	2530		6570.0000	Ordinance Fines & Costs	900.00-
BA 843	12/22/2010	1010	2530		6650.0000	Interest On Investments	500,823.00-
BA 843	12/22/2010	1010	2530		6710.0000	Other Revenue	90,000.00
BA 843	12/22/2010	1010	2530		6930.0010	Fair Value (Gain/Loss)	175,000.00
BA 843	12/22/2010	1010	2530		7040.0000	Salaries - Regular	34,000.00-
BA 843	12/22/2010	1010	2530		7280.0000	Printing & Binding	3,000.00-

Date 1/10/11
Time 14:33:23

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>VARIOUS_YR_END_ADJ----</u>							
BA 843	12/22/2010	1010	2530		7300.0000	Postage	10,000.00-
BA 843	12/22/2010	1010	2530		8100.0000	Bank Service Charges	32,000.00
BA 843	12/22/2010	1010	2530		8500.0000	Telephone	1,500.00-
<u>INCREASE_PER_DIEM_EXP</u>							
BA 848	12/14/2010	2081	7510		8030.0220	Committee Per Diem Fee	750.00
<u>FDS_OF_YOUTH_ARRA_MNY</u>							
BA 851	12/14/2010	2741	7430	0006	5610.0000	State Of Mich - Welfare	59.00-
BA 851	12/14/2010	2741	7463	0006	8440.0040	Other Training	59.00
<u>INC_REV_LINE_ITEM----</u>							
BA 858	12/22/2010	1010	1480		6760.0000	Reimbursements	500.00-
BA 858	12/22/2010	1010	1480		9390.0000	Building Rental	500.00
<u>CORRECT_OVERBUDGET----</u>							
BA 863	12/31/2010	1010	3020		8660.0000	Vehicle Repairs & Maint.	10,000.00
<u>ADDL_FDS_NEED_PGN_CRK</u>							
BA 864	12/22/2010	2081	7510		7050.0000	Salaries - Temporary	9,000.00
<u>INC_PER_DIEM_EXPENSES</u>							
BA 865	12/22/2010	2081	7510		8030.0220	Committee Per Diem Fee	410.00
<u>DNATN_STATUE_COURTHSE</u>							
BA 867	12/22/2010	2450	5990		6710.0000	Other Revenue	2,000.00-
<u>REVSED_BS&A_PYMNT_SCH</u>							
BA 868	12/22/2010	2560	2360		9910.0000	Principal Payments	6,002.00-
<u>ADJ_BDG_FOR_TAA_ADVTS</u>							
BA 872	12/22/2010	2748	7430	0014	5610.0000	State Of Mich - Welfare	2,000.00-
BA 872	12/22/2010	2748	7430	0014	9010.0000	Advertising	2,000.00

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>ADJ NEG BDG TO ACTUAL</u>							
<u>ADJ NEG BDG TO ACTUAL</u>							
BA 875	12/31/2010	2748	7431	0031	5610.0000	State Of Mich - Welfare	2,305.00
BA 875	12/31/2010	2748	7431	0031	7160.0000	Hospitalization	1,062.00-
BA 875	12/31/2010	2748	7433	0031	8440.0040	Other Training	1,243.00-
<u>TO COR BDGT EXCEPTION</u>							
BA 877	12/22/2010	2870	7470		5610.0130	MSHDA - Revenue	100.00-
BA 877	12/22/2010	2870	7471		8610.0000	Conferences & Othr Travel	10.00-
BA 877	12/22/2010	2870	7471		9400.0000	Equipment Rental	10.00
BA 877	12/22/2010	2870	7472		8100.0000	Bank Service Charges	100.00
<u>ADJ BDG FOR ADDL ALOC</u>							
BA 878	12/22/2010	2870	7294		8430.0000	Client Assistance Pymts	1,681.00
BA 878	12/22/2010	2870	7295		5610.0000	State Of Mich - Welfare	1,807.00-
BA 878	12/22/2010	2870	7295		8600.0000	Travel - Mileage	126.00
<u>YEAR END ADJUSTMENTS</u>							
BA 883	12/22/2010	6450	2890		6390.0000	Printing Income	8,000.00-
BA 883	12/22/2010	6450	2890		7210.0000	Longevity	18.00
BA 883	12/22/2010	6450	2890		8310.0000	Administrative Expense	1,817.00
BA 883	12/22/2010	6450	2890		8600.0000	Travel - Mileage	87.00
<u>FUT EXP SFTWR,BNK,COU</u>							
BA 886	12/27/2010	1010	2530		8080.0000	Service Contracts	2,000.00
<u>INC BUD ALLOW ROLLOVR</u>							
BA 893	12/27/2010	2602	3110	0006	5050.0000	Fed. Grants-Public Safety	20,811.00-
BA 893	12/27/2010	2602	3110	0006	8080.0000	Service Contracts	20,811.00
<u>RED GF/FP BUD EXP PD</u>							
BA 895	12/27/2010	2748	7431	0003	5610.0100	Most-Allegan DSS Revenue	10,515.00
BA 895	12/27/2010	2748	7433	0007	8440.0050	Administration-Sub Agents	10,515.00-
<u>HOST SVC MUS CO,SL,PT</u>							
BA 896	12/27/2010	6360	2580		6080.0060	e-Comm.- Convenience Fees	10,000.00-

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
ANLYZ MED EXAM FSC YE							
ANLYZ MED EXAM FSC YE							
BA 897	12/31/2010	1010	6480		6070.0000	Chrgs. For Serv. - Fees	5,300.00-
BA 897	12/31/2010	1010	6480		7040.0000	Salaries - Regular	425.00
BA 897	12/31/2010	1010	6480		7050.0000	Salaries - Temporary	5,275.00
BA 897	12/31/2010	1010	6480		7150.0000	Social Security	300.00
BA 897	12/31/2010	1010	6480		7160.0000	Hospitalization	200.00
BA 897	12/31/2010	1010	6480		7160.0020	OPRB - Health Care	10.00
BA 897	12/31/2010	1010	6480		7180.0000	Retirement & Sick Leave	80.00
BA 897	12/31/2010	1010	6480		7190.0000	Dental Insurance	15.00
BA 897	12/31/2010	1010	6480		7200.0000	Worker'S Compensation	5.00
BA 897	12/31/2010	1010	6480		7230.0000	Optical Insurance	5.00
BA 897	12/31/2010	1010	6480		7300.0000	Postage	10.00-
BA 897	12/31/2010	1010	6480		7390.0000	Operational Supplies	50.00-
BA 897	12/31/2010	1010	6480		8080.0000	Service Contracts	20.00-
BA 897	12/31/2010	1010	6480		8500.0000	Telephone	25.00-
BA 897	12/31/2010	1010	6480		8590.0000	Transportation Charges	500.00
BA 897	12/31/2010	1010	6480		8600.0000	Travel - Mileage	400.00
BA 897	12/31/2010	1010	6480		9400.0000	Equipment Rental	2.00-
<u>TO CVR_OUTSTND_INVOICE</u>							
BA 898	12/31/2010	1010	6480		8350.0000	Health Services	14,710.00
BA 898	12/31/2010	1010	6480		8590.0000	Transportation Charges	390.00
<u>GRTR_NEEDS_THN_EXPCY</u>							
BA 899	12/31/2010	1010	2530		6650.0000	Interest On Investments	3,585.00-
BA 899	12/31/2010	1010	9650		9990.2930	Soldiers & Sailors Relief	3,585.00
BA 899	12/31/2010	2930	6890		6990.1010	Oper Trans-General Fund	3,585.00-
BA 899	12/31/2010	2930	6890		9660.0000	Project Costs	3,585.00
<u>VARIOUS YE ADJUSTMENTS</u>							
BA 900	12/31/2010	2081	7510		6070.0110	Reservation Fees	1,500.00-
BA 900	12/31/2010	2081	7510		7170.0000	Life Insurance	250.00
BA 900	12/31/2010	2081	7510		7240.0000	Disability Insurance	183.00
BA 900	12/31/2010	2081	7510		7270.0000	Office Supplies	100.00
BA 900	12/31/2010	2081	7510		9200.0000	Utilities	4,000.00
<u>HIGHR_THN_ANTCPTD_EXP</u>							
BA 901	12/31/2010	2081	7510		9300.0000	Equipment Repairs	700.00

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 12/01/2010 Thru 12/31/2010

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>ANALYZ ALLIED FOR FYE</u>							
<u>ANALYZ ALLIED FOR FYE</u>							
BA 902	12/31/2010	2272	5250		6100.0000	Surcharge Fee	40,000.00
BA 902	12/31/2010	2272	5250		6710.0000	Other Revenue	2,500.00
BA 902	12/31/2010	2272	5250		6710.0070	Memberships	1,000.00
BA 902	12/31/2010	2272	5250		7280.0000	Printing & Binding	200.00-
BA 902	12/31/2010	2272	5250		7390.0000	Operational Supplies	300.00
BA 902	12/31/2010	2272	5250		8300.0000	Memberships & Dues	45.00-
BA 902	12/31/2010	2272	5250		8500.0000	Telephone	250.00-
BA 902	12/31/2010	2272	5250		8600.0000	Travel - Mileage	478.00-
BA 902	12/31/2010	2272	5250		9200.0000	Utilities	1,800.00-
BA 902	12/31/2010	2272	5250		9390.0000	Building Rental	1,000.00-
BA 902	12/31/2010	2272	5250		9400.0000	Equipment Rental	45.00-
<u>ANLYZ SAL/FRNG-ALLIED</u>							
BA 903	12/31/2010	2272	5250		7040.0000	Salaries - Regular	7,000.00-
BA 903	12/31/2010	2272	5250		7150.0000	Social Security	900.00-
BA 903	12/31/2010	2272	5250		7160.0000	Hospitalization	4,000.00-
BA 903	12/31/2010	2272	5250		7180.0000	Retirement & Sick Leave	700.00-
BA 903	12/31/2010	2272	5250		7210.0000	Longevity	696.00-
BA 903	12/31/2010	2272	5250		7220.0000	Unemployment	400.00-

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

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

SUGGESTED MOTION:

To approve budget adjustments #857, #890, #894, #904, #905, \$907, #908, and #5.

SUMMARY OF REQUEST:

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

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

Compliance with the Ottawa County Operating Budget Policy.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: 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: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

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@miottawa.org
Reason: I am signing this document
Date: 2011.01.13 14:58:53 -0500

Committee/Governing/Advisory Board Approval Date:

Budget Adjustments Over \$50,000

BA Number	Fund	Department	Explanation	Adjustment
857	Weatherization	Administration	To reverse 1 of 2 budgets completed for Low Income Home Energy Assistance Program (LIHEAP) starting 9/1/10 to 8/30/11.	\$ 97,300
890	Parks	Parks and Recreation	Increase due to Huizenga property acquisition.	\$ 178,000
894	6/30 Grant Programs	Various	To establish Workforce Investment Act (WIA), State Wide Activities (SWA), and American Reinvestment Recovery Act (ARRA) grants.	\$ 126,590
904	Chapter 6 Drain	Park West, Various	Reflect delay of Park West project to 2011.	\$ 3,285,500
905	Drains - Capital Projects	Munn	Reflect issues of bonds for Munn Drain Project.	\$ 599,965
907	Chapter 20 Drains	Various	Anticipated year end activity.	\$ 54,000
908	Drains - Debt Services	Vincent, Various	Reflect early payoff of Vincent Drain Bonds.	\$ 165,000
5	Sheriff Grant Programs	Port Security Grant 2009	Reduce budget to actual FY 2011 remaining amount.	\$ 94,268

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

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 December 2010.

SUMMARY OF REQUEST:

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

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund 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: Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

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: 2011.01.13 15:16:24 -0500

Committee/Governing/Advisory Board Approval Date:

STATEMENT OF REVIEW FOR THE MONTH OF: December

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 December 01, 2010
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
12/01/2010	11:30 AM - 04:45 PM	MDOT Asset Management Council	.0	\$70.00
12/02/2010	01:30 PM - 05:00 PM	Human Resources Committee	23.0	\$40.00
12/03/2010	09:00 AM - 10:45 AM	Lakeshore Coordinating Council	23.0	\$40.00
12/09/2010	10:00 AM - 11:00 AM	Snippe Retirement - mileage only	6.0	-
12/10/2010	10:00 AM - 01:30 PM	West Michigan Regional Planning Committee	111.0	\$40.00
12/13/2010	11:30 AM - 01:00 PM	West Michigan Airport Authority (Tulip City Airport)	10.0	\$40.00
12/14/2010	01:05 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:20 PM	Board of Commissioners Meeting	23.0	-
12/16/2010	08:30 AM - 01:30 PM	MDOT Asset Management Council	.0	\$70.00
-	03:00 PM - 03:30 PM	Kent Rubley Retirement - mileage only	38.0	-
12/20/2010	08:00 AM - 12:15 PM	Human Resources Committee	23.0	\$40.00
-	03:00 PM - 04:00 PM	Community Mental Health Board	6.0	\$30.00
12/21/2010	09:30 AM - 09:55 AM	Finance & Administration Committee	23.0	\$40.00
12/22/2010	01:30 PM - 05:30 PM	Human Resources Committee	23.0	\$40.00
12/28/2010	01:06 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:21 PM	Board of Commissioners Meeting	23.0	-
12/29/2010	03:00 PM - 03:30 PM	Cal Bosman Retirement - mileage only	44.0	-
12/30/2010	10:30 AM - 11:00 AM	WHTC w/Bob Karsten - mileage only	6.0	-
-	-	-	-	-
Total Per Diem:				\$530.00
Total Mileage:			382.0	\$191.00
Total Voucher:				\$721.00

01/12/2011

Revision History

Created by Elizabeth Lyyski on 01/10/2011 02:28:12 PM

	Per diem	Mileage
2220-6495-5020	\$15	3mi = \$1.50
- 5029	15	3mi = 1.50
1010 - 1010	500	376mi = 188.00
	\$530	\$191.00

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

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

Date	Time	Purpose	Mileage	Per Diem
12/14/2010	01:05 PM - 01:10 PM	Human Resources Committee	32.0	\$40.00
-	01:30 PM - 02:20 PM	Board of Commissioners Meeting	.0	-
12/28/2010	01:06 PM - 01:10 PM	Human Resources Committee	32.0	\$40.00
-	01:30 PM - 02:21 PM	Board of Commissioners Meeting	.0	-
-	-	-	-	-
			Total Per Diem:	\$80.00
			Total Mileage:	64.0 \$32.00
			Total Voucher:	\$112.00

01/12/2011

Revision History

Created by Harold Harper on 01/10/2011 04:09:15 PM
Modified by Elizabeth Lyyski on 01/12/2011 10:18:53 AM

1010-1010

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

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

Date	Time	Purpose	Mileage	Per Diem
12/01/2010	09:30 AM - 10:15 AM	GVMC Technical Committee	35.0	\$40.00
12/02/2010	08:30 AM - 09:45 AM	Grand Valley Metro Council	28.0	\$40.00
-	01:30 PM - 05:15 PM	Personnel Interview Committee	37.0	\$30.00
12/13/2010	08:30 AM - 10:30 AM	Elected officials meeting & County Treasurer office orientation - mileage only	37.0	-
12/14/2010	01:05 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:20 PM	Board of Commissioners Meeting	37.0	-
12/15/2010	09:30 AM - 10:45 AM	GVMC Policy Committee	35.0	\$40.00
12/16/2010	02:15 PM - 02:45 PM	Retirement coffee for Kent Rubley - OCRC, Grand Haven - mileage only	53.0	-
12/20/2010	08:00 AM - 12:15 PM	Personnel Interview Committee	37.0	\$40.00
12/22/2010	01:30 PM - 05:15 PM	Personnel Interview Committee	37.0	\$40.00
12/28/2010	01:06 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:21 PM	Board of Commissioners Meeting	37.0	-
12/29/2010	02:00 PM - 02:30 PM	Judge Bosman's retirement coffee - mileage only	57.0	-
-	-	-	-	-
Total Per Diem:				\$310.00
Total Mileage:			430.0	\$215.00
Total Voucher:				\$525.00

01/10/2011

Revision History

Created by James Holtrop on 12/01/2010 11:44:09 AM
 Modified by James Holtrop on 12/02/2010 10:52:08 AM
 Modified by James Holtrop on 12/02/2010 07:31:47 PM
 Modified by James Holtrop on 12/13/2010 02:57:51 PM
 Modified by James Holtrop on 12/15/2010 11:56:00 AM
 Modified by James Holtrop on 12/16/2010 05:11:33 PM
 Modified by James Holtrop on 12/20/2010 01:53:18 PM
 Modified by James Holtrop on 12/22/2010 08:34:13 PM
 Modified by James Holtrop on 12/29/2010 04:41:43 PM
 Modified by Elizabeth Lyyski on 01/10/2011 02:37:35 PM

1010-1010

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

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

Date	Time	Purpose	Mileage	Per Diem
12/13/2010	03:15 PM - 04:45 PM	CMH Board QI/Planning/Program Committee	50.0	\$40.00
12/14/2010	01:05 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:20 PM	Board of Commissioners Meeting	32.0	-
12/20/2010	03:00 PM - 05:00 PM	Community Mental Health Board	50.0	\$40.00
12/28/2010	01:06 PM - 01:10 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:21 PM	Board of Commissioners Meeting	32.0	-
-	-	-	-	-
Total Per Diem:				\$160.00
Total Mileage:			164.0	\$82.00
Total Voucher:				\$242.00

01/10/2011

Revision History

Created by James Holtvluwer on 12/15/2010 12:41:42 PM
Modified by James Holtvluwer on 12/21/2010 04:46:30 PM
Modified by Elizabeth Lyyski on 01/10/2011 02:40:39 PM

<u>Per diem</u>	<u>Mileage</u>
2220-6495-5020 40	50mi = \$25. ⁰⁰
-5029 40	50mi = 25. ⁰⁰
1010-1010 80	64mi = 32. ⁰⁰
\$160	\$82. ⁰⁰

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

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

Date	Time	Purpose	Mileage	Per Diem
12/01/2010	09:00 PM - 10:00 PM	Judge Engel investiture - mileage only	44.0	-
12/14/2010	01:30 PM - 02:20 PM	Board of Commissioners Meeting	24.0	\$40.00
12/16/2010	02:00 PM - 02:30 PM	Road Commission-Rubley Retirement - mileage only	42.0	-
-	03:15 PM - 04:15 PM	CMH Board Administrative & Finance Committee	.0	\$40.00
12/20/2010	03:00 PM - 04:30 PM	Community Mental Health Board	6.0	\$40.00
12/21/2010	09:30 AM - 09:55 AM	Finance & Administration Committee	24.0	\$40.00
12/28/2010	01:30 PM - 02:21 PM	Board of Commissioners Meeting	24.0	\$40.00
12/29/2010	01:30 PM - 02:30 PM	Judge Bosman retirement - mileage only	44.0	-
-	-	-	-	-
Total Per Diem:				\$200.00
Total Mileage:			208.0	\$104.00
Total Voucher:				\$304.00

01/10/2011

Revision History

Created by Robert Karsten on 12/17/2010 01:06:06 PM
Modified by Robert Karsten on 12/25/2010 09:15:26 PM
Modified by Robert Karsten on 12/29/2010 07:32:48 PM
Modified by Robert Karsten on 12/29/2010 07:35:09 PM
Modified by Elizabeth Lyyski on 01/10/2011 02:42:19 PM

Per diem

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

Mileage

3mi =	\$ 1.50
3mi =	1.50
202mi =	101.00
	<u>\$104.00</u>

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

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

Date	Time	Purpose	Mileage	Per Diem
12/01/2010	04:00 PM - 05:45 PM	Parks & Recreation Commission	30.0	\$40.00
12/03/2010	09:15 AM - 10:45 AM	Lakeshore Coordinating Council	33.0	\$40.00
12/09/2010	09:30 AM - 11:00 AM	Planning and Policy Committee	30.0	\$40.00
12/14/2010	01:30 PM - 02:20 PM	Board of Commissioners Meeting	30.0	\$40.00
12/16/2010	03:15 PM - 05:00 PM	CMH Board Administrative & Finance Committee	15.0	\$40.00
12/20/2010	03:00 PM - 05:30 PM	Community Mental Health Board	15.0	\$40.00
12/28/2010	01:30 PM - 02:21 PM	Board of Commissioners Meeting	30.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$280.00
Total Mileage:			183.0	\$91.50
Total Voucher:				\$371.50

01/10/2011

Revision History

Created by Joyce Kortman on 12/27/2010 04:30:53 PM
Modified by Joyce Kortman on 12/29/2010 10:46:44 AM
Modified by Elizabeth Lyyski on 01/10/2011 02:43:18 PM

Per diem

2081-7510 \$40
2220-6495-5020 40
-5029 40
1010-1010 160
280

Mileage

30mi = \$15.00
15mi = 7.50
15mi = 7.50
123mi = 61.50
\$ 91.50

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

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

Date	Time	Purpose	Mileage	Per Diem
12/01/2010	04:00 PM - 05:45 PM	Parks & Recreation Commission	2.0	\$40.00
12/03/2010	12:00 PM - 02:15 PM	Ottawa County Economic Development Office Board (Qtrly)	31.0	\$40.00
12/14/2010	01:30 PM - 02:20 PM	Board of Commissioners Meeting	2.0	\$40.00
12/15/2010	08:30 AM - 12:00 PM	Michigan Association of Counties - Steering	192.0	\$40.00
12/28/2010	01:30 PM - 02:21 PM	Board of Commissioners Meeting	2.0	\$40.00
12/30/2010	03:00 PM - 04:00 PM	Judge Bosma retirement - mileage only	23.0	-
-	-	-	-	-
Total Per Diem:				\$200.00
Total Mileage:			252.0	\$126.00
Total Voucher:				\$326.00

01/10/2011

Revision History

Created by Phillip Kuyers on 12/02/2010 07:03:51 PM
Modified by Phillip Kuyers on 12/05/2010 07:26:41 PM
Modified by Phillip Kuyers on 12/16/2010 06:36:41 AM
Modified by Phillip Kuyers on 01/03/2011 06:48:58 PM
Modified by Elizabeth Lyyski on 01/10/2011 02:44:36 PM

Per diem

2081-7510 \$ 40
1010-1010 160
\$ 200

Mileage

2m: = 1.00
250 m: = 125.00
\$ 126.00

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

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

Date	Time	Purpose	Mileage	Per Diem
12/09/2010	09:30 AM - 10:30 AM	Planning and Policy Committee	30.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$40.00
			Total Mileage:	30.0 \$15.00
			Total Voucher:	\$55.00

01/10/2011

Revision History

Created by Jane Ruiter on 12/09/2010 04:05:50 PM

1010-1010

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

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

Date	Time	Purpose	Mileage	Per Diem
12/03/2010	10:30 AM - 11:30 AM	WEMET - mileage only	14.0	-
-	12:00 PM - 01:30 PM	Ottawa County Economic Development Office Board (Qtrly)	16.0	\$40.00
12/09/2010	09:30 AM - 10:30 AM	Planning and Policy Committee	14.0	\$40.00
12/13/2010	09:00 AM - 10:06 AM	Veterans' Affairs Committee	14.0	\$40.00
12/14/2010	01:30 PM - 02:20 PM	Board of Commissioners Meeting	14.0	\$40.00
12/16/2010	02:00 PM - 02:45 PM	Kent Rubley retirement party - mileage only	32.0	-
12/21/2010	09:30 AM - 09:55 AM	Finance & Administration Committee	14.0	\$40.00
12/28/2010	01:30 PM - 02:21 PM	Board of Commissioners Meeting	14.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$240.00
Total Mileage:			132.0	\$66.00
Total Voucher:				\$306.00

01/10/2011

Revision History

Created by Roger Rycenga on 12/30/2010 11:29:13 AM
Modified by Elizabeth Lyyski on 01/10/2011 02:49:26 PM

1010-1010

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

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

Date	Time	Purpose	Mileage	Per Diem
12/03/2010	09:00 AM - 10:15 AM	OCCDA Policy Board	26.0	\$40.00
12/09/2010	09:30 AM - 10:20 AM	Planning and Policy Committee	26.0	\$40.00
12/13/2010	09:00 AM - 10:15 AM	Veterans' Affairs Committee	26.0	\$40.00
12/14/2010	01:30 PM - 02:30 PM	Board of Commissioners Meeting	26.0	\$40.00
12/20/2010	12:01 PM - 01:30 PM	Macatawa Area Coordinating Council Policy Board	26.0	\$40.00
12/21/2010	09:30 AM - 10:10 AM	Finance & Administration Committee	26.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$240.00
Total Mileage:			156.0	\$78.00
Total Voucher:				\$318.00

01/10/2011

Revision History

Created by Gordon Schrottenboer on 12/31/2010 11:01:50 AM

1010-1010

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

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

Date	Time	Purpose	Mileage	Per Diem
12/09/2010	09:30 AM - 10:10 AM	Planning and Policy Committee	26.0	\$40.00
12/14/2010	01:30 PM - 02:20 PM	Board of Commissioners Meeting	26.0	\$40.00
12/21/2010	09:30 AM - 09:55 AM	Finance & Administration Committee	26.0	\$40.00
12/28/2010	01:30 PM - 02:21 PM	Board of Commissioners Meeting	26.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$160.00
			Total Mileage:	104.0 \$52.00
			Total Voucher:	\$212.00

01/10/2011

Revision History

Created by Elizabeth Lyyski on 01/10/2011 02:49:30 PM

1010-1010

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Fiscal Services

Submitted By: Pick from list

Agenda Item: Government Finance Officers Association Certificate for Excellence in Financial Reporting

SUGGESTED MOTION:

To receive and forward to the Board of Commissioners the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting for the County of Ottawa's December 31, 2009 Comprehensive Annual Financial Report.

SUMMARY OF REQUEST:

The Certificate of Achievement of Excellence in Financial Reporting has been rewarded to County of Ottawa by the Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive annual financial report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

This is the twenty seventh consecutive year that the County has received this prestigious award.

This award to be presented at the February 8, 2011 Board of Commissioners (BOC) meeting due to conflict with recipient at the January 25, 2011 BOC meeting.

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

Objective: 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@mottaw.org
Reason: I am approving this document
Date: 2011.01.13 15:23:00 -0500

Committee/Governing/Advisory Board Approval Date:

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Ottawa
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2009

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



Government Finance Officers Association
203 N. LaSalle Street - Suite 2700
Chicago, IL 60601

Phone (312) 977-9700 Fax (312) 977-4806

12/01/2010

NEWS RELEASE

For Information contact:
Stephen Gauthier (312) 977-9700

(Chicago)--The Certificate of Achievement for Excellence in Financial Reporting has been awarded to **County of Ottawa** by the Government Finance Officers Association of the United States and Canada (GFOA) for its comprehensive annual financial report (CAFR). The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

An Award of Financial Reporting Achievement has been awarded to the individual(s), department or agency designated by the government as primarily responsible for preparing the award-winning CAFR. This has been presented to:

Connie Vander Schaaf, CMA, CGFM, Budget/Audit Manager

The CAFR has been judged by an impartial panel to meet the high standards of the program including demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the CAFR.

The GFOA is a nonprofit professional association serving approximately 17,500 government finance professionals with offices in Chicago, IL, and Washington, D.C.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Environmental Health Department

Submitted By: Bob Spaman

Agenda Item: Recycling Membership Fee

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners a Recycling Membership Fee increase of \$10 per year (from \$40.00 to \$50.00) to offset increased costs associated with the transport and processing of recyclable materials from the Resource Recovery Service Centers.

SUMMARY OF REQUEST:

Incremental increase to support costs and to bring membership fee in line with private recycling programs. The previous 12 months, costs for transport and processing of recyclables totaled \$25,495.54. The recycling membership is currently \$40/per year and for the same period totaled \$24,040.00 in revenue, a net loss of \$1,455.00. In addition, the Resource Recovery Service Centers were never intended as a recycling alternative for residents that have access to a curbside recycling program. Raising our membership fee to a level that is closer to current market price will help prevent residents from participating in our program at the expense of companies currently providing a similar service in their area. Current market prices vary with waste disposal services offered, but programs that are strictly recycling range from \$36-\$60/year.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund 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: To Contribute to a Healthy Physical, Economic, & Community Environment.

Objective: 3: Continue initiatives to preserve the physical environment.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: Alan G. Vanderberg

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawacounty.org
Reason: I am approving this document
Date: 2011.01.13 15:24:52 -0500

Committee/Governing/Advisory Board Approval Date:

Ottawa County Health Department
Environmental Health Services
January, 2011

PROPOSED FEE MODIFICATIONS FOR RECOVERY CENTERS

Service	Current	Proposed
1.) Recycling Membership Fee	\$40.00	\$50.00

Justification – Incremental increase to support costs and to bring membership fee in line with private recycling programs. The previous 12 months, costs for transport and processing of recyclables totaled \$25,495.54. The recycling membership is currently \$40/per year and for the same period totaled \$24,040.00 in revenue, a net loss of \$1,455.00. In addition, the Resource Recovery Service Centers were never intended as a recycling alternative for residents that have access to a curbside recycling program. Raising our membership fee to a level that is closer to current market price will help prevent residents from participating in our program at the expense of companies currently providing a similar service in their area. Current market prices vary with waste disposal services offered, but programs that are strictly recycling range from \$36-\$60/year.

The Resource Recovery Service Centers are a non-mandated service. Recycling costs exceeding the membership fees is funded by the landfill tipping fees fund. These services are provided under the Board of Commissioners strategic plan, Goal #3: *To contribute to a healthy physical, economic and community environment.*

Draft Motion:

Approve a Recycling Membership Fee increase of \$10 per year (from \$40.00 to \$50.00) to offset increased costs associated with the transport and processing of recyclable materials from the Resource Recovery Service Centers.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Ottawa County Road Commission

Submitted By: Bob Spaman

Agenda Item: County of Ottawa, Holland Area Sewage Disposal System

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$3,200,000, to refinance the 2001 Holland Area Sewage Disposal Refunding Bonds.

SUMMARY OF REQUEST:

Refunding bonds will be issued in an amount not-to-exceed \$3,200,000 to refinance the 2001 bonds. The estimated interest rate range is 1.6% to 2.0%. The net savings after issuance costs are estimated to be up to \$127,000. The refunding bonds will be sold in February 2011.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund 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: To Contribute to a Healthy Physical, Economic, & Community Environment.

Objective: 4: Continue initiatives to positively impact the community.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: Alan G. Vanderberg

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawacounty.org
Reason: I am approving this document
Date: 2011.01.13 10:37:03 -0500

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: January 10, 2011
Subject: **County of Ottawa, Holland Area Sewage Disposal System**

The current low interest rates on municipal bonds give us an opportunity to refinance the 2001 Holland Area Sewage Disposal System Bonds that will result in a savings to the Holland Area Communities of up to \$127,000.

I would like to present a resolution for this refunding at the January 18, 2011 meeting of the Finance and Administration Committee and at the January 25, 2011 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 HOLLAND AREA SEWAGE DISPOSAL SYSTEM REFUNDING BONDS

ORIGINAL ISSUE

Sewage Disposal Bonds were originally sold in 1994 to expand the Holland Wastewater Treatment Plant. These bonds were refunded in 2001. The original and refunding bonds are supported by a bond contract with the City of Holland, Holland Township, Zeeland Township, Park Township, and Laketown Township and Fillmore Township in Allegan County. The average interest rate of the outstanding bonds is 4.7%.

PROPOSED REFUNDING ISSUE

Refunding bonds will be issued in an amount not-to-exceed \$3,200,000 to refinance the 2001 bonds. The estimated interest rate range is 1.6% to 2.0%.

ANTICIPATED SAVINGS

The net savings after issuance costs are estimated to be up to \$127,000.

SECURITY PLEDGE

As with the 1994 and 2001 Refunding Bonds issue, primary security for the bonds is the full faith and credit pledge of the City of Holland, Holland Township, Zeeland Township, Park Township, and Laketown Township and Fillmore Township in Allegan County with the full faith and credit pledge of Ottawa County as secondary security. (Both pledges are subject to constitutional, statutory and charter limitations.)

SCHEDULE

The refunding bonds will be sold in February 2011.

Bond Resolution: Holland Area Sewage Disposal System

Motion: To approve the Resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$3,200,000, to refinance the 2001 Holland Area Sewage Disposal System Refunding Bonds.

RE: RESOLUTION TO AUTHORIZE THE ISSUANCE OF NOT TO EXCEED
\$3,200,000 OTTAWA COUNTY 2011 REFUNDING BONDS (HOLLAND
AREA SEWAGE DISPOSAL 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 Holland, Charter Township of Holland, Township of Park, Charter Township of Zeeland, Township of Laketown and Township of Fillmore (hereinafter referred to individually as a "Municipality" and collectively as the "Municipalities") and the County, acting by and through its Board of County Road Commissioners as county agency (the "County Agency"), have entered into the Holland Area Sewage Disposal System 1994 Improvements Contract dated as of June 1, 1994 (the "Contract"); and

WHEREAS, pursuant to the Contract the County issued its Ottawa County Sewage Disposal Bonds (Holland Area System 1994 Improvements) dated July 1, 1994 in the original principal amount of \$11,900,000 (the "1994 Bonds") and thereafter issued its Ottawa County 2001 Refunding Bonds (Holland Area Sewage Disposal System) dated August 2, 2001 in the original principal amount of \$9,395,000 (hereinafter referred to as the "Prior Bonds") to refund part of the 1994 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 \$3,685,000, mature in various principal amounts in the years 2011 through 2014 and bear interest at rates per annum which vary from 4.45% to 4.75%; 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 received a proposal from Stifel, Nicolaus & Company, Incorporated (the “Underwriter”) to refund part of the outstanding Prior Bonds; 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 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 Three Million Two Hundred Thousand Dollars (\$3,200,000) (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 part of the Prior Bonds.

2. BOND DETAILS. The Bonds shall be designated “Ottawa County 2011 Refunding Bonds (Holland Area Sewage Disposal 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 2011 REFUNDING BOND
(HOLLAND AREA SEWAGE DISPOSAL SYSTEM)

INTEREST RATE MATURITY DATE DATE OF ORIGINAL ISSUE CUSIP

Registered Owner

Principal Amount

SPECIMEN

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 identified below, 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 2001 Refunding Bonds (Holland Area Sewage Disposal System) dated August 2, 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 City of Holland, Charter Township of Holland, Township of Park, Charter Township of Zeeland, Township of Laketown and Township of _____

Fillmore (collectively, the "Municipalities") in payment of their respective obligations under a contract dated as of June 1, 1994, among the County 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 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 Underwriter 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 the Underwriter, 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 Underwriter, 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 Underwriter and compensation to be paid 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 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 June 1, 2014.
- (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 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. If determined by the Director of Utilities to be applicable at the time of the sale of the Bonds, the Director of Utilities is authorized to designate the Bonds 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 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 Underwriter to enable 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 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.

STATE OF MICHIGAN)
)
COUNTY OF OTTAWA)

I hereby certify that I am the County Clerk of the County of Ottawa, State of Michigan, and that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Commissioners of said County at a regular meeting held on _____, 2011, the original of which resolution is on file in my office. I further certify that notice of said meeting was given in accordance with the provisions of the open meetings act.

County Clerk
County of Ottawa

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Ottawa County Road Commission

Submitted By: Bob Spaman

Agenda Item: Water Supply System Refunding Bonds – Wyoming/Ottawa County System

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$5,700,000, to refinance the 2002 Water Supply System Bonds – Wyoming/Ottawa County System.

SUMMARY OF REQUEST:

Refunding bonds will be issued in an amount not-to-exceed \$5,700,000 to refinance the 2002 bonds. The estimated interest rate range is 2.8% to 3.5%. The net savings after issuance costs are estimated to be up to \$300,000. The refunding bonds will be sold in February 2011.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund 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: To Contribute to a Healthy Physical, Economic, & Community Environment.

Objective: 4: Continue initiatives to positively impact the community.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: Alan G. Vanderberg

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, c=US, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawacounty.org
Reason: I am approving this document
Date: 2011.01.13 10:39:16 -0500

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: January 10, 2011

Subject: **Water Supply System Refunding Bonds – Wyoming/Ottawa County System**

The current low interest rates on municipal bonds give us an opportunity to refinance the 2002 Water Supply System – Wyoming/Ottawa County System Bonds that will result in a savings to the Customer Communities up to \$300,000.

I would like to present a resolution for this refunding at the January 18, 2011 meeting of the Finance and Administration Committee and at the January 25, 2011 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
2002 WATER SUPPLY SYSTEM BONDS –
WYOMING/OTTAWA COUNTY SYSTEM**

ORIGINAL ISSUE

Water Supply Bonds for the Wyoming/Ottawa County Water Supply System were sold in 2002 for Water Storage Tank and Energy Generator Improvements. These bonds are supported by a bond contract with Georgetown Township, Holland Township, Zeeland Township, Park Township, Olive Township, Blendon Township, and the City of Hudsonville. The average interest rate of the outstanding bonds is 4.7%.

PROPOSED REFUNDING ISSUE

Refunding bonds will be issued in an amount not-to-exceed \$5,700,000 to refinance the 2002 bonds. The estimated interest rate range is 2.8% to 3.5%.

ANTICIPATED SAVINGS

The net savings after issuance costs are estimated to be up to \$300,000.

SECURITY PLEDGE

As with the 2002 Refunding Bonds issue, primary security for the bonds is the full faith and credit pledge of Georgetown Township, Holland Township, Zeeland Township, Park Township, Olive Township, Blendon Township, and the City of Hudsonville with the full faith and credit pledge of Ottawa County as secondary security. (Both pledges are subject to constitutional, statutory and charter limitations.)

SCHEDULE

The refunding bonds will be sold in February 2011.

Bond Resolution: Ottawa County Water Supply System – Wyoming/Ottawa County System

Motion: To approve the Resolution authorizing the County Road Commission to issue Act 342 Refunding Bonds, in the not-to-exceed amount of \$5,700,000, to refinance the 2002 Water Supply System Bonds – Wyoming/Ottawa County System.

RE: RESOLUTION TO AUTHORIZE THE ISSUANCE OF NOT TO EXCEED
\$5,700,000 OTTAWA COUNTY 2011 REFUNDING BONDS (OTTAWA
COUNTY WATER SUPPLY 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 Township of Blendon, Charter Township of Georgetown, Charter Township of Holland, Township of Olive, Township of Park, Charter Township of Zeeland and City of Hudsonville (hereinafter referred to individually as a "Municipality" and collectively as the "Municipalities") and the County, acting by and through its Board of County Road Commissioners as county agency (the "County Agency"), have entered into the 2002 Ottawa County Water Supply System Improvements Contract dated as of August 1, 2002 (the "Contract"); and

WHEREAS, pursuant to the Contract the County issued its Ottawa County Water Supply System Bonds, Series 2002 dated November 1, 2002 in the original principal amount of \$6,500,000 (hereinafter referred to as the "Prior Bonds") to defray the cost of improving and expanding the Wyoming System as described in the Contract; 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 \$5,550,000, mature in various principal amounts in the years 2011 through 2022 and bear interest at rates per annum which vary from 3.75% to 4.80%; 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 received a proposal from Stifel, Nicolaus & Company, Incorporated (the “Underwriter”) to refund part of the outstanding Prior Bonds; 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 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 Five Million Seven Hundred Thousand Dollars (\$5,700,000) (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 part of the Prior Bonds.

2. BOND DETAILS. The Bonds shall be designated “Ottawa County 2011 Refunding Bonds (Ottawa County Water Supply 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 2011 REFUNDING BOND
(OTTAWA COUNTY WATER SUPPLY SYSTEM)

INTEREST RATE MATURITY DATE DATE OF ORIGINAL ISSUE CUSIP

Registered Owner

Principal Amount

S D E C I M E N

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 identified below, 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 System Bonds, Series 2002 dated November 1, 2002, 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 Township of Blendon, Charter Township of Georgetown, Charter Township of Holland, Township of Olive, Township of Park, Charter Township of Zeeland and

City of Hudsonville (collectively, the "Municipalities") in payment of their respective obligations under a contract dated as of August 1, 2002, among the County 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

(SEAL)

By: _____ By: _____
County Clerk Chairman,
Board of Commissioners

CERTIFICATE OF AUTHENTICATION

(Note: The word "SPECIMEN" is printed in large, outlined letters across the signature lines.)

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 Underwriter 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 the Underwriter, 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 Underwriter, 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 Underwriter and compensation to be paid 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 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 August 1, 2022.
- (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 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. If determined by the Director of Utilities to be applicable at the time of the sale of the Bonds, the Director of Utilities is authorized to designate the Bonds 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 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 Underwriter to enable 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 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.

STATE OF MICHIGAN)
)
COUNTY OF OTTAWA)

I hereby certify that I am the County Clerk of the County of Ottawa, State of Michigan, and that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Commissioners of said County at a regular meeting held on _____, 2011, the original of which resolution is on file in my office. I further certify that notice of said meeting was given in accordance with the provisions of the open meetings act.

County Clerk
County of Ottawa

Action Request



Committee: Finance and Administration Committee
Meeting Date: 1/18/2011
Requesting Department: Human Resources
Submitted By: Marie Waalkes
Agenda Item: 20 th Circuit Court/Juvenile Services Proposal for Reclassification of Five (5) Positions

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the proposal from the 20th Circuit Court/Juvenile Services to:

- To reclassify the position of Juvenile Community Justice Coordinator (Assessment Unit Coordinator), paygrade 09A (Juvenile Court Employees Association Collective Bargaining Agreement) to Juvenile Community Justice Program Supervisor, Court Unclassified paygrade 10.
- To reclassify the position of Treatment Specialist, paygrade 09 (Juvenile Court Employees Association Collective Bargaining Agreement) to Treatment Program Supervisor (Lighthouse Treatment Specialist), Court Unclassified paygrade 10.
- To reclassify a Youth Specialist, paygrade 04 (Juvenile Court Employees Association Collective Bargaining Agreement) to Group Leader, paygrade 05 (Juvenile Court Employees Association Collective Bargaining Agreement).
- To reclassify the position of Director of Juvenile Services, Unclassified paygrade 15 to Director of Juvenile Services, Unclassified paygrade 16.
- To reclassify the position of Juvenile Court Clerk II, paygrade 03 (Juvenile Court Employees Association Collective Bargaining Agreement) to Circuit Court Administrative Assistant, Unclassified paygrade 04.

The net cost of these changes is: \$33,971.00 to be paid from the existing approved budget. Funding for these positions are to be reimbursed fifty percent (50%) by the Child Care fund and 50% from the current 20th Circuit Court/Juvenile Services budget.

SUMMARY OF REQUEST: To reclassify five (5) positions in the Circuit Court/Juvenile Services Department.

FINANCIAL INFORMATION:

Total Cost: \$33,971.00	General Fund Cost: \$16,985.50	Included in Budget:	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
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If not included in budget, recommended funding source: 16.985.50 Child Care Fund

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

<input type="checkbox"/> Mandated	<input checked="" type="checkbox"/> Non-Mandated	<input type="checkbox"/> New Activity
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ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 4: To Continually Improve the County's Organization and Services.

Objective: 1: Review and evaluate the organization, contracts, programs, and services for potential efficiencies.

ADMINISTRATION	<input checked="" type="checkbox"/> Recommended	<input type="checkbox"/> Not Recommended	<input type="checkbox"/> Without Recommended
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County Administrator: Alan G. Vanderberg

Committee/Governing/Advisory Board Approval Date:

Digitally signed by Alan G. Vanderberg,
DN: cn=Alan G. Vanderberg, ou=County of Otsewa, email=avanderberg@otsewa.org
Reason: I am approving this document.
Date: 2011.01.18 15:42:31 -0500

County of Ottawa
2920 CCF
2011 Budget

Employee Name	Union cod.	W/C code	FTE	Salaries Permanent	FICA	Hospi- talization	OPEB	Life	Retirement	Dental	W/C	Unemployment	Optical	Disability	Total Fringes	Total Salaries & fringes	
Christie Custer - JCEA 09	7	7720	1.0000	\$55,179	\$4,221	\$14,138	\$856	\$122	\$3,620	\$726	\$139	\$156	\$167	\$238	\$24,383	\$79,562	
Christie Custer - Court Uncl 10	14	7720	1.0000	\$38,537	\$4,478	\$14,138	\$856	\$195	\$9,149	\$726	\$148	\$165	\$167	\$253	\$30,275	\$88,812	
Difference			0.0000	\$3,358	\$257	\$0	\$0	\$73	\$5,529	\$0	\$9	\$9	\$0	\$15	\$5,892	\$9,250	
Beth Burguard - JCEA 09A	7	7720	1.0000	\$56,850	\$4,349	\$14,138	\$856	\$126	\$3,729	\$726	\$144	\$161	\$167	\$246	\$24,642	\$81,492	
Beth Burguard - Court Uncl 10	14	7720	1.0000	\$58,537	\$4,478	\$14,138	\$856	\$195	\$9,149	\$726	\$148	\$165	\$167	\$253	\$30,275	\$88,812	
Difference			0.0000	\$1,687	\$129	\$0	\$0	\$69	\$5,420	\$0	\$4	\$4	\$0	\$7	\$5,633	\$7,320	
Lindsay Nelson - JCEA 04	7	7720	1.0000	\$33,307	\$2,548	\$14,138	\$856	\$74	\$2,185	\$726	\$84	\$94	\$167	\$144	\$21,016	\$54,323	
Lindsay Nelson - JCEA 05	7	7720	1.0000	\$35,787	\$2,738	\$14,138	\$856	\$79	\$2,348	\$726	\$90	\$101	\$167	\$155	\$21,398	\$57,185	
Difference			0.0000	\$2,480	\$190	\$0	\$0	\$5	\$163	\$0	\$6	\$7	\$0	\$11	\$382	\$2,862	
Sandi Metcalf - Court Uncl 15	14	8810	1.0000	\$93,181	\$7,128	\$14,138	\$856	\$310	\$14,564	\$726	\$22	\$263	\$167	\$403	\$38,577	\$131,758	
Sandi Metcalf - Court Uncl 16	14	8810	1.0000	\$100,611	\$7,697	\$14,138	\$856	\$335	\$15,725	\$726	\$23	\$284	\$167	\$435	\$40,386	\$140,997	
Difference			0.0000	\$7,430	\$569	\$0	\$0	\$25	\$1,161	\$0	\$1	\$21	\$0	\$32	\$1,809	\$9,239	
Juv Ct Clerk II - JCEA 03	7	8810	1.0000	\$29,621	\$2,266	\$14,138	\$856	\$66	\$1,943	\$726	\$7	\$84	\$167	\$128	\$20,381	\$50,002	
Cir Ct Admin Asst - Court Uncl 04	14	8810	1.0000	\$31,696	\$2,425	\$14,138	\$856	\$106	\$4,954	\$726	\$7	\$90	\$167	\$137	\$23,606	\$55,302	
Difference			0.0000	\$2,075	\$159	\$0	\$0	\$40	\$3,011	\$0	\$0	\$6	\$0	\$9	\$3,225	\$5,300	
Total Difference			0.0000	\$17,030	\$1,304	\$0	\$0	\$212	\$15,284	\$0	\$20	\$47	\$0	\$74	\$0	\$16,941	\$33,971

7040.0000 7150.0000 7160.0000 7160.0020 7170.0000 7180.0000 7190.0000 7200.0000 7220.0000 7230.0000 7240.0000

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Juvenile Community Justice Program Supervisor **FUND/DEPARTMENT**
NUMBER: 2920.6623

CHECK ONE: New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
See attached job description

4. Describe the justification for this position (Provide supporting documentation if appropriate.)
See attached proposal data 11.08.2010

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
To continually improve the County's organization and services

6. Will the job functions of this position be for mandated or discretionary functions of the department?
Both

7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
This position supports the court in meeting the Supreme Court Caseflow Guidelines and the CourTools performance measurements identified in the court's budget performance measures. Outcomes will be measured based on the success of the court's budget performance measures as identified in the budget process. Note: 50% of this position is reimbursed by the Child Care Fund.


(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED: 

DATE: 1-6-11

BUDGET DATA: _____
Fiscal Services Department Use Only

CONTROL #: _____
Fiscal Services Department Use Only

TITLE: JUVENILE COMMUNITY JUSTICE PROGRAM SUPERVISOR

EMPLOYEE GROUP: JUVENILE COURT

DEPARTMENT: JUVENILE SERVICES

GRADE: U 10

DATE: January 3, 2011

JOB SUMMARY:

Under the supervision of the treatment services manager, coordinates the comprehensive evaluation of high-risk juveniles involved with the court system in order to assess their probability of success in programs designed to divert them from residential placement. Conducts psychosocial assessments of juvenile offenders and their families and develops recommendations for treatment. Supervises and/or oversees the coordination of services for juveniles in the Juvenile Community Justice (JCJ) program. Reviews requests for changes in levels of service provided to juveniles and recommends appropriate disposition of requests. Monitors agency compliance with treatment plans for juveniles placed in the JCJ Program. Provides direct supervision to court staff assigned to JCJ and coordination of staff on contract through the lead agencies.

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

1. Oversees the daily operation of the Juvenile Community Justice (JCJ) program, coordinating community-based treatment and surveillance for youth at-risk for residential placement and youth returning to their communities after release from placement.
2. Oversees the daily operation of the court's assessment unit.
3. Provides direct supervision of court staff assigned to JCJ, including any Ottawa County Sheriff Deputies assigned.
4. In coordination with the treatment services manager, participates in the selection of; provides training, work assignments and work schedules for; reviews the performance of; and administers collective bargaining agreements, policies and procedures for subordinate staff who provide direct care and supervision for juveniles placed in the JCJ program.
5. In coordination with the treatment services manager, identifies goals and objectives for subordinate staff and provides staff access to training and development opportunities to facilitate professional growth.
6. Conducts and/or provides direction for extensive psychosocial assessments of high-risk juvenile offenders and their families.
7. Develops and/or provides direction regarding recommendations for comprehensive service plans, including residential and other out-of-home placements, substance abuse treatment, sex offender treatment, counseling and referral for psychiatric treatment.
8. Assigns juveniles placed in JCJ program to contractual case management agency and service providers, and determines appropriate treatment level for each JCJ client.
9. Assigns families to service providers for family counseling, parenting skills development and other interventions required to improve family functioning to the level necessary to support reintegration of individual juveniles into their respective households and the community.
10. Coordinates and provides oversight of service plans with contractual case managers, intensive supervision officers, Ottawa Area Intermediate School District and the Court's Juvenile Justice Institute alternative school program, contractual service providers and other provider agencies.
11. Monitors the compliance with contracts between the court and JCJ service providers.
12. Monitors progress of juveniles in JCJ in order to ensure they are receiving prescribed services; actively participating in treatment services; making appropriate progress; and complying with the terms and conditions of their court orders.
13. Evaluates each juvenile's progress in achieving treatment goals; recommends changes in treatment plans and strategies to improve individual outcomes.
14. Maintains JCJ program files; collects and compiles program and juvenile assessment data; and evaluates individual juvenile outcomes and program performance.
15. Conducts case management team meetings with all internal and contractual providers involved in a given case to assess a juvenile's progress and ensure consistency of services.
16. Participates in resource team meetings through assessment presentations.

17. Receives, audits and reconciles invoices from all contractual service providers to ensure the county is properly charged for authorized services to juveniles.
18. Maintains clinical case files and case notes for proper documentation of assessments, diagnoses, progress and treatment services delivered.
19. Develops and implements quality control and quality assurance protocols for assessment and/or JCJ treatment services to ensure continuous improvement in outcomes and efficient allocation of available resources.
20. Develops, updates and maintains the Juvenile Community Justice policies and procedures manual, assessment forms, permission to treat and permission to release information forms and other forms.
21. Participates in the development of proposals for submission to grant and contract funding agencies, as appropriate.
22. Establishes and maintains working relationships with a broad range of public and private community resources for treatment and post-treatment community integration of juveniles.
23. Assists the treatment services manager in the preparation of general fund and Child Care Fund budgets.
24. Performs other functions as required.

CONTACTS: This position has frequent contact with:

1. Juvenile offenders.
2. Court staff assigned as treatment specialists, caseworkers, and group leaders
3. Ottawa County Health Department.
4. Community Mental Health.
5. Juvenile Detention Center staff.
6. Ottawa Area Intermediate School District.
7. Juvenile Justice Institute administrators and teachers.
8. Contractual case managers.
9. Parents, guardians, siblings and other members of juveniles' families.
10. Medical and mental health practitioners.
11. Teachers and school administrators.
12. Law enforcement officers and surveillance officers.
13. Drug Court staff.
14. Civic, business, faith-based and other community groups.
15. Michigan Works!
16. Department of Human Services.

REQUIRED KNOWLEDGE AND SKILLS:

1. Thorough working knowledge of supervisory principles and practices.
2. Thorough working knowledge of developmental, abnormal and behavioral psychology and behavior modification principles and practices.
3. Thorough working knowledge of youth intervention and treatment programs.
4. Thorough working knowledge of the Michigan Court Rules, Michigan Juvenile Code and the Michigan Judicial Institute's Delinquency Bench Book.
5. Thorough working knowledge of principles and practices of cognitive, behavioral, affective and other treatment modalities.
6. Thorough working knowledge of substance abuse prevention programs and principles, and drug and alcohol testing protocols.
7. Thorough working knowledge of family and peer group dynamics and other sociological factors influencing juvenile and adolescent behavior.
8. Thorough working knowledge of the juvenile justice system and federal, state and local statutes and regulations with respect to the involuntary detention of juveniles.
9. Thorough working knowledge of psychosocial assessment instrument, psychological assessments and the interpretation of the results.
10. Thorough working knowledge of quality assurance practices and protocols.
11. Knowledge of public and private community resources available to juveniles.
12. Computer literacy in word-processing, spreadsheet, database management and other applications software.
13. Thorough interpersonal and human relations skills.
14. Thorough oral and written communication skills.

15. Some understanding of budget management.
16. Ability to gain the respect, confidence and cooperation of youth and to interact with at-risk youth in a positive, patient and caring manner while maintaining appropriate discipline, structure and boundaries.
17. Ability to interact positively and professionally with at-risk youth from widely diverse cultural and socioeconomic backgrounds and with varying levels of social and interpersonal communications skills.

NOTE: Employees in this classification must be able to pass a stringent background investigation.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

Master's degree in social work, psychology, sociology or a related field combined with two years of progressively responsible experience in providing treatment services to at-risk youth.

LICENSES AND CERTIFICATIONS:

1. Must possess a valid Michigan driver's license.
2. Must complete the Michigan Judicial Institute certification training for juvenile court staff within two years from the date of employment.
3. Licensed in the State of Michigan in social work, psychology or counseling.

PHYSICAL REQUIREMENTS:

1. Must maintain freedom from tuberculosis, as certified by appropriate medical testing.
2. Must possess sufficient visual acuity, with or without corrective lenses, to visually monitor clients during assessments.
3. Must possess sufficient auditory acuity, with or without audio-logical appliances, to monitor clients.
4. Must have sufficient mobility, with or without assistive devices, to supervise and observe residents participating in activities in all areas of the facility.

WORKING CONDITIONS:

May be exposed to risk of physical violence while conducting client home visits. May be exposed to bloodborne pathogens if required to conduct a drug or alcohol screening test.

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Treatment Program Supervisor **FUND/DEPARTMENT NUMBER:** 2920.6620

CHECK ONE: New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
See attached job description

4. Describe the justification for this position (Provide supporting documentation if appropriate.)
See attached proposal dated 11.08.2011

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
To continually improve the County's organization and services

6. Will the job functions of this position be for mandated or discretionary functions of the department?
Both

7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
This position supports the court in meeting the Supreme Court Caseload Guidelines and the CourTools performance measurements identified in the court's budget performance measures. Outcomes will be measured based on the success of the court's budget performance measures as identified in the budget process. Note: 50% of this position is reimbursed by the Child Care Fund.

(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED:  DATE: 1-6-11

BUDGET DATA: _____ **CONTROL #:** _____
Fiscal Services Department Use Only Fiscal Services Department Use Only

TITLE: TREATMENT PROGRAMS SUPERVISOR
EMPLOYEE GROUP: DETENTION
DEPARTMENT: JUVENILE SERVICES **GRADE:** U 10
DATE: January 4, 2011

JOB SUMMARY:

Under the supervision of the detention superintendent, oversees, directs and/or provides individual, family and group therapy for juvenile offenders and their families as part of a specialized treatment program designed to prevent further escalation of juveniles in the juvenile justice system. Supervises the assessments of juveniles and their families; leads a treatment team in the development of individualized treatment plans and goals; facilitates psycho-educational and support groups. Provides clinical services to assigned juveniles in the context of a larger treatment team representing all segments of the juvenile justice process. May be assigned to oversee the treatment of offenders confined in the juvenile detention center, or other youth needing treatment services. Provides direct supervision to court staff as assigned to the Lighthouse program and/or other treatment programs, as requested.

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

1. Oversees the daily operation of treatment programs, as identified by court administration, including, but not limited to, the Lighthouse Program for girls in the Ottawa County Juvenile Detention Center.
2. Provides direct supervision of teams put together to provide treatment programs. A team may be made up of staff members in a variety of positions, including group leaders, youth specialists, and relief staff assigned to detention.
3. In coordination with the superintendent of detention, participates in the selection of; provides training, work assignments and work schedules for; reviews the performance of; and administers collective bargaining agreements, policies and procedures for subordinate staff who provide direct care and supervision for juveniles placed in a treatment program.
4. In coordination with the superintendent of detention, identifies goals and objectives for subordinate staff and provides staff access to training and development opportunities to facilitate professional growth.
5. Collaborates with the superintendent of detention in providing assessments of youth referred to a treatment program.
6. Directs communication with courts from other Michigan counties considering and/or referring youth to a treatment program.
7. Collaborates with the superintendent of detention in the development of, and the monitoring of, program budgets.
8. Schedules and oversees regular treatment program team meetings, planning sessions, and other meetings set to assess and improve a program's performance.
9. Meets with court administration and judges as requested to report on program progress, future plans and challenges.
10. Identify and implement strategies to effect improvements in individual and family psychological and social functioning within the structure of the juvenile justice system.
11. Provides intensive therapy to juvenile offenders and their families in individual, group, and family sessions.
12. Administers assessment instruments to diagnose psychological, emotional, behavioral, cognitive and other problems; establish goals for juveniles and their families, and develop treatment plans.
13. Employs a range of clinical treatment therapies, including cognitive-behavioral, affective therapeutic and experiential interventions as appropriate to diagnoses and needs.
14. Refers juveniles requiring treatment beyond the scope of court programs to outside clinicians and treatment services.
15. Maintains clinical case files and CourtStream case notes for proper documentation of juvenile assessments, diagnoses, progress and treatment services delivered.
16. Administers interim assessment instruments to measure changes in client behavior and psychological, social and emotional functioning; evaluate client progress in achieving treatment goals; and recommend changes in treatment plans and strategies as needed.

17. Participates in treatment teams and assessment of individual and group progress in achieving treatment goals.
18. Oversees the treatment program team in the development of placement recommendations to courts (20th Circuit and other Michigan county courts, as required) for individual offenders, including foster care and other out-of-home community placements, as well as placement in in-patient and residential treatment facilities.
19. Collaborates with school administrators, teachers, mental health clinicians, caseworkers, probation officers, and community resources to develop and deliver community-based treatment, supervision and community-based aftercare programs for juveniles.
20. Supervises experiential treatment exercises to teach pro-social and teamwork skills and develop improved self-esteem.
21. Develops and delivers curricula in anger management, impulse control, parenting skills, conflict resolution, interpersonal communications and life skills.
22. Establishes and maintains working relationships with a broad range of public and private community resources for treatment and post-treatment community integration of juveniles.
23. Develops and delivers presentations on at-risk youth and the need to develop pro-social opportunities and resources to civic, community, business, educational and faith-based groups.
24. May provide clinical supervision for undergraduate and graduate-level interns in criminal justice, psychology, sociology and/or social work.
25. May work a nontraditional schedule, including evenings and weekends.
26. Performs other functions as required.

CONTACTS: This position has frequent contact with:

1. Juvenile offenders
2. Court staff assigned as treatment specialists, caseworkers, group leaders, youth specialists
3. Ottawa County Community Mental Health
4. Ottawa Area Intermediate School District
5. Department of Human Services (DHS)
6. Court administration and judges
7. Ottawa County Health Department
8. Juvenile Detention Center staff
9. Contractual case managers
10. Parents, guardians, siblings and other members of juveniles' families
11. Medical and mental health practitioners
12. Teachers and school administrators
13. Law enforcement officers and surveillance officers
14. Drug Court staff
15. Civic, business, faith-based and other community groups
16. Out-of-county youth participating in a treatment program (including Lighthouse), courts and community agencies from other Michigan counties, including: caseworkers, treatment providers, mental health agencies, DHS, etc.

REQUIRED KNOWLEDGE AND SKILLS:

1. Thorough working knowledge of supervisory principles and practices.
2. Thorough working knowledge of developmental, abnormal and behavioral psychology and behavior modification principles and practices.
3. Thorough working knowledge of the principles and practices of child and youth guidance and counseling.
4. Thorough working knowledge of youth intervention and treatment programs.
5. Thorough working knowledge of the Michigan Court Rules, Michigan, Juvenile Code and the Michigan Judicial Institute's Delinquency Bench Book.
6. Thorough working knowledge of principles and practices of cognitive, behavioral, affective, and other treatment modalities.
7. Thorough working knowledge of substance abuse prevention programs and principles, and drug and alcohol testing protocols.

8. Thorough working knowledge of family and peer group dynamics and other sociological factors influencing juvenile and adolescent behavior.
9. Thorough working knowledge of the juvenile justice system and federal, state and local statutes and regulations with respect to the involuntary detention of juveniles.
10. Knowledge of public and private community resources available to juveniles.
11. Computer literacy and familiarity with word-processing, spreadsheet, database management and other applications software.
12. Thorough interpersonal and human relations skills.
13. Thorough oral and written communication skills.
14. Ability to gain the respect, confidence and cooperation of youth, and to interact with youth with problems in a positive, patient and caring manner while maintaining appropriate discipline and structure.
15. Ability to interact positively and professionally with at-risk youth from widely diverse cultural and socioeconomic backgrounds and with varying levels of social and interpersonal communications skills.

NOTE: Employees in this classification must be able to pass a stringent background investigation.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

Master's degree in social work, psychology, sociology or a related field combined with one (1) year of progressively responsible experience in providing treatment services to at-risk youth, or an equivalent combination of education, training and experience.

LICENSES AND CERTIFICATIONS:

1. Required to possess and maintain State of Michigan license as Limited License or Temporary Limited License Psychologist, Fully Licensed Psychologist, Licensed Social Worker, or Licensed Professional counselor.
2. Must complete the Michigan Judicial Institute's certification training for juvenile court staff within two years from the date of employment.
3. Must possess a valid Michigan driver's license.

PHYSICAL REQUIREMENTS:

1. Must maintain freedom from tuberculosis, as certified by appropriate medical testing.
2. Must possess sufficient visual acuity, with or without corrective lenses, to visually monitor special treatment program residents in all activities, including while doing assessments.
3. Must possess sufficient auditory acuity, with or without audio-logical appliances, to monitor special treatment program residents in all activities, including while doing assessments.
4. Must have the ability to detect smoke, fire and contraband when working in the detention center.
5. Must have sufficient mobility, with or without assistive devices, to supervise and observe special treatment program residents participating in activities both in the detention center and in the community.
6. Must have sufficient mobility, strength and dexterity to search individual resident housing areas for contraband.
7. Must possess sufficient strength and mobility to subdue and restrain residents when necessary.

WORKING CONDITIONS:

May be exposed to risk of physical violence while conducting client home visits. May be exposed to bloodborne pathogens if required to conduct a drug or alcohol screening test or in the course of working in the detention center.

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Group Leader

FUND/DEPARTMENT NUMBER: 2920.6620

CHECK ONE: New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
See attached job description.

4. Describe the justification for this position (Provide supporting documentation if appropriate.)
See attached proposal dated 11.08.10

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
To continually improve the County's organization and services

6. Will the job functions of this position be for mandated or discretionary functions of the department?
Both

7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
This position supports the court in meeting the Supreme Court Caseflow Guidelines and the CourTools performance measurements identified in the court's budget performance measures. Outcomes will be measured based on the success of the court's budget performance measures as identified in the budget process. Note: 50% of this position is reimbursed by the Child Care Fund.

(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

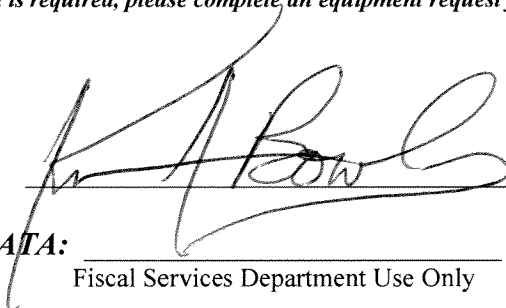
COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED: _____



DATE: _____

1-6-11

BUDGET DATA: _____

Fiscal Services Department Use Only

CONTROL #: _____

Fiscal Services Department Use Only

OTTAWA COUNTY

TITLE: GROUP LEADER
DEPARTMENT: JUVENILE SERVICES
DATE: 12/28/2008

EMPLOYEE GROUP: JUVENILE SERVICES
GRADE: J05

JOB SUMMARY:

Under supervision of the shift supervisor (if assigned to the Detention Center) or the Treatment Services Manager (if assigned to the Treatment Unit), provides behavioral assessment and supportive counseling services for youth. In Detention, supervises resident participation in the Guided Group Interaction Program, and assists residents in developing pro-social, teamwork, and dispute resolution skills. In general, participates in the development and delivery of individualized treatment programs to address emotional and behavioral problems of juveniles. May perform any and all functions of the Youth Specialist classification within Detention, as necessary, to ensure the safety and security of residents and staff of the Center. Facilitates the development of pro-social skills, provides basic case supervision and may provide surveillance, drug testing or other services as needed within the community (Treatment Unit).

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

1. Participates in treatment teams to develop and deliver individualized treatment programs.
2. Re-evaluates individual service plans after first thirty days in Detention and every fifteen days thereafter, in order to accomplish individual goals.
3. Contacts caseworkers, schools, mental health clinicians, and community resources to develop recommendations for community-based supervision and community-re-integration programs for individual youth.
4. Observes individual resident behavioral, emotional and social functioning and makes recommendations to the resident's treatment team.
5. Supervises resident participation in the Guided Group Interaction Program, facilitating daily group meetings in each pod and assisting residents in resolving interpersonal issues within the respective groups and providing positive reinforcement for individual accomplishments.
6. Assists residents in developing individual responsibility for their actions and enhances the ability of residents to take ownership for their successes and failures.
7. Assists residents in developing behavioral controls and positive dispute resolution skills.
8. Develops and implements pro-social learning modules.
9. Evaluates and records daily progress for residents on individual and group progress sheets.
10. Evaluates and reports individual goals and progress towards achieving goals on weekly progress forms.
11. Serves as a positive role model and an adult mentor for residents.

12. Attends daily shift-change meetings to provide information about specific residents and group status to incoming staff.
13. Performs any and all functions of the Youth Specialist classification as necessary.
14. Performs other functions as required.

CONTACTS: This position has frequent contact with:

1. Parents and guardians of facility residents.
2. Caseworkers.
3. Clergy.
4. Medical and mental health practitioners.
5. Teachers.
6. Treatment Specialists.
7. Law enforcement officers.
8. Drug Court staff.

REQUIRED KNOWLEDGE AND SKILLS:

1. Good working knowledge of the theory, principles and applications of child and adolescent development.
2. Good working knowledge of the principles and practices of child and adolescent guidance counseling.
3. Good working knowledge of Court programs.
4. Good working knowledge of the juvenile justice system; and federal, state and local statutes; and regulations with respect to the involuntary detention of juveniles.
5. Good working knowledge of the Michigan Court Rules.
6. Good working knowledge of the principles and practices of teamwork.
7. Good working knowledge of crowd control, crisis prevention and restraint techniques as applicable to the facility.
8. Knowledge of public and private community resources available to juveniles.
9. Computer literacy and familiarity with word-processing, spreadsheet, database management and other applications software.
10. Good interpersonal and human relations skills, as well as oral and written communication skills.

11. Knowledge of supervisory principles and practices
12. Ability to gain the respect, confidence and cooperation of youth, and to interact with at-risk youth from widely diverse cultural and socioeconomic backgrounds and with varying levels of social and interpersonal communications skills in a positive, patient and caring manner while maintaining appropriate discipline and structure.

NOTE: Employees in this classification must be able to pass a stringent background investigation.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

Bachelor's degree in human services, criminal justice, psychology, sociology or a related field combined with four (4) years of progressively responsible experience in delivering intervention and/or developmental services to delinquent youth preferred, or an equivalent combination of education, training and experience.

LICENSES AND CERTIFICATIONS:

1. Valid State of Michigan Driver's License.
2. Crisis Prevention/Intervention Training preferred.
3. Must successfully complete and obtain certification in basic first aid and CPR training within six months of date of hire.

PHYSICAL REQUIREMENTS:

1. Must maintain freedom from tuberculosis, as certified by appropriate medical testing.
2. Must possess sufficient visual acuity, with or without corrective lenses, to visually monitor facility residents in all activities.
3. Must possess sufficient auditory acuity, with or without audio-logical appliances, to monitor residents in all activities.
4. Must have the ability to detect smoke, fire and contraband in the facility.
5. Must have sufficient mobility, with or without assistive devices, to supervise and observe residents participating in activities in all areas of the facility.
6. Must have sufficient mobility, strength and dexterity to search individual resident housing areas for contraband and weapons.
7. Must possess sufficient strength and mobility to subdue and restrain residents when necessary.

WORKING CONDITIONS:

May be exposed to physical violence while attempting to subdue or restrain a resident or to exert control during a group disturbance. May be exposed to blood borne pathogens while attempting to subdue or restrain a resident.

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Director of Juvenile Services **FUND/DEPARTMENT NUMBER:** 1010.1490;
2920.6623; 2920.6624

CHECK ONE: New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
See attached job description
4. Describe the justification for this position (Provide supporting documentation if appropriate.)
See attached proposal dated 11.08.2010
5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
To continually improve the County's organization and services
6. Will the job functions of this position be for mandated or discretionary functions of the department?
Both
7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
All the court's performance measurements - Supreme Court Case Management Guidelines, American Correctional Association and the CourtTools performance measures identified in the budget process - are the responsibility of this position. Outcomes will be measured as defined in the current budget performance measurements.
Note: Approximately 42.5% of this position is reimbursed by the Child Care Fund budget.

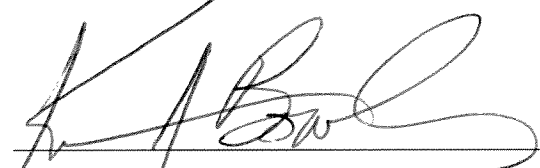
(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED: 

DATE: 1-6-11

BUDGET DATA: _____
Fiscal Services Department Use Only

CONTROL #: _____
Fiscal Services Department Use Only

HUMAN RESOURCES

JOB NUMBER:**TITLE:** JUVENILE SERVICES DIRECTOR**DEPARTMENT:** JUVENILE SERVICES**DATE:** 01/06/2009**EMPLOYEE GROUP:** COURT UNCLASSIFIED**GRADE:** 16**FLSA STATUS:** EXEMPT**JOB SUMMARY:**

Under the direction of the Circuit Court Administrator, directs all non-judicial functions of the Family Division - Circuit Court in matters pertaining to juvenile delinquency, abuse and neglect, termination of parental rights/adoption and emancipation. In accordance with the provisions of Federal Juvenile Justice and Delinquency Prevention Act (JJDPA) of 1974, as amended, and the Michigan Probate Act (PA 288 of 1939), designs, develops, directs the implementation of, and evaluates innovative programs, services and practices to ensure that children and youth under jurisdiction of the court receive appropriate supervision, treatment and/or placement services. Designs, develops and implements, and directs the design, development and implementation of, short- and long-range strategies and plans to reduce juvenile delinquency through pro-active support and treatment plans for juveniles in the juvenile justice system and at-risk juveniles in the community. Serves as Director of the Drug Treatment Courts. Actively pursues opportunities at the local, state and federal levels to expand the resources available to the department and the community.

REPORTS TO: Circuit Court Administrator**SUPERVISES:** 1 Juvenile Services Assistant Director, 1 Juvenile Detention Center Superintendent, 1 Drug Court Coordinator, 1 Juvenile Register, 1 Drug Court Clerk**Indirectly Supervises:** 1 Juvenile Detention Center Assistant Superintendent, 1 Detention Center Clerk, 5 Group Leaders, 5 Shift Supervisors, 19 Youth Specialists, 1 Training Coordinator, 1 Casework Services Manager, 2 Senior Caseworkers, 12 Caseworkers, 2 ISP/Surveillance Officers, 1 Treatment Services Manager, 6 Treatment Specialists, 1 Assessment Unit Coordinator, 1 Program Supervisor, 1 Assistant Juvenile Register, 1 Reimbursement Clerk, 3 Juvenile Court Clerks, 1 Judicial Clerk**BUDGETS:****Controls:****Exercises signature authority for:** \$**Administers Grants and Contracts of:** N/A**ESSENTIAL JOB FUNCTIONS:** The essential functions of this position include, but are not limited to, the following:

1. Under the direction of the Circuit Court Administrator, directs the development of short- and long-range plans and strategies to ensure the availability of programs and resources to reduce the incidence of juvenile delinquency, improve outcomes for youth already involved with the juvenile justice system, and protect and preserve the interests of victims of child abuse and neglect.
2. Manages the development of policies, programs and practices to reduce the incidence of juvenile delinquency and prevent further escalation of juveniles into the juvenile justice system through intensive community-based supervision and treatment programs, effective case management services for youth and families, collaboration with community partners to provide on-going community support and services to promote and maintain pro-social behavior and successful life skills.

3. Identifies potential sources of funding to supplement and expand County resources for programs and services and develops and/or supervises the development of funding proposals for submission to public and private funding agencies to support evidence-based treatment and intervention programs and services.
4. Develops and directs the administration of program evaluation studies to assess the efficacy of Juvenile Services programs and services in achieving objectives for youthful offenders in the Detention Center, in other residential placements, and in community-based programs, and for juvenile wards of the court.
5. Develops and directs the implementation of quality assurance and quality control practices and protocols to ensure continuous improvement in the quality of programs and services delivered by Juvenile Services.
6. Administers policies and procedures and collective bargaining agreements for; hires and terminates; provides training, schedules and work direction for; evaluates the performance of; administers discipline; and fulfills other management and supervisory functions for employees engaged in providing custodial care, case management and therapeutic treatment for juveniles charged with or ordered to detention and/or supervision and treatment for violations of the law, violations of court orders and/or status offenses; and engaged in providing foster care placements for wards of the court.
7. Identifies goals and objectives for subordinate staff and provides staff access to training and development opportunities to facilitate professional and personal growth.
8. Ensures that all staff have access to in-service training and comply with continuing education and training requirements for continuing licensure and certification.
9. Designs, develops, implements, administers, and directs the implementation and administration of policies and procedures to ensure that all programs, services and actions comply with the provisions of the Federal Juvenile Justice and Delinquency Prevention Act (JJDPA) of 1974, as amended; the Michigan Probate Act (PA 288 of 1939), as amended; State of Michigan Child Care licensing rules and regulations; American Corrections Association accreditation standards; Michigan Court Rules; and professional standards of practice and codes of ethics.
10. Directs the development of the annual Juvenile Services operating, personnel and capital budget proposals for consideration by the Board of Commissioners and the County Administrator.
11. Directs the financial operations of Juvenile Services and controls budgets.
12. Monitors new and pending federal and state legislation, rules, regulations, judicial precedents and administrative rulings with respect to the adjudication, detention, care and treatment of juvenile offenders; child abuse and neglect; and foster care placements; and ensures that all Juvenile Services policies, procedures practices and programs are modified to maintain compliance.
13. Prepares and delivers a variety of financial, program evaluation and other reports and presentations to the Board of Commissioners, Court, Circuit Court Leadership Team, State Court Administrator's Office, Department of Human Services, external funding agencies, and other internal and external constituencies.
14. Serves as Director of the Adult and Juvenile Drug Treatment Courts, ensuring efficient operations and delivery of quality, cost-effective treatment services to participants.
15. Develops working relationships and collaborates with public and private sector community partners to address issues related to juvenile delinquency, substance abuse, child abuse and neglect, and supportive programs for at-risk children and youth.
16. Ensures that all case flow policies and procedures comply with Michigan Juvenile Justice Benchbook and Michigan Court Rules, and all juvenile case records are properly maintained.
17. Serves as a member of the Circuit Court Leadership Team.

CONTACTS: This position has frequent contact with:

1. Board of Commissioners and subcommittees thereof.
2. Administrators and staff throughout the Juvenile Services division of the Circuit Court.
3. Human Resources.
4. Fiscal Services.
5. Prosecutor's Office.
6. K-12 school districts and OASD.
7. Law enforcement jurisdictions throughout Ottawa Counties.
8. State Court Administrator's Office.
9. Michigan Department of Human Services.
10. School administrators.
11. Civic and community groups.
12. Community Mental Health.
13. Health Department.
14. Contractual service providers.
15. Volunteer agencies.
16. Human services agencies.
17. Other community partners.
18. Drug treatment courts in other counties.
19. Members of the general public.

REQUIRED KNOWLEDGE AND SKILLS:

1. Thorough working knowledge of the principles and practices of public and court administration.
2. Thorough working knowledge of the Federal Juvenile Justice and Delinquency Prevention Act (JJDP) of 1974, as amended and the Michigan Probate Act (PA 288 of 1939), as amended.
3. Thorough working knowledge of the structure and operations of the juvenile justice system.
4. Thorough working knowledge of managerial and supervisory principles and practices.
5. Thorough working knowledge of the theory, principles and applications of child, developmental and behavioral psychology.
6. Thorough working knowledge of the State Court Administrator's Office rules, regulations and requirements, Michigan Juvenile Justice Benchbook, and Michigan Court Rules.

7. Thorough working knowledge of the structure, principles and practices of drug treatment court programs.
8. Thorough working knowledge of youth intervention and treatment programs.
9. Thorough working knowledge of the principles and practices of team building.
10. Extensive knowledge of public and private community resources available to at-risk juveniles and juvenile offenders during and after release from detention and/or supervision by the court.
11. Computer literacy and familiarity with word-processing, spreadsheet, database management and other applications software.
12. Excellent interpersonal and human relations skills.
13. Excellent oral and written communication skills.
14. Thorough working knowledge of strategic planning.
16. Through working knowledge of evaluation theory and its applications.
17. Thorough working knowledge of program assessment and quality assurance principles, practices, protocols and instruments.
18. Thorough working knowledge of proposal development and grant writing principles and practices.
19. Excellent interpersonal and human relations skills.
20. Excellent oral and written communications skills.
21. Ability to interact positively and objectively with elected officials, judges, law enforcement officers, officers of the court, managers, supervisors, employees, collective bargaining representatives, external consultants, state and federal agency staff, and members of the general public from a wide range of cultural and socio-economic backgrounds and with varying levels of interpersonal communications skills.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

Master's degree in court administration, public administration, sociology, social work, psychology, criminal justice, or closely related field and at least four years of progressively responsible experience in juvenile justice, including at least two years in case management or treatment services, two years as a supervisor or manager and two years in program and policy development, administration and evaluation; or an equivalent combination of education and experience.

LICENSES AND CERTIFICATIONS:

Certification from the Michigan Judicial Institute in Basic Counseling, Law I, and Law II.

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.

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Circuit Court Administrative Assistant
2920.6624

FUND/DEPARTMENT NUMBER:

CHECK ONE: New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
See attached job description.

4. Describe the justification for this position (Provide supporting documentation if appropriate.)
See attached proposal dated 11.08.10

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
To continually improve the County's organization and services

6. Will the job functions of this position be for mandated or discretionary functions of the department?
Both

7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
This position supports the court in meeting the Supreme Court Caseflow Guidelines and the CourTools performance measurements identified in the court's budget performance measures. Outcomes will be measured based on the success of the court's budget performance measures as identified in the budget process. Note: 50% of this position is reimbursed by the Child Care Fund.

(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED:  DATE: 1-6-11

BUDGET DATA: _____
Fiscal Services Department Use Only

CONTROL #: _____
Fiscal Services Department Use Only

TITLE: ADMINISTRATIVE ASSISTANT
DEPARTMENT: CIRCUIT COURT -
JUVENILE SERVICES

EMPLOYEE GROUP: CT UNCLASSIFIED
GRADE: U04 (\$14.58-\$18.23/HR)
(\$30,223-\$37,789)

DATE: 1/1/11

JOB SUMMARY: Under limited supervision, provides executive support for the Circuit Court Administrator, Director of Juvenile Services and the Administrative Team. Performs highly responsible clerical, technical and sub-administrative work of a confidential nature for the court requiring detailed knowledge of specialized court and department operations, rules and technical and administrative procedures and/or is responsible for complex administrative functions within the court.

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

1. Manages and maintains the Circuit Court administrator's schedule and other team members' calendars, as requested; prepares and distributes meeting agendas and all materials; schedules meeting sites and/or coordinates teleconference meetings on a local, state and national level; and provides other direct support for the administrator and director.
2. Drafts agenda items; prepares supporting documentation; and monitors the progress of tasks and assignments which may require researching issues and collecting and compiling information identified in meetings.
3. Assists the administrator, director and/or administrative team members on special projects by making calls, collecting and compiling information, checking on various potential sources of information, and providing related support assistance.
4. Supports the management of relationships with external partners; schedules meetings; manages the flow of information between partners and court administration; receives work in progress; and ensures agreed upon support services are provided.
5. Prepares correspondence and other documents for signature; researches issues by calling other counties or agencies and collecting and compiling information.
6. Collects, compiles and prepares data reports for use in developing the court's annual report and strategic plan.
7. Coordinate travel arrangements for court administration
8. Performs the role of the court contact with other governmental agencies to exchange information on matters of mutual interest.
9. Serves as clerical back up for Juvenile Services.
10. Oversees activities of support staff, ensures timely completion of all support function, and responds to requests and inquiries of administrative staff in the absence of the Juvenile Register.
11. Performs a variety of support functions such as metering mail, filing, preparing mailing lists, making copies, and related tasks.
12. Performs other specialized duties as directed.

CONTACTS:

This position has frequent contact with:

1. Elected officials, department directors, managers and supervisors throughout the County.
2. Professional organizations such as National Center for State Courts, National Association for Court Management, State Justice Institute, State Court Administrative Office, Michigan Association of Circuit Court Administrators, Michigan Association of Family Court Administrators, etc.
3. Officials of the Judicial and Legislative branches of government.

REQUIRED KNOWLEDGE AND SKILLS:

1. Thorough understanding of confidentiality and privacy issues.
2. Working knowledge of court administration practices and principles.
3. Computer literacy, including thorough working knowledge of word processing, spreadsheets, database management applications software and power point.
4. Excellent oral and written communication skills.
5. Excellent interpersonal and human relations skills.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

High school graduation with the equivalent of one year of advanced coursework in data processing or related areas. Associate's Degree in business administration, accounting, or related area preferred.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Human Resources

Submitted By: Marie Waalkes

Agenda Item: Position Request for Community Mental Health IT Program Coordinator

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the proposal from the Information Technology Department and Community Mental Health to create one (1) full-time Information Technology Program Coordinator at Unclassified/paygrade 07, for an annual cost of \$90,883 with funding to come from Medicaid Funds.

SUMMARY OF REQUEST:

CMH's information technology needs continue to grow. We need a full-time management level IT position dedicated to designing, developing, modifying and improving proprietary and purchased software applications. and analyzing the operating processes of CMH to identify opportunities to improve efficiency with new technologies; and to maintain the functionality and integrity of information processing and data communications operations.

This position request is part of the overall organizational restructuring led by Dr. Michael Brashears.

FINANCIAL INFORMATION:

Total Cost: \$90,883.00 | General Fund Cost: \$90,883.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source: Medicaid Funding

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal:

- 2: To Maintain & Enhance Communication with Citizens, Employees & Other Stakeholders.
- 3: To Contribute to a Healthy Physical, Economic, & Community Environment.
- 4: Continually Improve Co. Organi.

Objective:

- 2: Review and update a comprehensive communication plan to maximize communication with citizens.
- 3: Continue initiatives to preserve the physical environment.
- 4: Continue initiatives to positively impact the community.
- 1: Review and evaluate the organization, contracts, programs, and services for potential efficiencies.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, ou=County of Ottawa, ou=Administrator's Office, email=avanderberg@mottawa.org
Reason: I am approving this document
Date: 2011.01.13 15:52:51 -0500

Committee/Governing/Advisory Board Approval Date: Pick from list

County of Ottawa
 Estimated Personnel Costs
 IT Department

Employee Name	Union code	W/C code	FTE	Salaries Permanent	FICA	Hospi- talization	OPEB	Life	Retirement	457 Match	Dental	W/C	Longevity	Unemployment	Optical	Disability	Total Fringes	Total Salaries & fringes
IT Coord - 07, C step	14	8810	1.0000	\$59,685	\$4,566	\$14,684	\$974	\$199	\$9,394	\$0	\$732	\$14	\$0	\$209	\$164	\$262	\$31,198	\$90,883
				7040.0000	7150.0000	7160.0000	7160.0020	7170.0000	7180.0000	7180.0010	7190.0000	7200.0000	7210.0000	7220.0000	7230.0000	7240.0000		

COUNTY OF OTTAWA
2011 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Community Mental Health IT Program Coordinator **FUND/DEPARTMENT NUMBER:**

CHECK ONE: New Position: Number of hours per week requested: 40
 Expansion of Existing Hours: From: _____ To: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit:

2. Proposed Pay Grade:

3. Briefly describe the functions of this position:
The Community Mental Health (CMH) IT Services Program Coordinator manages the design, development, delivery and maintenance of information systems. This position directly supports the CMH Executive Director by meeting the specific information technology, data collection, data analysis, and data processing needs of CMH.
4. Describe the justification for this position (Provide supporting documentation if appropriate.)
CMH's information technology needs continue to grow. We need a full-time management level IT position dedicated to designing, developing, modifying and improving proprietary and purchased software applications, and analyzing the operating processes of CMH to identify opportunities to improve efficiency with new technologies; and to maintain the functionality and integrity of information processing and data communications operations
5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.
2. To maintain and enhance communication with citizens, employees, and other stakeholders. 3. To contribute to a healthy physical, economic and community environment. 4. To continually improve the County's organization and services.
6. Will the job functions of this position be for mandated or discretionary functions of the department?
Mandated
7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?
CMHOC has developed a sophisticated clinical outcome matrix. The IT program coordinator will be involved in monitoring outcome data that will help teams to adjust the treatment approach as needed. This individual will be responsible for assuring that performance measures related to data reporting and State requirements are met. They will be responsible for all IT and data requirements mandated by our accrediting body (CARF).

(If the position being requested does not have an existing job description, please attach a description of anticipated duties.)

COST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR:

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR:

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION:
(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED: _____ DATE: _____

BUDGET DATA: _____
Fiscal Services Department Use Only

CONTROL #: _____
Fiscal Services Department Use Only

OTTAWA COUNTY HUMAN RESOURCES

JOB NUMBER: **EMPLOYEE GROUP:** UNCLASSIFIED
TITLE: ~~MANAGER-COORDINATOR~~ OF CMH IT SERVICES **GRADE:** 087
DEPARTMENT: INFORMATION TECHNOLOGY **FLSA STATUS:** EXEMPT
DATE: 10/11/10

JOB SUMMARY:

Under the direction of the Information Technology (IT) Director, The Manager of Community Mental Health (CMH) IT Services manages the design, development, delivery and maintenance of information systems. This position directly supports the CMH Executive Director by meeting the specific information technology, data collection, data analysis, and data processing needs of CMH. Manages and directs the activities of the programmer/analyst in designing, developing, modifying and improving proprietary and purchased software applications. Analyzes the operating processes of CMH to identify opportunities to improve efficiency with new technologies; and to maintain the functionality and integrity of information processing and data communications operations. Coordinates other technology services for CMH within the IT Department.

REPORTS TO: IT Director ~~CMH EXECUTIVE DIRECTOR~~ WITH CONSULTATION WITH CMH EXECUTIVE DIRECTOR ~~IT Director~~

SUPERVISES: Programmer/Analyst (1) downgrade to technician 4A

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

1. Develop, implement and support efficient and cost-effective solutions to meet the organization's information needs.
2. Participate in the CMH Leadership team to provide advice on systems, procedures and processes that will improve services.
3. Work with department managers and staff to develop and implement processes required to effectively use applications and systems to conduct the business operations of CMH.
4. Works with vendors to deliver information systems and services.
5. Evaluates system specifications for business requirements according to the Michigan Department of Community Health (MDCH) contract.
6. Creates computer solutions for individual programs and services.
7. Works closely with management to prioritize goals and information needs.
8. Participates in Statewide user groups and other ad hoc committees to research best practice and solutions.
9. Uses best practices in application software project planning and project management.
10. Provides direct supervision for subordinate IT staff and participates in hiring, training, scheduling, assigning, monitoring, evaluating and disciplining.
11. Participates in the development of long-range strategic plans to meet the current and future information management and data communication needs of CMH.

~~Manager-Coordinator~~ of CMH IT Coordinator - CMH Job Summary (Rev 2).doc ~~IT Coordinator - CMH Job Summary (Rev 2)~~ IT Services

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12. Collaborates with other members of IT management to design, develop, implement and administer policies and procedures governing the proper use and security of the County's information management technology.
13. Collaborates with other members of IT management and CMH in developing requests for proposals for the design, development, installation and implementation of new computing platforms, hardware, and software applications to meet current and future information management and data communication requirements.
14. Plans, schedules and supervises the development, installation, testing, debugging, modification and implementation of new software applications and other projects.
15. Applies cost/benefit analysis techniques to determine the relative efficiency of purchasing software applications or developing applications in-house to meet operating needs of CMH.
16. Serves as owner's representative for the installation and implementation of purchased software applications, monitoring vendor progress against project benchmarks and assessing and evaluating quality of project deliverables.
17. Participates in development of the annual IT personnel, operating and capital budget requests.
18. Researches new and emerging information management technologies and potential application to CMH operations.
19. Analyzes quality control and quality assurance data to identify systemic software and data issues, and develops and implements appropriate process improvements.
20. Analyzes support requests to identify systemic problems in specific software applications in order to develop patches and fixes and/or document requests to external developers to correct errors and/or modify and improve functionality.
21. May perform any and all functions of the Programmer/Analyst classification as required to resolve complex problems in software design.
22. Seeks out and requests approval in attending career growth educational opportunities.
23. Performs other functions as required.

CONTACTS: This position has frequent contact with:

1. CMH **Executive** Director, Management Team and elected officials.
2. State and Federal IT and Community Health departments.
3. Applications software developers and vendors.
4. Consultants.
5. Contractual service providers.

REQUIRED KNOWLEDGE AND SKILLS:

1. Excellent project planning and management skills.
2. Thorough working knowledge of a variety of higher level programming languages and programming tools.
3. Thorough working knowledge of software development principles, practices, and tools.

~~Manager-Coordinator~~ of CMH ~~IT Coordinator - CMH Job Summary (Rev 2).doc~~~~IT Coordinator – CMH Job Summary (Rev 2)IT Services~~

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4. Working knowledge of the principles and practices of budget development and management.
5. Thorough working knowledge of the principles and practices of management and supervision.
6. Thorough working knowledge of relational database design and functions.
7. Thorough understanding of a variety of computing platforms.
8. Thorough working knowledge of current Internet technologies.
9. Good working knowledge of the business process and requirements development
10. Excellent analytical skills and ability to deconstruct end-user operating processes and procedures.
11. Thorough working knowledge of principles and practices of software documentation.
12. Practical knowledge and experience developing test cases and test plans.
13. Thorough working knowledge of the legal environment with respect to the privacy and security of end-user department client data.
14. Excellent written, oral, and interpersonal communication skills.
15. Ability to interact positively and objectively with department directors, elected officials, coworkers, end-users, vendors, regulatory and funding agency staff, and other clients from a wide range of cultural and socio-economic backgrounds and with varying levels of technical knowledge and skills.

REQUIRED EDUCATION, TRAINING AND EXPERIENCE:

Bachelor's degree from an accredited institution in computer science, computer engineering, IT, or closely related field and five years of progressively responsible experience in operations analysis and software design and development, including three years of experience in project management and supervision of software developers/programmers; or an equivalent combination of education and experience. Specific experience with the operating systems and software applications currently in use by the County strongly preferred. Knowledge of Health Information Systems and specifically Michigan Department of Community Health Information Systems, Electronic Health Records, Electronic Data Interchange, Medicare, Medicaid, and Insurance billing, and other information requirements highly desired.

LICENSES AND CERTIFICATIONS:

Valid Michigan driver's license.

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.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Enterprise Resource Planning (ERP) Software System

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners that the County move forward with the implementation of a new Enterprise Resource Planning (ERP) software system.

SUMMARY OF REQUEST:

The County has been researching a new ERP software system over the last several years. Our current system is outdated and needs to be upgraded for reasons listed in the memo.

This project will replace existing financial, accounting and human resources software systems.

This project will enhance the County's ability to service staff, Board of Commissioners, citizens and other entities that deal with the County.

FINANCIAL INFORMATION:

Total Cost: \$965,000.00 | General Fund Cost: \$965,000.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

In the 2011 budget there is \$700,000.00, balance will be in the 2012 budget.

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 4: To Continually Improve the County's Organization and Services.

Objective: 1: Review and evaluate the organization, contracts, programs, and services for potential efficiencies.
6: Continue the effective and efficient management of human resources.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator: Alan G. Vanderberg

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=County of Ottawa, ou=Administrator's Office, email=avanderberg@ottawacounty.org
Reason: I am approving this document.
Date: 2011.01.19 15:58:08 -0500

Committee/Governing/Advisory Board Approval Date:



County of Ottawa

Fiscal Services Department

Robert Spaman
Director

12220 Fillmore Street, Room 331, West Olive, Michigan 49460

West Olive (616) 738-4849
Fax (616) 738-4098
Grand Haven (616) 846-8295
Grand Rapids (616) 662-3100
e-mail: rspaman@miottawa.org

January 18, 2011

TO: Finance & Administration Committee

SUBJECT: ERP System Discussion

I would like the Finance & Administration Committee to take action that would approve the County to move forward with the implementation of a new Enterprise Resource Planning (ERP) software system. Our current ERP software system is outdated and due for replacement. This memo will explain why this request is necessary, the direction we would like to move forward, why we need to proceed with an RFP, an estimated budget, timeline and thoughts regarding future savings.

Enterprise Resource Planning system software is a fundamental component for the County to integrate all the financial activities and a majority of the Human Resource/Payroll functions. Currently we are using New World software that was purchased by the County in 1990 operating on an AS400 environment. While this type of environment has been solid over 20 years and served the County well, new technology in a .NET or Windows environment has been developed and offers greater flexibility than the cumbersome, less flexible AS400.

In the Plante Moran Fiscal Services study completed in March 2010, there were eleven (11) recommendations, five (5) contained references to a new financial software system. They indicated that with a new financial software system, the County would make significant changes and improvements in these five (5) areas.

We are proposing that the County move forward with replacing the current ERP software with the newer, more flexible Windows product. There are several reasons that make this decision necessary at this time including the following:

- 1) Our current vendor, New World, approached me when I started with the County and asked that we upgrade to their Windows products since they are moving all their customers from the AS400 product. Within 3-4 years they expect they will no longer update and support the AS400 product. Other ERP software vendors have already discontinued offering the AS400 product.
- 2) While we have always updated and tested the annual releases, we have not implemented large parts of the new functionality made available in the current New World system.

We have somewhat stayed in the original environment that we started with in 1990. Additionally, we have added a great deal of customization over the last 20 years that has caused problems when updates are applied. The combination of not using new functionality and customization has led us to use only 20-25% or less of the product we have now. Even if we would continue to use our current AS400 product, a major retraining would be necessary.

- 3) As we have upgraded other software in the County, this was next on the list as far as the age of the product. Typically, private industry replaces or evaluates ERP software every 10-12 years while the public sector replaces or evaluates every 14-16 years. As stated earlier we are at 20 years. An evaluation was begun about 3 years ago with no action at that time.
- 4) Implementing contemporary ERP software provides us with the opportunity to streamline our processes and eliminate not only duplicate entries, but handling information multiple times in different ways. As an example, currently we upload journal entries to Excel through Monarch software and into our current system. This is a single electronic step in the new ERP systems. Much less labor and cumbersomeness.
- 5) Eliminates shadow systems such as spreadsheets that several departments use to track Accounts Payable invoices and other financial data. These would be replaced with the remarkable reporting tools that new ERP software systems now have in their product as we have seen in vendor demonstrations in December and January. These reporting tools do not exist in our current software.
- 6) Eliminates duplicate systems such as the cashiering systems we have with our New World product and the Justice system. This could put the cashiering for all aspects of the Justice under one system.
- 7) The current New World system does allow users some opportunity to get the information to run their departments. However, the new Windows system would greatly improve the empowerment that Fiscal will give to users. This will save a significant amount of calls to Fiscal Services for reports and other information. Through the use of personal dashboards and user-friendly screens, on-line real time information would be easily accessible to all levels of users of the system. Security at the individual and group level will limit the ability of access as needed.
- 8) With the use of electronic workflow in purchasing, accounts payable, general journal entries, payroll and other functions in a Windows product, processes that now take several days and large amounts of paper could be done in a matter of minutes.
- 9) A new ERP system has the capability for a great deal of self service options for employees including open enrollment, changing address, dependents, etc. with the workflow approval of HR before the record is updated. The self service vendor function allows a vendor of the County to check payments on his invoices thus saving several calls to Accounts Payable staff on invoice status. Other self service finality is available with each vendor.

While there are a number of other reasons, the aforementioned will aid the staff in modernizing and particularly streamlining financial and human resource functions in Ottawa County.

The ERP Team, consisting of Keith VanBeek, Dave Hulst, Marie Waalkes, Brad Slagh, Kevin Bowling and me, has been working on this project since September 2010. We have set up a ERP Committee (approximately 15 – 17 members) of primary users from every department in the County. We engaged the services of a seasoned consultant to work with us to develop a plan of action which included educational demonstrations from 3 software vendors in the price range we are currently looking at for a purchase and implementation. These were educational demonstrations only not intended to be sales presentations. After the demonstrations, we conducted small focus groups to identify likes and concerns for each vendor that demonstrated.

The ERP Team has come to the point that we believe it is time we develop an RFP to begin the selection process for a new ERP system to accomplish the following:

- 1) Give us the opportunity to work through our internal business practices and processes to re-evaluate their current relevance to the County. Over the years we have some degradation in this area as new people came to Fiscal Services and changes in the structure of the department during that time.
- 2) Give us the opportunity to implement industry standard best practices that have been prevented by the current software and our current processes.
- 3) Give us the opportunity to undertake the RFP process utilizing someone that has done this with several other municipalities and implemented successfully on various vendor platforms.
- 4) Give us the opportunity to integrate our developing MICA/Justice system development with an ERP system to gain the best use of both systems.
- 5) Develop the RFP to serve as an evaluation tool for vendors during the finalist's demonstrations. through the use of a scripted demonstrations.
- 6) RFP to serve as an attachment to the final contract that keeps the vendor honest. There are several hundred yes/no questions with detail if necessary, on the functionality of the vendor's software that they will be held accountable for during an implementation
- 7) In addition, our Purchasing Policy requires us to do an RFP or Competitive Sealed Bid for items purchased over \$20,000

The work we are asking the consultant to perform for us has many parts including:

- 1) Writing the RFP through discussions with all the employees dealing with the functional areas of an ERP system. This includes General Ledger (journal entries, analysis, etc.), Purchasing, Accounts Payable, Accounts Receivable, Cashiering, Budgeting, Project/Grant Accounting and Human Resources. These discussions would include employees who directly work in these areas on a daily basis, employees in various departments who handle these functions in their departmental responsibilities and department heads.
- 2) The aforementioned meetings also will include a process improvement and departmental needs assessment. This will lead to better practices and processes to modernize and streamline the organization.
- 3) After completing the RFP, the consultant will distribute to vendors in conjunction with the ERP Team.
- 4) The consultant will evaluate the vendor responses and eliminate those who do not meet our minimum criteria. She will give the ERP Team the semi-finalists for their review. After the Team selects 5-6 vendors, the Team will have the Committee help to reduce the finalists down to 3-4.
- 5) The 3-4 finalists will have 2 days of demonstrations orchestrated by the consultant through various scripts in the RFP to prove they can do what they say.
- 6) After the list is shortened to the finalist, the consultant will aid us in contract negotiations
- 7) After negotiations are completed, the consultants work is done and implementation can begin.

The budget for the project includes the following:

Consultant RFP through negotiation as detailed above	\$100,000 - \$125,000
Hardware for the software including servers, etc.	\$60,000 - \$90,000
ERP Software and implementation	\$550,000 - \$750,000
Total Estimated Costs	\$710,000 - \$965,000
Outside Project Implementation Management (optional) Probably for 12-15 months.	\$150,000 - \$200,000

Thus far we have spent approximately \$20,000 with our current consultant to get us to this point.

The current timeline, as suggested by our consultant, is below.

Week of January 17th - Add items from interviews, vendor demos and follow-up meetings to boilerplate RFP

Week of January 24th - Add items from vendors brochures and marketing info to RFP, distribute to departments

Week of January 31st - MICA meetings

Week of February 7th - MICA meetings

Week of Feb 14th - Department meetings to review and document internal processes

Week of February 21st - Department meetings to review and document internal processes

Week of February 28th - Department meetings to review and document internal processes

Week of March 7th - Create RFP

Week of March 14th - Create RFP

Week of March 21st - Ottawa review of RFP and make changes

Week of March 28th - Final changes and issue RFP

Week of April 11th - Vendor questions due

Week of April 18th - Reply to vendor questions

Week of May 16th - Vendor responses due

Week of May 23rd - Initial review of vendors and meeting to discuss

Week of May 30th (Memorial Day) - Initial vendor cut

Week of June 6th - Team to review balance of vendors

Week of June 13th - Meet and finalist selection (this may be a bit aggressive)

Week of June 20th - Notify vendors and arrange demos

Week of July 11, 18, 25, and Aug 1st - 1 vendor demo per week of 2-3 days plus next day team meetings

Weeks of August 8th and 15th - Possible demos or finalist cut

Week of August 22nd - Begin contract negotiations

September 22 - Sign contract and begin implementation

As you can see by the schedule above, this is more than you typical RFP. It touches many departments and several process reviews and changes. The work after the creation of an RFP could take an additional four (4) months before implementation. Implementation will begin with a kickoff meeting and the tasks that need to be accomplished including hardware necessary to house the software. So training of staff will probably begin in late October or early November. Generally it takes about one year for full implementation of the financial and human resources/payroll modules.

From my past experience with my prior two organizations that implemented ERP systems, it is difficult to predict the monetary savings since every organization is different; however, after implementation is complete and we have a year or so of using an ERP system I generally have reduced staff in Fiscal by 10 -20%, through attrition as we streamline processes and use the ERP system to its fullest capacities. Using the 2011 Fiscal Services budget of slightly over \$1 million, the savings could be \$100,000 - \$200,000 annually. It can be anticipated that other areas in the organization will also be able to adjust their staffs accordingly.

It is expected that we will do a performance measurement comparison but the process is yet to be determined.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

Requesting Department: Treasurer

Submitted By: Bob Spaman

Agenda Item: Quarterly Treasurer's Investment Report

SUGGESTED MOTION:

To receive for information the Treasurer's Quarterly Investment Report as of December 31, 2010.

SUMMARY OF REQUEST:

The Treasurer provides a variety of quarterly investment report. 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 General Fund 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: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: Alan G. Vanderberg

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=SEAL OF THE COUNTY OF OTSEWA, ou=Administrator's Office, email=avanderberg@otsewa.org
Reason: I am approving this document
Date: 2011.01.13 16:13:03 -0500

Committee/Governing/Advisory Board Approval Date:



County of Ottawa

Office of the Treasurer

Bradley J. Slagh
County Treasurer

Steven Brower
Chief Deputy Treasurer

Cheryl Clark
Deputy Treasurer

12220 Fillmore St., P.O. Box 310, West Olive, MI 49460-0310

Phone: (616) 994-4501
1-800-764-4111, ext. 4501
Fax: (616) 994-4509

Web Site: www.miOttawa.org

Report To: Ottawa County Finance Committee & County Board

From: Bradley Slagh

Date: January 12, 2011

Re: Investment Report – General Fund, 12 months ending December 31, 2010

Attached are multiple reports detailing much of the investment information for calendar/fiscal year 2010 as of December 31, 2010. The Open Investments report shows all of the Ottawa County funds on December 31 detailing the type of investment, coupon interest rate, maturity date, purchase date, yield to maturity along with a lot of other information. The chart of General Fund (Open Investments) provides graphic information on the breakdown of investment type and their percentage to the General Fund portfolio. The asset distribution by percentage meets the requirements specified in the Investment Policy. The two (2) figures below are found on the GASB 31 report.

\$ 81,513,779.85	Par Value (6 th column from the right)
82,107,042.60	Market Value (4 th column from the right)

An overview of some of the other reports provided are summarized below: The net change in fair market value representing unrealized capital loss for calendar year 2009 was (\$223,227.42) compared to 1.096% in 2009 and 4.421% in 2008. The interest yield earned before the unrealized capital loss was 1.4587% as compared to 2.052% in 2009 and 3.312% in 2008. The yield to maturity on the open investments at December 31 is 1.2271%. Total gross interest dollars earned on the portfolio in 2010 was \$ 1,189,215.51 as compared to \$1,690,542.67 in 2009. At the time of this report, the distribution breakdown of interest has not been calculated.

Approximately \$30.3 million of the portfolio is laddered over a seven-year period with an average portfolio maturity of 2.06 years. We will continue to ladder the investments, changing the weight of the ladder to take advantage of the yield curve as the trends change.

For consistency of your review of the General Fund investments financial status, I have included the two pages of graphs that I normally provide on a monthly basis.

Included in this packet is our year-end statement for the Other Post Employee Benefits (OPEB) trust account. These are funds set aside to cover Other Post Employee Benefits under PA 149 of 1999, instead of carrying this as a liability on our balance sheet. This account does not fall under the same investment rules as our regular County investments. The investment firm handling the funds was switched during the year so that a Michigan based company, Greenleaf Trust, is now handling them. We have continued to see positive gains on this account in 2010 despite a tumultuous market in 2010.

Banks continued to be closed in December; bringing the final total closed for 2010 to 157 banks with an FDIC cost of \$22.4 billion¹. This number of bank closures is the highest since 1992. The states with the highest number of bank failures were Florida with 29, Georgia with 21, Illinois with 16, California with 12, Washington State with 11 and Minnesota with 8, accounting for over 60% of the 2010 bank failures. Only five of the 2010 closed banks had been headquartered in Michigan.

I plan to be at the Finance Committee meeting to answer questions. Please feel free to call me if you have any questions prior to the meeting.

¹ http://www.calculatorplus.com/savings/advice_failed_banks.html

Open Investments
 Ottawa County Treasurer
 Unamortized Book Value
 Receipts in Period
 12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Purchase Institut	Safekeep Institut	Issuing Institut	Yield Matur	Yield Call	Original Unit Cost	Original Par Val/Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val/Shares	Ending Amor Val./Cost	Unamor Prem/bscnt
	10-0229	C.D. 365 0.60		12/16/10	Open 116		None	None	0.6000	0.6000	1.000000	6,418.38	6,418.38	0.00	1.000000	6,418.38	6,418.38	0.00
									0.6000	0.6000	1.000000	6,418.38	6,418.38	0.00	1.000000	6,418.38	6,418.38	0.00
									0.6000	0.6000	1.000000	6,418.38	6,418.38	0.00	1.000000	6,418.38	6,418.38	0.00
									<u>0.6000</u>	<u>0.6000</u>	<u>1.000000</u>	<u>6,418.38</u>	<u>6,418.38</u>	<u>0.00</u>	<u>1.000000</u>	<u>6,418.38</u>	<u>6,418.38</u>	<u>0.00</u>

1500 - Cemetery Trust

Certificate of Deposit

Certificate of Deposit Total

1500 - Cemetery Trust Total

Open Investments

Ottawa County Treasurer

Unamortized Book Value Receipts in Period 12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Purchase Date	Safekeep Institut	Issuing Institut	Yield Matr	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/Dscnt
	10-0060	C.D. 365 0.75 01/26/11		05/10/10	Open 101	None	101	0.7500	0.7500	1.000000	250,000.00	250,000.00	0.00	1.000000	250,000.00	250,000.00	0.00
	10-0224	C.D. 0.45 04/19/11		12/02/10	Open 112	None	112	0.4500	0.4500	1.000000	175,000.00	175,000.00	0.00	1.000000	175,000.00	175,000.00	0.00
	10-0195	C.D. 365 0.60 07/28/11		10/07/10	Open 111	None	111	0.6000	0.6000	1.000000	450,000.00	450,000.00	0.00	1.000000	450,000.00	450,000.00	0.00
								0.6129	0.6129	1.000000	875,000.00	875,000.00	0.00	1.000000	875,000.00	875,000.00	0.00
	RR-0080	Road Ckg FT 3251612116		08/01/10	Open 102	102	102	0.2200	0.2200	1.000000	330,094.48	330,094.48	0.00	1.000000	330,094.48	330,094.48	0.00
								0.2200	0.2200	1.000000	330,094.48	330,094.48	0.00	1.000000	330,094.48	330,094.48	0.00
	RR-0066	PFH-Road BOW 801402386		12/04/09	Open 123	123	123	1.0000	1.0000	1.000000	185,000.00	185,000.00	0.00	1.000000	1,286,747.23	1,286,747.23	0.00
	AR-0074	PF-Road CCU MM#2 9100069387		03/08/10	Open 124	124	124	0.2000	0.2000	1.000000	206,381.02	206,381.02	0.00	1.000000	636,783.80	636,783.80	0.00
	AR-0075	PF-Road CCU MM#2 9100069387		04/28/10	Open 124	124	124	0.2000	0.2000	1.000000	1,582,003.43	1,582,003.43	0.00	1.000000	238,147.21	238,147.21	0.00
								0.6654	0.6654	1.000000	1,973,384.45	1,973,384.45	0.00	1.000000	2,221,678.24	2,221,678.24	0.00
	AR-0053	W&S/Cor-Wings 07 FT 7164866183		05/24/07	Open 102	102	102	0.3180	0.3180	0.000000	0.00	0.00	0.00	1.000000	5,901.02	5,901.02	0.00
	AR-0073	Road Svgs CCU 9100054593		03/08/10	Open 124	124	124	0.2500	0.2500	1.000000	25.00	25.00	0.00	1.000000	25.00	25.00	0.00
								0.3177	0.3177	1.000000	25.00	25.00	0.00	1.000000	5,926.02	5,926.02	0.00
								0.5885	0.5885	1.000000	3,178,503.93	3,178,503.93	0.00	1.000000	3,607,687.14	3,607,687.14	0.00
								0.5885	0.5885	1.000000	3,178,503.93	3,178,503.93	0.00	1.000000	3,607,687.14	3,607,687.14	0.00

2010 - Road Fund

Certificate of Deposit

2010- - -0010.0000

Checking

2010- - -0080.0010

Money Market

2010- - -0080.0020

Money Market Total

4650- - -0020.0030

Savings

2010- - -0020.0040

Savings Total

2010 - Road Fund Total

Open Investments
Ottawa County Treasurer
Unamortized Book Value
Receipts in Period
12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Purchase Date	Safekeep Institut	Issuing Institut	Yield Matr	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bscont	
3650 - Bond & Interest																		
Checking																		
3650-	-	-0010.0000																
4650-	-	-0010.0000																
8710-	-	-0010.0000																
		Checking Total																
Money Market																		
4650-	-	-0080.0130																
8710-	-	0080.0020																
3650-	-	-0080.0120																
4650-	-	-0080.0300																
4650-	-	-0080.0440																
4650-	-	-0080.0010																
4650-	-	-0080.0240																
		Money Market Total																
3650 - Bond & Interest Total																		

RR-0081	WAS/B&T Ckg Chase 280000011037	100	100	08/01/10	Open	100	100	0.0000	0.0000	1,000.00	1,000.00	1,000.00	0.00	1,000.00	1,000.00	1,000.00	0.00	0.00
AR-0082	WAS/Con Ckg Chase 280000011048	100	100	08/01/10	Open	100	100	0.0000	0.0000	0.00	0.00	0.00	0.00	12,808.13	12,808.13	12,808.13	0.00	0.00
AR-0083	WAS/WMO Ckg Chase 28000001345	100	100	08/01/10	Open	100	100	0.0000	0.0000	0.00	0.00	0.00	0.00	3,959,530.44	3,959,530.44	3,959,530.44	0.00	0.00
	Checking Total							0.0000	0.0000	1,000.00	1,000.00	1,000.00	0.00	1,000.00	3,973,338.57	3,973,338.57	0.00	0.00
RR-0011	PF#11-WAS/Con Chase 49800 1326	100	100	12/31/98	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR-0020	PF#2-WAS/WMO Chase 49800 1322	100	100	12/31/98	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR-0023	PF#12-WAS/B& I Chase 49800 1325	100	100	12/31/98	Open	100	100	0.0500	0.0500	1,617,965.89	1,617,965.89	1,617,965.89	0.00	1,566,846.58	1,566,846.58	1,566,846.58	0.00	0.00
RR-0046	PF#30-WAS/Con Chase 49800 3413	100	100	05/24/05	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR-0057	PF#44-WAS/Con Chase 49800 4492	100	100	04/10/08	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
AR-0062	PF#1-WAS/Con Chase 49800 4024	100	100	07/07/09	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RR-0078	PF#24-WAS/Con Chase 49800 5875	100	100	07/23/10	Open	100	100	0.0500	0.0500	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Money Market Total							0.0501	0.0511	1,617,965.89	1,617,965.89	1,617,965.89	0.00	1,566,846.58	1,566,846.58	1,566,846.58	0.00	0.00
3650 - Bond & Interest Total																		

Open Investments
Ottawa County Treasurer
Unamortized Book Value
Receipts in Period
12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Call Purchase Date	Safekeep Instit	Issuing Instit	Yield Matur	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Price/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amort Val./Cost	Unamor Prem/Dscont
FMA																		
31398AVQ2	09-0052	Agency - FWA 1.75 03/23/11		07/17/09	Open 10/12	Open 10/12	2001	1012	0.9098	0.9098	1.014000	1,100,000.00	1,115,400.00	-15,400.00	1.014000	1,100,000.00	1,115,400.00	-15,400.00
31359WZ30	10-0105	Agency-FWA 5.00 10/15/11		08/02/10	Open 10/11	Open 10/11	2001	1011	0.4000	0.4000	1.055134	745,000.00	786,074.75	-41,074.75	1.055134	745,000.00	786,074.75	-41,074.75
31398AZM5	10-0106	Agency-FWA 1.00 11/23/11		08/02/10	Open 10/11	Open 10/11	2001	1011	0.4000	0.4000	1.007821	789,000.00	795,170.39	-6,170.39	1.007821	789,000.00	795,170.39	-6,170.39
31398AWK4	10-0107	Agency-FWA 1.875 04/20/12		08/02/10	Open 10/11	Open 10/11	2001	1011	0.5500	0.5500	1.022605	579,000.00	592,088.12	-13,088.12	1.022605	579,000.00	592,088.12	-13,088.12
31398BZ89	10-0108	Agency-FWA 4.875 05/18/12		08/02/10	Open 10/11	Open 10/11	2001	1011	0.5900	0.5900	1.016366	547,000.00	588,772.01	-41,772.01	1.016366	547,000.00	588,772.01	-41,772.01
FMA Total									0.5984	0.5984	1.031251	3,760,000.00	3,877,505.27	-117,505.27	1.031251	3,760,000.00	3,877,505.27	-117,505.27
FMA STRIP																		
31359B939	10-0101	Agency-FWA STRIP 0.00 07/15/12		08/02/10	Open 10/15	Open 10/15	2001	1015	0.7810	0.7810	0.984930	125,000.00	123,116.25	1,883.75	0.984930	125,000.00	123,116.25	1,883.75
31359BF94	10-0099	Agency-FWA STRIP 0.00 02/21/13		08/02/10	Open 10/15	Open 10/15	2001	1015	1.0998	1.0998	0.972510	240,000.00	233,402.40	6,597.60	0.972510	240,000.00	233,402.40	6,597.60
FMA STRIP Total									0.9897	0.9897	0.976763	365,000.00	356,518.65	8,481.35	0.976763	365,000.00	356,518.65	8,481.35
Money Market																		
4650-	AR-0006	PF#18-WAS/Con Chase 49800 2340		10/24/00	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	9,900.00	9,900.00	0.00	1.000000	9,900.00	9,900.00	0.00
4650-	AR-0011	PF#13-WAS/Con Chase 49800 1326		12/31/98	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	777,052.39	777,052.39	0.00	1.000000	777,052.39	777,052.39	0.00
4650-	AR-0032	PF#17-WAS/Con Chase 49800 2314		08/23/00	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	48,100.00	48,100.00	0.00	1.000000	48,100.00	48,100.00	0.00
4650-	AR-0033	PF#1-WAS/Con Chase 49800 2492		03/13/02	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	433,000.77	433,000.77	0.00	1.000000	433,000.77	433,000.77	0.00
4650-	AR-0036	PF#19-WAS/Con Chase 49800 0191		06/19/02	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	7,950.00	7,950.00	0.00	1.000000	7,950.00	7,950.00	0.00
4650-	AR-0042	PF#20-WAS/Con Chase 49800 2690		06/25/04	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	3,009,522.20	3,009,522.20	0.00	1.000000	3,009,522.20	3,009,522.20	0.00
4650-	AR-0043	PF#21-WAS/Con Chase 49800 2702		06/25/04	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	1,758,225.00	1,758,225.00	0.00	1.000000	1,758,225.00	1,758,225.00	0.00
4650-	AR-0044	PF#23-WAS/Con Chase 49800 2803		11/09/04	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	1,259,624.06	1,259,624.06	0.00	1.000000	1,259,624.06	1,259,624.06	0.00
4650-	AR-0046	PF#30-WAS/Con Chase 49800 3413		05/24/05	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	70,782.00	70,782.00	0.00	1.000000	70,782.00	70,782.00	0.00
4650-	AR-0048	PF#36-WAS/Con Chase 49800 3449		06/29/05	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	0.00	0.00	0.00	1.000000	0.00	0.00	0.00
4650-	AR-0051	PF#37-WAS/Con Chase 49800 3912		08/02/06	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	0.00	0.00	0.00	1.000000	0.00	0.00	0.00
4650-	AR-0052	PF#39-WAS/Con Chase 49800 4023		11/14/06	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	0.00	0.00	0.00	1.000000	0.00	0.00	0.00
4650-	AR-0057	PF#44-WAS/Con Chase 49800 4492		04/10/08	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	960,375.00	960,375.00	0.00	1.000000	960,375.00	960,375.00	0.00
4650-	AR-0062	PF#1-WAS/Con Chase 49800 4024		07/07/09	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	15,342,900.00	15,342,900.00	0.00	1.000000	15,342,900.00	15,342,900.00	0.00
4650-	AR-0078	PF#24-WAS/Con Chase 49800 5875		07/23/10	Open 100	Open 100	100	100	0.0500	0.0500	1.000000	20,893,209.10	20,893,209.10	0.00	1.000000	20,893,209.10	20,893,209.10	0.00
Money Market Total									0.0500	0.0500	1.000000	44,570,640.52	44,570,640.52	0.00	1.000000	44,570,640.52	44,570,640.52	0.00
Savings																		
4650-	AR-0053	WAS/Con-Wyng 07 FT 1164866183		05/24/07	Open 102	Open 102	102	102	0.3180	0.3180	1.000000	39,177,659.80	39,177,659.80	0.00	1.000000	39,177,659.80	39,177,659.80	0.00
4650-	AR-0063	WAS/Con-Wyng 09 FT 1166359286		07/24/09	Open 102	Open 102	102	102	0.0000	0.0000	1.000000	2,970,000.00	2,970,000.00	0.00	1.000000	2,970,000.00	2,970,000.00	0.00
4650-	AR-0112	WAS/Con Huntington 0115312572		08/06/10	Open 101	Open 101	101	101	0.4500	0.4500	1.000000	3,100,000.00	3,100,000.00	0.00	1.000000	3,100,000.00	3,100,000.00	0.00
Savings Total									0.2979	0.2979	1.000000	45,247,659.80	45,247,659.80	0.00	1.000000	45,247,659.80	45,247,659.80	0.00
4650 - Construction Total									2078.60	2078.60	1.002123	106,083,841.46	106,083,841.36	-224,779.90	1.008180	21,477,683.03	21,702,462.93	-224,779.90

Open Investments

Ottawa County Treasurer

Unamortized Book Value Receipts in Period 12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Purchase Inst	Safekeep Inst	Issuing Inst	Yield Matur	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ./Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bscont	
6782 - 6782 Medicaid Fund																			
Money Market																			
6782-	-	-0080.0450																	
	RR-0058	PF#45-CXH ISS Chase		06/30/08	Open	100	100	100	0.0500	0.0500	1,000,000	1,838,648.19	1,838,648.19	0.00	1,000,000	1,572,652.61	1,572,652.61	0.00	
6782-	-	-0080.0460																	
	RR-0059	PF#46-CXH ISS Chase		06/30/08	Open	100	100	100	0.0500	0.0500	1,000,000	90,236.00	90,236.00	0.00	1,000,000	94,248.48	94,248.48	0.00	
Money Market Total																			
									<u>0.0500</u>	<u>0.0500</u>	<u>1,000,000</u>	<u>1,928,884.19</u>	<u>1,928,884.19</u>	<u>0.00</u>	<u>1,000,000</u>	<u>1,666,901.09</u>	<u>1,666,901.09</u>	<u>0.00</u>	
6782 - 6782 Medicaid Fund Total																			

Open Investments
Ottawa County Treasurer
 Unamortized Book Value
 Receipts in Period
 12/31/10

Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Purchase Date	Call Date	Safekeep Institit	Issuing Institit	Yield Matur	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bscnt
10-0066	C.D.	0.55	05/23/11		05/21/10	Open	116	None	116	0.5500	0.5500	7,000.00	7,000.00	0.00	1.000000	7,000.00	7,000.00	0.00
										0.5500	0.5500	7,000.00	7,000.00	0.00	1.000000	7,000.00	7,000.00	0.00
										0.5500	0.5500	7,000.00	7,000.00	0.00	1.000000	7,000.00	7,000.00	0.00
											1.000000	7,000.00	7,000.00	0.00	1.000000	7,000.00	7,000.00	0.00
											1.000000	7,000.00	7,000.00	0.00	1.000000	7,000.00	7,000.00	0.00

7010 - Agency
 Certificate of Deposit

Certificate of Deposit Total

7010 - Agency Total

Open Investments
Ottawa County Treasurer
 Unamortized Book Value
 Receipts in Period
 12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Purchase Date	Safekeep Institut	Issuing Institut	Yield Matur	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bscont	
8510 - Drains-Debt Service																			
Money Market																			
8510-4450-0430	AR-0055	PF43-Num Chase #3800 4187		06/05/07	Open	100	100	100	0.0500	0.0500	1.000000	2,097.63	2,097.63	0.00	1.000000	10,630.44	10,630.44	0.00	
8510-4450-0320	AR-0077	PF32-Num Dct UFGU 16179-S66.1		05/21/10	Open	125	125	125	0.1500	0.1500	1.000000	18,222.60	18,222.60	0.00	1.000000	21,793.97	21,793.97	0.00	
Money Market Total																			
8510 - Drains-Debt Service Total																			
												20,320.23	20,320.23	0.00	1.000000	32,374.41	32,374.41	0.00	
												20,320.23	20,320.23	0.00	1.000000	32,374.41	32,374.41	0.00	

Open Investments
Ottawa County Treasurer
 Unamortized Book Value
 Receipts in Period
 12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Safekeep Institut	Issuing Institut	Yield Matr	Yield Call	Original Unit Cost	Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bsct	
	8710 - Maintenance & Operation (M & O)																	
		Checking																
	8710-	-	-0010.0000	RR-0063	WGS/WGO Ckg Chase 28000001345					100	100	7,276.63	0.00	1.000000	-3,363,010.61	-3,363,010.61	0.00	
		Checking Total								100	100	7,276.63	0.00	1.000000	-3,363,010.61	-3,363,010.61	0.00	
		Money Market																
	8710-	-	0080.0020	RR-0020	PRF2-WGS/WGO Chase 498001322					100	100	617,113.42	0.00	1.000000	44,230.01	44,230.01	0.00	
		Money Market Total								100	100	617,113.42	0.00	1.000000	44,230.01	44,230.01	0.00	
		8710 - Maintenance & Operation (M & O) Total								200	200	624,390.05	0.00	1.000000	-3,318,780.60	-3,318,780.60	0.00	

Open Investments

Ottawa County Treasurer

Unamortized Book Value Receipts in Period

12/31/10

CUSIP	Invest Number	Security Description	Invest Class	Purchase Date	Call Date	Purchase Date	Safekeep Institut	Issuing Institut	Yield Matur	Yield Call	Original Unit Cost	Original Par Val./Shares	Original Princ/Cost	Orig Prem Discount	Ending Unit Price	Ending Par Val./Shares	Ending Amor Val./Cost	Unamor Prem/bscont	
		8725 - Drains-Inland Lake																	
		Savings																	
8725-44505467-0020-0000	AR-0084	SLSA C&O Svgs Chase 1831002140		07/26/10	Open	100	100	100	0.4500	0.4500	1,000,000	161,203.39	161,203.39	0.00	1,000,000	151,063.30	151,063.30	0.00	
8725-4450-5467-0020-0020	AR-0085	SLSA Dct Svgs Chase 233045642		07/30/10	Open	100	100	100	0.4500	0.4500	1,000,000	167,132.59	167,132.59	0.00	1,000,000	7,488.35	7,488.35	0.00	
		Savings Total							0.4500	0.4500	1,000,000	177,335.98	177,335.98	0.00	1,000,000	158,551.65	158,551.65	0.00	
		8725 - Drains-Inland Lake Total																	

Earnings and Yields Summary

Ottawa County Treasurer

Effective Interest - Actual Life Receipts for Period 01/01/10 - 12/31/10

Security Description	01/01/10 01/31/10	02/01/10 02/28/10	03/01/10 03/31/10	04/01/10 04/30/10	05/01/10 05/31/10	06/01/10 06/30/10	07/01/10 07/31/10	08/01/10 08/31/10	09/01/10 09/30/10	10/01/10 10/31/10	11/01/10 11/30/10	12/01/10 12/31/10	01/01/10 12/31/10
Combined Port													
Certificate o	13,911.14	11,035.98	11,149.29	9,666.28	8,299.33	6,778.68	5,961.61	5,998.62	8,310.16	11,716.50	11,140.82	11,804.26	115,772.67
Checking	0.00	0.00	0.00	0.00	0.00	0.00	175.12	297.42	290.39	549.61	0.00	0.00	1,312.54
FFCB	2,000.00	2,000.00	2,000.00	2,560.00	3,866.67	2,533.33	0.00	0.00	0.00	0.00	0.00	0.00	14,960.00
FHLB	21,309.50	21,296.52	21,288.90	21,289.43	26,044.10	13,359.16	13,359.16	-21,250.20	9,024.38	9,024.91	9,024.91	9,024.91	152,795.68
FHLMC	20,018.83	16,749.16	14,859.07	23,112.57	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	154,739.63
FNMA	10,803.92	10,803.92	10,803.93	10,789.39	10,776.67	10,776.33	14,829.02	21,359.57	21,359.57	21,344.83	21,331.94	14,728.76	179,707.85
Money Market	2,994.68	5,182.90	11,178.81	6,482.48	6,070.97	6,221.08	6,540.70	3,246.85	2,950.28	4,539.97	3,020.21	2,076.98	60,505.91
Mutual Fund -	172.95	82.76	88.25	75.58	147.31	205.85	233.80	338.21	326.69	256.14	136.84	61.77	2,126.15
Savings	2,931.02	3,558.41	6,127.87	4,611.78	3,940.18	4,189.73	4,411.99	4,166.52	4,953.58	5,396.64	4,088.11	3,816.65	52,192.48
Treasury Note	49,672.34	41,721.58	39,792.90	38,301.13	35,641.32	34,443.40	44,570.27	28,492.89	28,077.34	30,157.51	29,270.27	30,303.84	430,444.79
Port Total	123,814.38	112,431.23	117,289.02	116,888.64	104,786.55	88,507.56	100,081.67	52,649.88	85,292.39	92,986.11	88,013.10	81,817.17	1,164,557.70
Combined Port													
Certificate o	0.6673	0.6381	0.6285	0.6664	0.6674	0.6111	0.6072	0.5919	0.5884	0.5431	0.5237	0.5162	0.5977
Checking	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	-16.5491	-0.2804	-0.4340	-0.1341	0.0000	0.0000	-0.1465
FFCB	1.2000	1.2000	1.2000	1.1815	1.1600	1.1692	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	1.1811
FHLB	3.5334	3.5334	3.5334	3.5334	4.6195	3.0608	3.0608	-5.8654	2.0829	2.0829	2.0829	2.0829	2.5711
FHLMC	3.4382	3.5137	3.5757	8.4949	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.0000	4.1302
FNMA	3.0700	3.0700	3.0700	3.0705	3.0708	3.0708	2.6648	2.5102	2.5102	2.5100	2.5098	2.0558	2.6490
Money Market	0.3923	0.5392	0.8012	0.5050	0.5681	0.5157	0.4768	0.2151	0.1482	0.1505	0.2464	0.1744	0.3562
Mutual Fund -	0.0863	0.0457	0.0440	0.0390	0.0735	0.1062	0.1167	0.1688	0.1684	0.1278	0.0705	0.0308	0.0901
Savings	0.6034	0.5920	0.5869	0.6075	0.5850	0.5836	0.5877	0.6009	0.5508	0.4999	0.4750	0.4512	0.5546
Treasury Note	2.8869	2.8359	2.9360	2.9312	3.0045	3.0001	4.1180	2.5291	2.6990	2.5291	2.5367	2.5414	2.8955
Port Total	1.7793	1.7186	1.6054	1.8160	1.7850	1.5722	1.7779	0.9092	1.2177	1.0603	1.2610	1.1824	1.4587

GASB 31 Compliance Ottawa County Treasurer Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

CODP	Invest Number	Security Description	Purchase Date	Sale Valuation Date Method	Yield Earned	Price Source	Beginning Unit Price	Par Value On 01/01/10	Reported Value 01/01/10	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 12/31/10	Price Source 12/31/10	Reported Value 12/31/10	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	250,450.00	0.00	250,450.00	0.000000	0.00	0.00	0.000000	0.00	88.14	88.14
	09-0130-01	C.D. 3.65 0.75 01/08/10	10/29/09	01/08/10 Amort Value	0.7508	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	36.00	36.00
	09-0131-01	C.D. 3.65 0.25 01/08/10	10/29/09	01/08/10 Amort Value	0.2502	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	12.00	12.00
	09-0132-01	C.D. 3.65 0.25 01/08/10	10/29/09	01/08/10 Amort Value	0.2500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	12.15	12.15
	09-0133-01	C.D. 3.65 0.75 01/15/10	10/29/09	01/15/10 Amort Value	0.7509	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	72.00	72.00
	09-0134-01	C.D. 3.65 0.25 01/15/10	10/29/09	01/15/10 Amort Value	0.2502	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	23.99	23.99
	09-0135-01	C.D. 3.65 0.45 01/15/10	10/29/09	01/15/10 Amort Value	0.6500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	63.19	63.19
	09-0136-01	C.D. 3.65 0.25 01/15/10	10/29/09	01/15/10 Amort Value	0.2500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	24.31	24.31
	09-0137-01	C.D. 3.65 0.40 01/15/10	10/29/09	01/15/10 Amort Value	0.4000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	38.89	38.89
	09-0138-01	C.D. 3.65 0.50 01/15/10	10/29/09	01/15/10 Amort Value	0.5000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	47.95	47.95
	09-0139-01	C.D. 3.65 0.60 01/29/10	10/29/09	01/29/10 Amort Value	0.6000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	108.01	108.01
	09-0139-01	C.D. 3.65 0.75 01/29/10	10/29/09	01/29/10 Amort Value	0.7510	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	94.79	94.79
	09-0139-01	C.D. 3.65 0.70 01/29/10	10/29/09	01/29/10 Amort Value	0.7000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	58.33	58.33
	09-0139-01	C.D. 3.65 1.36 01/29/10	10/29/09	01/29/10 Amort Value	1.9600	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	381.11	381.11
	09-0139-01	C.D. 3.65 0.60 01/29/10	10/29/09	01/29/10 Amort Value	0.6000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	116.67	116.67
	09-0139-01	C.D. 3.65 0.55 01/29/10	10/29/09	01/29/10 Amort Value	0.5500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	105.48	105.48
	09-0139-01	C.D. 1.76 02/05/10	11/13/09	02/05/10 Amort Value	1.7800	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	427.78	427.78
	09-0139-01	C.D. 3.65 0.70 02/05/10	11/13/09	02/05/10 Amort Value	0.7007	1.000000	250,195.92	250,195.92	250,195.92	0.00	250,195.92	0.000000	0.00	0.00	0.000000	0.00	168.10	168.10
	09-0139-01	C.D. 1.96 02/12/10	11/13/09	02/12/10 Amort Value	1.9800	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	571.67	571.67
	09-0139-01	C.D. 0.55 02/12/10	12/04/09	02/12/10 Amort Value	0.5500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	160.42	160.42
	09-0139-01	C.D. 0.45 02/12/10	12/04/09	02/12/10 Amort Value	0.4502	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	131.31	131.31
	09-0139-01	C.D. 1.96 02/19/10	11/13/09	02/19/10 Amort Value	1.9800	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	666.94	666.94
	09-0139-01	C.D. 0.55 02/19/10	12/04/09	02/19/10 Amort Value	0.5500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	187.15	187.15
	09-0139-01	C.D. 1.96 02/26/10	11/13/09	02/26/10 Amort Value	1.9800	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	782.22	782.22
	09-0139-01	C.D. 0.50 02/26/10	12/29/09	02/26/10 Amort Value	0.5001	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	191.82	191.82
	09-0139-01	C.D. 3.65 1.40 02/26/10	12/30/09	02/26/10 Amort Value	1.0000	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	388.89	388.89
	09-0139-01	C.D. 3.65 0.45 02/26/10	12/30/09	02/26/10 Amort Value	0.4500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	175.00	175.00
	09-0139-01	C.D. 3.65 0.95 02/26/10	12/30/09	02/26/10 Amort Value	0.9500	1.000000	250,000.00	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	364.38	364.38
	09-0139-01	C.D. 0.35 02/26/10	12/31/09	02/26/10 Amort Value	0.3500	1.000000	250,319.44	250,319.44	250,319.44	0.00	250,319.44	0.000000	0.00	0.00	0.000000	0.00	136.29	136.29
	09-0139-01	C.D. 3.65 0.50 03/05/10	12/31/09	03/05/10 Amort Value	0.5001	1.000000	250,378.28	250,378.28	250,378.28	0.00	250,378.28	0.000000	0.00	0.00	0.000000	0.00	216.13	216.13
	09-0139-01	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	250,268.75	0.00	250,268.75	0.000000	0.00	0.00	0.000000	0.00	153.29	153.29
	09-0139-01	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	250,238.89	0.00	250,238.89	0.000000	0.00	0.00	0.000000	0.00	153.27	153.27
	09-0139-01	C.D. 3.65 0.40 03/05/10	12/30/09	03/05/10 Amort Value	0.4000	1.000000	250,235.62	250,235.62	250,235.62	0.00	250,235.62	0.000000	0.00	0.00	0.000000	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	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	230.19	230.19
	10-0001-01	C.D. 3.65 0.45 03/12/10	01/15/10	03/12/10 Amort Value	0.4501	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	175.03	175.03
	10-0001-01	C.D. 0.60 03/19/10	01/15/10	03/19/10 Amort Value	0.6002	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	262.57	262.57
	10-0001-01	C.D. 3.65 0.45 03/19/10	01/15/10	03/19/10 Amort Value	0.4501	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	196.92	196.92
	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	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	311.84	311.84
	10-0006-01	C.D. 3.65 0.45 03/26/10	01/15/10	03/26/10 Amort Value	0.4501	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	218.80	218.80
	10-0008-01	C.D. 3.65 0.55 04/02/10	02/12/10	04/02/10 Amort Value	0.5500	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	187.15	187.15
	10-0009-01	C.D. 0.65 04/02/10	02/12/10	04/02/10 Amort Value	0.6501	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	221.23	221.23
	10-0101-01	C.D. 1.03 04/02/10	02/12/10	04/02/10 Amort Value	1.0300	0.000000	0.00	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	350.49	350.49
	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	0.00	250,000.00	250,000.00	0.000000	0.00	0.00	0.000000	0.00	153.14	153.14

Certificate of Deposit

GASB 31 Compliance
Ottawa County Treasurer
Unamortized Book Value
Receipts for Period
01/01/10 - 12/31/10

COST	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source 01/01/10	Beginning Unit Price	Fair Value On 01/01/10	Reported Value 01/01/10	Purchase Cost	Sales Proceeds	Ending Unit Price	Fair Value On 12/31/10	Price Source 12/31/10	Reported Value 12/31/10	Change in Fair Value	Interest	Net Investment Income
	09-008-01	C.D. 365 0.70 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	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	1,079.45	1,079.45
	09-009-01	C.D. 365 0.65 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	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	1,773.92	1,773.92
	09-013-01	C.D. 365 0.60 04/09/10	10/19/09	04/09/10	Amort Value	0.6011	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	409.07	409.07
	09-012-01	C.D. 365 0.50 04/09/10	10/19/09	04/09/10	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	335.62	335.62
	09-013-01	C.D. 365 0.45 04/09/10	10/19/09	04/09/10	Amort Value	0.4500	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	306.25	306.25
	09-013-01	C.D. 365 0.36 04/09/10	10/19/09	04/09/10	Amort Value	0.3600	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	245.00	245.00
	10-002-01	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	0.000000	0.00	0.00	214.12	214.12	0.00	0.00
	10-003-01	C.D. 0.65 04/09/10	02/12/10	04/09/10	Amort Value	0.6502	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	252.84	252.84
	10-004-01	C.D. 1.03 04/09/10	02/12/10	04/09/10	Amort Value	1.0300	0.000000	0.00	0.00	251,238.61	251,238.61	0.000000	0.000000	0.00	0.00	0.00	0.00	402.54	402.54
	10-005-01	C.D. 0.45 04/09/10	02/12/10	04/09/10	Amort Value	0.4501	0.000000	0.00	0.00	250,218.80	250,218.80	0.000000	0.000000	0.00	0.00	0.00	0.00	175.18	175.18
	09-009-01	C.D. 365 0.25 04/10/10	09/25/09	04/10/10	Amort Value	0.2500	1.000000	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	687.50	687.50
	09-008-01	C.D. 365 0.25 04/12/10	09/25/09	04/12/10	Amort Value	0.2500	1.000000	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	701.39	701.39
	09-012-01	C.D. 365 0.25 04/16/10	10/05/09	04/16/10	Amort Value	0.2500	1.000000	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	729.17	729.17
	09-013-01	C.D. 365 0.30 04/23/10	10/05/09	04/23/10	Amort Value	0.3000	1.000000	1,500,000.00	1,500,000.00	0.00	0.00	1,500,000.00	0.000000	0.00	0.00	0.00	0.00	1,400.00	1,400.00
	09-013-01	C.D. 365 0.36 04/30/10	10/05/09	04/30/10	Amort Value	0.3600	1.000000	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	0.000000	0.00	0.00	0.00	0.00	1,190.00	1,190.00
	09-015-01	C.D. 365 0.75 04/30/10	10/05/09	04/30/10	Amort Value	0.7500	1.000000	1,500,000.00	1,500,000.00	0.00	0.00	1,500,000.00	0.000000	0.00	0.00	0.00	0.00	3,467.81	3,467.81
	09-003-01	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	0.00	1,500,000.00	0.000000	0.00	0.00	0.00	0.00	7,652.05	7,652.05
	09-013-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	629.55	629.55
	09-013-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	455.48	455.48
	09-013-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	415.63	415.63
	09-013-01	C.D. 365 0.32 05/14/10	10/19/09	05/14/10	Amort Value	0.3203	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	650.03	650.03
	09-013-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	956.51	956.51
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	696.06	696.06
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	755.14	755.14
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	449.17	449.17
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	310.14	310.14
	09-012-01	C.D. 365 0.95 06/04/10	10/07/09	06/04/10	Amort Value	0.9500	1.000000	250,000.00	250,000.00	0.00	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	1,002.05	1,002.05
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	729.26	729.26
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	791.10	791.10
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	470.56	470.56
	09-012-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	427.78	427.78
	10-006-01	C.D. 1.02 06/11/10	02/26/10	06/11/10	Amort Value	1.0200	0.000000	0.00	0.00	250,402.78	250,402.78	0.000000	0.000000	0.00	0.00	0.00	0.00	744.95	744.95
	10-007-01	C.D. 0.60 06/11/10	02/26/10	06/11/10	Amort Value	0.6004	0.000000	0.00	0.00	250,181.25	250,181.25	0.000000	0.000000	0.00	0.00	0.00	0.00	438.09	438.09
	10-008-01	C.D. 365 0.75 06/11/10	02/26/10	06/11/10	Amort Value	0.7506	0.000000	0.00	0.00	250,202.09	250,202.09	0.000000	0.000000	0.00	0.00	0.00	0.00	547.74	547.74
	10-009-01	C.D. 365 0.90 06/11/10	02/26/10	06/11/10	Amort Value	0.9000	0.000000	0.00	0.00	250,377.40	250,377.40	0.000000	0.000000	0.00	0.00	0.00	0.00	648.24	648.24
	10-002-01	C.D. 0.55 06/18/10	03/31/10	06/18/10	Amort Value	0.5500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	297.60	297.60
	10-004-01	C.D. 0.72 06/18/10	03/31/10	06/18/10	Amort Value	0.7204	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	395.19	395.19
	10-005-01	C.D. 0.70 06/18/10	03/31/10	06/18/10	Amort Value	0.7003	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	378.94	378.94
	10-006-01	C.D. 365 0.45 06/18/10	03/31/10	06/18/10	Amort Value	0.4500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	243.49	243.49
	10-003-01	C.D. 365 0.45 06/18/10	04/07/10	06/18/10	Amort Value	0.4500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	225.00	225.00
	10-002-01	C.D. 365 0.50 06/25/10	04/07/10	06/25/10	Amort Value	0.5000	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	243.49	243.49
	10-003-01	C.D. 365 0.65 06/25/10	04/07/10	06/25/10	Amort Value	0.6503	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	351.86	351.86
	10-003-01	C.D. 365 0.65 06/25/10	04/07/10	06/25/10	Amort Value	0.6503	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	351.86	351.86
	10-003-01	C.D. 365 0.45 06/25/10	04/07/10	06/25/10	Amort Value	0.4500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	243.49	243.49
	09-013-01	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	0.00	250,000.00	0.000000	0.00	0.00	0.00	0.00	940.26	940.26
	10-007-01	C.D. 365 0.85 06/30/10	01/22/10	06/30/10	Amort Value	0.8513	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	927.07	927.07
	10-002-01	C.D. 365 0.60 06/30/10	03/11/10	06/30/10	Amort Value	0.6000	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	456.16	456.16
	10-006-01	C.D. 365 0.55 07/02/10	04/07/10	07/02/10	Amort Value	0.5500	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.000000	0.00	0.00	0.00	0.00	323.97	323.97

GASB 31 Compliance
Ottawa County Treasurer
 Unamortized Book Value
 Receipts for Period
 01/01/10 - 12/31/10

CSTIP	Invest Number	Security Description	Purchase Date	Sale Valuation Date Method	Yield Earned	Price Source	Beginning Unit Price	Fac Value On 01/01/10	Reported Value 01/01/10	Purchase Cost	Sales Proceeds	Ending Unit Price	Fac Value On 12/31/10	Price Source 12/31/10	Reported Value 12/31/10	Change in Fair Value	Interest	Net Investment Income
	10-0037-01	C.D. 365 0.65 07/02/10	04/07/10	07/02/10	0.6503		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		383.07	383.07
	10-0038-01	C.D. 365 0.65 07/02/10	04/07/10	07/02/10	0.6503		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		383.07	383.07
	10-0039-01	C.D. 365 0.45 07/02/10	04/07/10	07/02/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		266.75	266.75
	10-0040-01	C.D. 365 0.45 07/02/10	04/07/10	07/02/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		265.06	265.06
	10-0042-01	C.D. 365 0.65 07/09/10	04/07/10	07/09/10	0.6504		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		414.27	414.27
	10-0045-01	C.D. 365 0.70 07/09/10	04/07/10	07/09/10	0.7004		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		446.16	446.16
	10-0044-01	C.D. 365 0.50 07/09/10	04/07/10	07/09/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		322.92	322.92
	10-0045-01	C.D. 365 0.45 07/09/10	04/07/10	07/09/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		286.64	286.64
	10-0041-01	C.D. 365 0.55 07/16/10	04/07/10	07/16/10	0.5500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		376.71	376.71
	09-0068-01	C.D. 365 1.00 07/23/10	09/01/09	07/23/10	1.0031		1,000,000.00	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.000000	0.00		0.00		5,578.76	5,578.76
	10-0048-01	C.D. 365 0.45 08/13/10	05/05/10	08/13/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		308.22	308.22
	10-0049-01	C.D. 365 0.75 08/13/10	05/05/10	08/13/10	0.7505		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		514.07	514.07
	10-0050-01	C.D. 365 0.60 08/13/10	05/05/10	08/13/10	0.6003		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		411.19	411.19
	10-0051-01	C.D. 365 0.50 08/13/10	05/05/10	08/13/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		347.22	347.22
	10-0052-01	C.D. 365 0.50 08/13/10	05/05/10	08/13/10	0.5002		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		342.63	342.63
	10-0053-01	C.D. 365 0.45 08/13/10	05/05/10	08/13/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		308.21	308.21
	10-0054-01	C.D. 365 0.75 08/20/10	05/05/10	08/20/10	0.7506		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		557.74	557.74
	10-0035-01	C.D. 365 0.60 08/20/10	05/05/10	08/20/10	0.6004		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		440.00	440.00
	10-0055-01	C.D. 365 0.50 08/20/10	05/05/10	08/20/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		371.53	371.53
	10-0057-01	C.D. 365 0.50 08/20/10	05/05/10	08/20/10	0.5003		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		366.63	366.63
	10-0061-01	C.D. 0.49 09/03/10	05/14/10	09/03/10	0.4900		0.000000	0.00	0.00	251,322.98	251,322.98	0.000000	0.00		0.00		377.88	377.88
	10-0062-01	C.D. 365 0.50 09/03/10	05/14/10	09/03/10	0.5000		0.000000	0.00	0.00	250,708.90	250,708.90	0.000000	0.00		0.00		384.65	384.65
	10-0065-01	C.D. 0.75 09/03/10	05/14/10	09/03/10	0.7506		0.000000	0.00	0.00	250,979.14	250,979.14	0.000000	0.00		0.00		586.12	586.12
	10-0064-01	C.D. 0.50 09/03/10	05/14/10	09/03/10	0.5000		0.000000	0.00	0.00	250,446.88	250,446.88	0.000000	0.00		0.00		389.90	389.90
	10-0076-01	C.D. 0.50 10/08/10	06/29/10	10/08/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		350.69	350.69
	10-0077-01	C.D. 0.60 10/08/10	06/29/10	10/08/10	0.5989		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		420.09	420.09
	10-0078-01	C.D. 365 0.70 10/08/10	06/29/10	10/08/10	0.7005		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		484.57	484.57
	10-0079-01	C.D. 0.65 10/08/10	06/29/10	10/08/10	0.6500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		455.90	455.90
	10-0080-01	C.D. 0.50 10/08/10	06/29/10	10/08/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		345.89	345.89
	10-0085-01	C.D. 1.02 10/08/10	06/29/10	10/08/10	1.0200		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		715.42	715.42
	10-0088-01	C.D. 0.60 10/15/10	06/29/10	10/15/10	0.5991		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		449.36	449.36
	10-0082-01	C.D. 0.70 10/15/10	06/29/10	10/15/10	0.7005		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		518.19	518.19
	10-0083-01	C.D. 0.50 10/15/10	06/29/10	10/15/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		375.00	375.00
	10-0084-01	C.D. 0.65 10/15/10	06/29/10	10/15/10	0.6500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		487.50	487.50
	10-0089-01	C.D. 365 0.50 10/29/10	07/28/10	10/29/10	0.5000		0.000000	0.00	0.00	1,000,000.00	1,000,000.00	0.000000	0.00		0.00		1,291.67	1,291.67
	10-0091-01	C.D. 365 0.45 10/29/10	07/28/10	10/29/10	0.4500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		286.64	286.64
	10-0091-01	C.D. 0.50 10/29/10	07/28/10	10/29/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		322.91	322.91
	10-0092-01	C.D. 365 0.70 10/29/10	07/28/10	10/29/10	0.7004		0.000000	0.00	0.00	500,000.00	500,000.00	0.000000	0.00		0.00		892.32	892.32
	10-0093-01	C.D. 0.65 10/29/10	07/28/10	10/29/10	0.6500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		419.79	419.79
	10-0094-01	C.D. 1.23 10/29/10	07/28/10	10/29/10	1.2300		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		794.37	794.37
	10-0217-01	C.D. 365 0.50 11/04/10	11/03/10	11/04/10	0.4999		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		3.42	3.42
	10-0068-01	C.D. 0.50 11/19/10	06/04/10	11/19/10	0.5005		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		575.88	575.88
	10-0070-01	C.D. 365 0.55 11/19/10	06/04/10	11/19/10	0.5500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		632.88	632.88
	10-0071-01	C.D. 0.60 11/19/10	06/04/10	11/19/10	0.6007		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		691.19	691.19
	10-0073-01	C.D. 0.56 11/19/10	06/04/10	11/19/10	0.5600		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		653.33	653.33
	10-0072-01	C.D. 365 0.50 11/19/10	06/04/10	11/19/10	0.5000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		575.34	575.34
	10-0069-01	C.D. 0.75 11/19/10	06/04/10	11/19/10	0.7511		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00		864.23	864.23
	10-0214	C.D. 365 0.35 04/21/11	11/03/10		0.3500		0.000000	0.00	0.00	250,000.00	0.00	1.000000	250,000.00		250,000.00		143.40	143.40

GASB 31 Compliance

Ottawa County Treasurer

Unamortized Book Value Receipts for Period

01/01/10 - 12/31/10

Invest Number	Security Description	Purchase Date	Sale Valuation Date Method	Yield Earned	Price Source 01/01/10	Beginning Unit Price	Fair Value On 01/01/10	Reported Value 01/01/10	Purchase Cost	Sales Proceeds	Ending Unit Price	Fair Value On 12/31/10	Price Source 12/31/10	Required Value 12/31/10	Change in Fair Value	Interest	Net Investment Income
10-0215	C.D. 365 0.25 04/21/11	11/04/10	Open Acount Value	0.2300	0.000000	0.00	0.00	0.00	225,000.00	0.00	1.000000	225,000.00	12/31/10	225,000.00	0.00	90.63	90.63
10-0216	C.D. 365 0.40 05/05/11	11/03/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	163.89	163.89
10-0218	C.D. 365 0.50 05/05/11	11/04/10	Open Acount Value	0.5000	0.000000	0.00	0.00	0.00	250,003.42	0.00	1.000000	250,003.42	12/31/10	250,003.42	0.00	198.63	198.63
10-0219	C.D. 365 0.45 06/27/11	11/12/10	Open Acount Value	0.6501	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	222.64	222.64
10-0220	C.D. 365 0.40 06/30/11	11/23/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	106.85	106.85
10-0221	C.D. 0.30 06/30/11	11/23/10	Open Acount Value	0.3000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	81.25	81.25
10-0222	C.D. 365 0.35 06/30/11	11/23/10	Open Acount Value	0.3500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	93.49	93.49
10-0223	C.D. 365 0.50 06/30/11	11/23/10	Open Acount Value	0.5000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	133.57	133.57
10-0225	C.D. 365 0.45 06/30/11	12/02/10	Open Acount Value	0.6500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	133.56	133.56
10-0226	C.D. 365 0.30 06/30/11	12/02/10	Open Acount Value	0.3000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	61.64	61.64
10-0227	C.D. 0.55 06/30/11	12/02/10	Open Acount Value	0.5500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	114.58	114.58
10-0228	C.D. 0.40 06/30/11	12/02/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	83.33	83.33
10-0187	C.D. 365 0.40 03/24/11	10/06/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	238.36	238.36
10-0213	C.D. 365 0.25 04/21/11	11/03/10	Open Acount Value	0.2500	0.000000	0.00	0.00	0.00	275,000.00	0.00	1.000000	275,000.00	12/31/10	275,000.00	0.00	111.13	111.13
10-0171	C.D. 365 0.45 02/10/11	10/01/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	283.56	283.56
10-0172	C.D. 365 0.55 02/10/11	10/01/10	Open Acount Value	0.5503	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	346.74	346.74
10-0181	C.D. 365 0.55 03/10/11	10/06/10	Open Acount Value	0.5502	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	327.88	327.88
10-0182	C.D. 0.45 03/10/11	10/06/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	271.88	271.88
10-0183	C.D. 0.40 03/10/11	10/06/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	241.67	241.67
10-0184	C.D. 1.42 03/10/11	10/06/10	Open Acount Value	1.4200	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	857.92	857.92
10-0185	C.D. 0.45 03/10/11	10/06/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	271.88	271.88
10-0186	C.D. 365 0.35 03/10/11	10/06/10	Open Acount Value	0.3501	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	208.62	208.62
10-0192	C.D. 1.42 03/24/11	10/06/10	Open Acount Value	1.4200	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	857.92	857.92
10-0193	C.D. 0.45 03/24/11	10/06/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	271.88	271.88
10-0194	C.D. 365 0.35 03/24/11	10/06/10	Open Acount Value	0.3501	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	208.62	208.62
10-0196	C.D. 1.47 04/07/11	10/08/10	Open Acount Value	1.4700	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	867.71	867.71
10-0197	C.D. 0.50 04/07/11	10/08/10	Open Acount Value	0.5000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	295.14	295.14
10-0198	C.D. 365 0.60 04/07/11	10/08/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	250,420.09	0.00	1.000000	250,420.09	12/31/10	250,420.09	0.00	349.90	349.90
10-0199	C.D. 365 0.55 04/07/11	10/08/10	Open Acount Value	0.5502	0.000000	0.00	0.00	0.00	250,484.59	0.00	1.000000	250,484.59	12/31/10	250,484.59	0.00	320.96	320.96
10-0200	C.D. 0.40 04/07/11	10/08/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,455.90	0.00	1.000000	250,455.90	12/31/10	250,455.90	0.00	236.54	236.54
10-0201	C.D. 365 0.40 04/07/11	10/08/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,345.89	0.00	1.000000	250,345.89	12/31/10	250,345.89	0.00	233.20	233.20
10-0202	C.D. 365 0.60 04/21/11	10/14/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	275,000.00	0.00	1.000000	275,000.00	12/31/10	275,000.00	0.00	357.12	357.12
10-0173	C.D. 0.45 02/10/11	10/01/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	287.50	287.50
10-0174	C.D. 365 0.20 02/10/11	10/01/10	Open Acount Value	0.2000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	126.03	126.03
10-0175	C.D. 0.20 02/10/11	10/01/10	Open Acount Value	0.2000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	127.78	127.78
10-0176	C.D. 0.30 02/10/11	10/01/10	Open Acount Value	0.3000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	191.67	191.67
10-0188	C.D. 365 0.60 03/24/11	10/06/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	357.53	357.53
10-0189	C.D. 365 0.55 03/24/11	10/06/10	Open Acount Value	0.5502	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	327.88	327.88
10-0190	C.D. 0.45 03/24/11	10/06/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	271.88	271.88
10-0191	C.D. 0.45 03/24/11	10/06/10	Open Acount Value	0.4500	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	271.88	271.88
10-0210	C.D. 365 0.40 05/05/11	11/03/10	Open Acount Value	0.4000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	161.64	161.64
10-0065	C.D. 365 0.55 05/12/11	05/14/10	Open Acount Value	0.5500	0.000000	0.00	0.00	0.00	1,521,000.00	0.00	1.000000	1,521,000.00	12/31/10	1,521,000.00	0.00	5,391.10	5,391.10
10-0075	C.D. 0.55 06/02/11	06/11/10	Open Acount Value	0.5500	0.000000	0.00	0.00	0.00	1,000,000.00	0.00	1.000000	1,000,000.00	12/31/10	1,000,000.00	0.00	3,116.67	3,116.67
10-0141	C.D. 365 0.60 04/12/11	08/27/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	1,000,000.00	0.00	1.000000	1,000,000.00	12/31/10	1,000,000.00	0.00	2,087.67	2,087.67
10-0142	C.D. 365 0.47 04/12/11	08/27/10	Open Acount Value	0.4700	0.000000	0.00	0.00	0.00	1,000,000.00	0.00	1.000000	1,000,000.00	12/31/10	1,000,000.00	0.00	1,635.34	1,635.34
10-0143	C.D. 365 0.60 04/12/11	08/30/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	500,000.00	0.00	1.000000	500,000.00	12/31/10	500,000.00	0.00	1,019.18	1,019.18
10-0144	C.D. 365 0.65 04/12/11	08/30/10	Open Acount Value	0.6505	0.000000	0.00	0.00	0.00	500,000.00	0.00	1.000000	500,000.00	12/31/10	500,000.00	0.00	1,105.03	1,105.03
10-0146	C.D. 365 0.60 04/12/11	08/30/10	Open Acount Value	0.6000	0.000000	0.00	0.00	0.00	250,000.00	0.00	1.000000	250,000.00	12/31/10	250,000.00	0.00	516.67	516.67

GASB 31 Compliance Ottawa County Treasurer

Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

COPI	Invest	Security	Purchase	Sale	Yield	Price	Beginning	Par	Reported	Purchase	Sales	Ending	Par	Price	Reported	Change in	Interest	Net Investment
CPID	Number	Description	Date	Data	Barred	01/01/10	Unit Price	01/01/10	01/01/10	Cost	Proceeds	Unit Price	12/31/10	12/31/10	12/31/10	Fair Value		Income
FPS Total					2.4639	2,000,000.00	0.991875	2,000,000.00	1,983,750.00	2,000,000.00	4,000,000.00	0.000000	0.00	0.00	0.00	16,260.00	14,960.00	31,210.00
FPS																		
313280001	08-0082-01	Agency-FHB 4.70 05/14/15	08/15/08	05/24/10		2,000,000.00	1.014060	2,000,000.00	2,028,120.00	0.00	2,000,000.00	0.000000	0.00	0.00	-28,120.00	37,238.89	9,218.89	
313280008	08-0088-01	Agency - FHB 4.35 08/13/12	12/04/08	08/13/10		2,000,000.00	1.023130	2,046,260.00	0.00	2,000,000.00	0.000000	0.00	0.00	0.00	-46,260.00	53,650.00	7,390.00	
313270005	10-0140	Agency-FHB 1.00 08/28/15	08/28/10	Open	-0.8144	0.00	0.000000	0.00	2,000,000.00	0.00	0.00	0.937700	2,000,000.00	FIT	1,387,400.00	6,944.44	-5,655.56	
313280016	08-0016	Agency-FHB 2.85 03/11/11	02/19/08	Open	0.9089	1,200,000.00	1.024630	1,229,628.00	0.00	0.00	0.00	1.009320	1,200,000.00	FIT	1,405,904.00	34,900.00	10,774.00	
313280037	09-0014	Agency - FHB 2.625 02/11/13	02/13/09	Open	2.2280	2,000,000.00	1.005940	2,011,800.00	0.00	0.00	0.00	1.002070	2,000,000.00	FIT	2,004,150.00	52,500.00	44,760.00	
FPS Total					1.1176	7,200,000.00	1.016036	7,315,888.00	2,000,000.00	4,000,000.00	4,000,000.00	0.999518	3,000,000.00	5,197,444.00	-118,444.00	184,933.33	66,483.33	
FHMC																		
313280093	08-0014-02	Agency - FHMC 3.125 02/12/10	02/14/08	02/12/10		2,000,000.00	1.003040	2,006,080.00	0.00	2,000,000.00	0.000000	0.00	0.00	0.00	-6,080.00	7,118.06	1,038.06	
313280029	09-0018-01	Agency - FHMC 2.85 01/02/14	02/19/09	04/05/10		2,000,000.00	0.993270	1,986,540.00	0.00	2,000,000.00	0.000000	0.00	0.00	0.00	13,460.00	14,406.33	27,866.33	
313280258	04-0036	Agency-FHMC 4.00 04/08/11	04/08/04	Open	1.0570	1,500,000.00	1.039130	1,558,695.00	0.00	0.00	0.00	1.009700	1,500,000.00	FIT	1,541,550.00	60,000.00	15,850.00	
313280258	04-0037	Agency-FHMC 4.00 04/08/11	04/08/04	Open	1.0570	1,500,000.00	1.039130	1,558,695.00	0.00	0.00	0.00	1.009700	1,500,000.00	FIT	1,541,550.00	60,000.00	15,850.00	
FHMC Total					1.6182	7,000,000.00	1.015716	7,110,010.00	0.00	4,000,000.00	4,000,000.00	1.009750	3,000,000.00	3,029,100.00	-80,910.00	141,526.39	60,616.39	
RWA																		
313280206	09-0108-01	Agency-RWA 3.40 12/07/16	12/07/09	12/07/10		2,000,000.00	0.983750	1,967,500.00	0.00	2,000,000.00	0.000000	0.00	0.00	0.00	32,500.00	63,466.67	95,966.67	
313280040	10-0087	Agency-RWA 1.85 01/14/14	07/14/10	Open	1.9233	0.000000	0.000000	0.00	2,000,000.00	0.00	0.00	1.000340	2,000,000.00	FIT	2,000,680.00	680.00	17,463.89	
313280205	10-0088	Agency-RWA 2.50 01/28/16	07/28/10	Open	2.8271	0.000000	0.000000	0.00	2,000,000.00	0.00	0.00	1.001390	2,000,000.00	FIT	2,002,780.00	2,780.00	24,030.00	
313280204	08-0099	Agency - RWA 4.00 04/15/13	12/05/08	Open	4.5562	1,063,400	1.063440	2,270,444.00	0.00	0.00	0.00	1.071250	2,135,000.00	FIT	2,287,118.75	16,674.35	85,400.00	
313280006	10-0086	Agency-RWA 2.00 07/14/15	07/14/10	Open	2.1143	0.000000	0.000000	0.00	2,000,000.00	0.00	0.00	1.000530	2,000,000.00	FIT	2,001,060.00	1,060.00	18,535.56	
RWA Total					3.8083	4,135,000.00	1.024896	4,237,944.00	6,000,000.00	2,000,000.00	2,000,000.00	1.019255	8,135,000.00	8,291,639.75	59,694.35	205,856.12	299,530.47	
Money Market																		
10010 -	-0080-0050	FPI 45-CP ABX/BUS 10/29	10/06/08	Open	0.0240	1,026,205.38	1.000000	1,026,205.38	0.00	0.00	-265.95	1.000000	1,026,451.33	Memor.	1,026,451.33	0.00	245.95	
10010 -	-0080-0060	FPI 45-CP BNA 8014/02/27	12/04/09	Open	1.0313	1,000,997.26	1.000000	1,000,997.26	0.00	0.00	746,597.11	1.000000	260,400.15	Memor.	260,400.15	0.00	9,402.89	
10010 -	-0080-0070	FPI 45-CP CCI 910037697	01/08/10	Open	0.7088	0.00	0.000000	0.00	250,000.00	250,000.00	-1,745,257.19	1.000000	1,995,257.19	Memor.	1,995,257.19	0.00	19,376.24	
10010 -	-0080-0080	FPI 45-CP UICU 166179566	01/08/10	Open	0.8848	0.00	0.000000	0.00	250,000.00	250,000.00	-31,313.23	1.000000	253,313.23	Memor.	253,313.23	0.00	20,604.11	
8510 -4459-0400-0080-0320	RR-0077	FPI 45-CP UICU 16179566.1	05/21/10	Open	1.1563	0.00	0.000000	0.00	0.00	0.00	-4,642.06	1.000000	-9,502.00	Memor.	-9,502.00	-14,144.06	-14,144.06	
10010 -	-0080-0010	FPI 45-CP Chase 2800000300S	03/28/05	Open	0.0551	627,409.38	1.000000	627,409.38	0.00	0.00	-4,200,573.63	1.000000	5,547,983.21	Memor.	5,547,983.21	0.00	2,953.45	
10010 -	-0080-0340	FPI 44-CP USTY Chase 19800 1335	01/31/98	Open	0.0514	189,806.00	1.000000	189,806.00	0.00	0.00	-11,953.64	1.000000	201,739.64	Memor.	201,739.64	0.00	1,207.98	
10010 -	-0080-0400	FPI 40-CP MBIA 01-01-004-0001	12/31/98	Open	0.1487	1,820,730.28	1.000000	1,820,730.28	0.00	0.00	1,319,731.60	1.000000	500,998.68	Memor.	500,998.68	0.00	1,839.33	
10010 -	-0080-0090	FPI 45-CP Chemical 2490150824	09/17/10	Open	0.3990	0.00	0.000000	0.00	2,000,000.00	2,000,000.00	-2,004,330.39	1.000000	4,004,330.39	Memor.	4,004,330.39	0.00	4,330.39	
10010 -	-0080-0410	FPI 41-Sub MBIA 01-01-0046-0002	08/04/00	Open	0.1894	285,780.75	1.000000	285,780.75	0.00	0.00	35,975.92	1.000000	249,804.83	Memor.	249,804.83	0.00	547.57	
Money Market Total					0.2709	4,950,929.05	1.000000	4,950,929.05	2,500,000.00	-6,595,991.06	1,000,000.00	14,030,776.65	14,030,776.65	-14,144.06	60,595.91	46,561.85		
Mutual Fund - Money Market																		
10010 -	-0090-0010	CE Ambassador 112580018	06/14/04	Open	0.0011	2,338,709.14	1.000000	2,338,709.14	0.00	0.00	-2,126.15	1.000000	2,336,835.29	Memor.	2,336,835.29	0.00	2,126.15	
Mutual Fund - Money Market Total					0.0011	2,338,709.14	1.000000	2,338,709.14	0.00	0.00	-2,126.15	1.000000	2,336,835.29	2,336,835.29	0.00	2,126.15	2,126.15	
Savings																		
RR-0070	08-0070	CE Sops Wolverine NWB 24112492	01/15/10	07/16/10		0.00	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	Memor.	0.00	0.00	1,183.58	
RR-0071	08-0071	CE Sops Mich Comm NWB 5301564	02/12/10	07/16/10		0.00	0.000000	0.00	0.00	500,000.00	500,000.00	0.000000	0.00	Memor.	0.00	0.00	653.36	
RR-0072	08-0072	CE Sops Mercantile 100119817	02/19/10	07/16/10		0.00	0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00	Memor.	0.00	0.00	802.24	
RR-0045	10-0100 -	CE Sops 2 HB 1153000324	11/19/04	Open	0.5881	3,912,426.00	1.000000	3,912,426.00	0.00	0.00	-3,546,397.33	1.000000	7,460,813.33	Memor.	7,460,813.33	0.00	48,387.33	
RR-0100	RR-0100	Windsor Savings	07/29/10	Open	1.3863	0.00	0.000000	0.00	27,567.13	27,567.13	0.00	0.00	9.96	Memor.	9.96	34.04		
RR-0064	08-0064	CE Sops Private Bkr NWB 224628	12/02/09	Open	0.3888	750,281.25	1.000000	750,281.25	0.00	0.00	750,281.25	0.000000	0.00	0.00	0.00	1,139.63		
RR-0084	08-0084	SSA Cto Sops Chase 1831002140	07/26/10	Open	907.680	0.00	0.000000	0.00	0.00	-2,181.00	1.000000	-13,007.71	Memor.	-13,007.71	-15,188.71	-15,188.42		
RR-0067	08-0067	CE Sops CCI 91100037689	01/08/10	Open	0.0232	0.00	0.000000	0.00	25.00	25.00	0.00	1.000000	25.00	Memor.	0.00	0.00		
Savings Total					0.3892	4,662,707.25	1.000000	4,662,707.25	1,027,592.13	-1,778,729.91	1,000,000.00	7,447,940.58	7,447,940.58	-15,188.71	52,192.48	37,003.77		
Treasury Note																		
07-0052-01	07-0052-01	Treasury Note 3.50 02/15/10	09/19/07	02/15/10		2,000,000.00	1.003830	2,007,660.00	0.00	2,000,000.00	2,000,000.00	0.000000	0.00	0.00	-7,660.00	8,559.78	894.78	

GASB 31 Compliance
Ottawa County Treasurer
Unamortized Book Value
Receipts for Period
01/01/10 - 12/31/10

CSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Bared	Price Source	Beginning Unit Price	Par Value On 01/01/10	Reported Value 01/01/10	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 12/31/10	Price Source 12/31/10	Reported Value 12/31/10	Change in Fair Value	Interest	Net Investment Income
91282852	08-001-01	Treasury Note 2.00 02/28/10	10/06/08	02/28/10	Fair Value	0.2216	FTI	1.002850	2,300,000.00	2,306,555.00	0.00	2,300,000.00	0.000000	0.00	FTI	0.00	-6,555.00	7,370.17	815.17
91282851	08-001-01	Treasury Note 2.125 04/30/10	05/22/08	04/30/10	Fair Value	0.1649	FTI	1.006450	2,000,000.00	2,012,900.00	0.00	2,000,000.00	0.000000	0.00	FTI	0.00	-12,900.00	13,970.99	1,070.99
91282851	07-005-01	Treasury Note 3.875 09/15/10	09/18/07	07/13/10	Fair Value	0.4845	FTI	1.024260	2,000,000.00	2,046,520.00	0.00	2,012,500.00	0.000000	0.00	FTI	0.00	-36,020.00	40,900.19	4,880.19
91282814	07-001	Treasury Note 3.875 02/15/13	11/27/07	Open	Fair Value	4.1416	FTI	1.065000	1,000,000.00	1,065,000.00	0.00	0.00	1.065200	1,000,000.00	FTI	1,066,520.00	3,520.00	38,750.00	42,270.00
91282815	08-008	Treasury Note 2.50 03/31/13	09/22/08	Open	Fair Value	4.3882	FTI	1.022730	3,000,000.00	3,066,190.00	0.00	0.00	1.040940	3,000,000.00	FTI	3,122,820.00	54,630.00	75,000.00	129,630.00
91282855	07-030	Treasury Note 4.25 01/15/11	09/17/07	Open	Fair Value	0.6221	FTI	1.037500	2,000,000.00	2,075,000.00	0.00	0.00	1.001250	2,000,000.00	FTI	2,002,500.00	-72,500.00	85,000.00	12,500.00
91282855	09-003	Treasury Note 1.125 01/15/12	01/29/09	Open	Fair Value	2.0235	FTI	0.999600	2,000,000.00	1,996,120.00	0.00	0.00	1.008010	2,000,000.00	FTI	2,016,020.00	17,900.00	22,500.00	40,400.00
91282819	10-012	Treasury Note 1.875 04/30/14	09/21/10	Open	Fair Value	-1.8839	FTI	0.000000	0.00	0.00	2,066,840.00	0.00	1.022730	2,000,000.00	FTI	2,045,460.00	-21,380.00	10,996.74	-10,881.26
91282815	09-049	Treasury Note 1.375 04/15/12	07/16/09	Open	Fair Value	2.5800	FTI	1.000940	2,000,000.00	2,004,890.00	0.00	0.00	1.012770	2,000,000.00	FTI	2,025,540.00	25,660.00	27,900.00	51,160.00
91282815	07-039	Treasury Note 4.00 11/15/12	08/27/07	Open	Fair Value	3.6718	FTI	1.068200	2,000,000.00	2,136,400.00	0.00	0.00	1.064610	2,000,000.00	FTI	2,129,220.00	-7,180.00	80,000.00	72,820.00
Treasury Note Total						2.3214		1.020701	20,330,000.00	20,720,225.00	2,066,840.00	8,312,500.00	1.029291	14,000,000.00		14,410,080.00	-64,485.00	410,049.87	345,564.87
Investment Total						1.2097		1.009582	78,109,432.34	78,842,249.74	63,384,384.99	59,896,364.71	1.007278	81,513,779.85		82,107,042.60	-222,227.42	1,189,215.51	965,980.09

GASB 40 Compliance Ottawa County Treasurer

Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

Security Description	CUSIP	Invest Number	Issuing Institution	S & P Rating	Yield Matur	Beginning Par Val./Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macaulay Duration	Modified Duration	Days to Maturity	% of Port
1010 - General Fund													
Certificate of Deposit													
C.D. 365 1.40 05/14/10		09-0037-01	Bank of Holland		1.4000	1,500,000.00	05/14/10	1,500,000.00	0.00	0.0000	0.0000	133	1.00
C.D. 365 1.00 07/23/10		09-0081-01	Bank of Holland		1.0000	1,000,000.00	07/23/10	1,000,000.00	0.00	0.0000	0.0000	203	0.67
C.D. 365 0.70 04/09/10		09-0089-01	Bank of Holland		0.7000	1,000,000.00	04/09/10	1,000,000.00	0.00	0.0000	0.0000	98	0.67
C.D. 365 0.65 04/09/10		09-0090-01	Byron Bank		0.6510	1,000,000.00	04/09/10	1,000,000.00	0.00	0.0000	0.0000	98	0.67
C.D. 365 0.25 04/10/10		09-0097-01	PNC Bank		0.2500	1,000,000.00	04/10/10	1,000,000.00	0.00	0.0000	0.0000	99	0.67
C.D. 365 0.25 04/12/10		09-0098-01	Charter One-RBS CITIZENS NA		0.2500	1,000,000.00	04/12/10	1,000,000.00	0.00	0.0000	0.0000	101	0.67
C.D. 365 0.25 04/16/10		09-0112-01	Charter One-RBS CITIZENS NA		0.2500	1,000,000.00	04/16/10	1,000,000.00	0.00	0.0000	0.0000	105	0.67
C.D. 365 0.30 04/23/10		09-0113-01	Bank of America		0.3000	1,500,000.00	04/23/10	1,500,000.00	0.00	0.0000	0.0000	112	1.00
C.D. 365 0.36 04/30/10		09-0114-01	Comerica Bank		0.3600	1,000,000.00	04/30/10	1,000,000.00	0.00	0.0000	0.0000	119	0.67
C.D. 365 0.75 04/30/10		09-0115-01	Chemical Bank		0.7500	1,500,000.00	04/30/10	1,500,000.00	0.00	0.0000	0.0000	119	1.00
C.D. 365 0.95 05/28/10		09-0120-01	Bank of Holland		0.9500	250,000.00	05/28/10	250,000.00	0.00	0.0000	0.0000	147	0.17
C.D. 365 0.68 05/28/10		09-0121-01	Byron Bank		0.6813	250,000.00	05/28/10	250,000.00	0.00	0.0000	0.0000	147	0.17
C.D. 365 0.75 05/28/10		09-0122-01	Chemical Bank		0.7500	250,000.00	05/28/10	250,000.00	0.00	0.0000	0.0000	147	0.17
C.D. 365 0.44 05/28/10		09-0123-01	Comerica Bank		0.4400	250,000.00	05/28/10	250,000.00	0.00	0.0000	0.0000	147	0.17
C.D. 365 0.29 06/04/10		09-0124-01	Bank of America		0.2900	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 365 0.95 06/04/10		09-0125-01	Bank of Holland		0.9500	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 365 0.68 06/04/10		09-0126-01	Byron Bank		0.6814	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 365 0.75 06/04/10		09-0127-01	Chemical Bank		0.7500	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 365 0.44 06/04/10		09-0128-01	Comerica Bank		0.4400	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 365 0.40 06/04/10		09-0129-01	Fifth Third Bank		0.4000	250,000.00	06/04/10	250,000.00	0.00	0.0000	0.0000	154	0.17
C.D. 1.81 01/08/10		09-0130-01	Mercentile Bank of W. Mich.		1.8100	250,450.00	01/08/10	250,450.00	0.00	0.0000	0.0000	7	0.17
C.D. 365 0.60 04/09/10		09-0131-01	Byron Bank		0.6007	250,000.00	04/09/10	250,000.00	0.00	0.0000	0.0000	98	0.17
C.D. 365 0.50 04/09/10		09-0132-01	Chemical Bank		0.5000	250,000.00	04/09/10	250,000.00	0.00	0.0000	0.0000	98	0.17
C.D. 365 0.45 04/09/10		09-0133-01	Citizens Bank		0.4500	250,000.00	04/09/10	250,000.00	0.00	0.0000	0.0000	98	0.17
C.D. 365 0.36 04/09/10		09-0134-01	Comerica Bank		0.3600	250,000.00	04/09/10	250,000.00	0.00	0.0000	0.0000	98	0.17
C.D. 365 0.68 05/14/10		09-0135-01	Byron Bank		0.6811	250,000.00	05/14/10	250,000.00	0.00	0.0000	0.0000	133	0.17
C.D. 365 0.50 05/14/10		09-0136-01	Chemical Bank		0.5000	250,000.00	05/14/10	250,000.00	0.00	0.0000	0.0000	133	0.17
C.D. 365 0.45 05/14/10		09-0137-01	Citizens Bank		0.4500	250,000.00	05/14/10	250,000.00	0.00	0.0000	0.0000	133	0.17
C.D. 365 0.92 05/14/10		09-0138-01	First Financial/Irwin Union		0.9200	250,000.00	05/14/10	250,000.00	0.00	0.0000	0.0000	133	0.17
C.D. 365 0.75 06/30/10		09-0139-01	Byron Bank		0.7517	250,000.00	06/30/10	250,000.00	0.00	0.0000	0.0000	180	0.17
C.D. 365 0.75 01/08/10		09-0140-01	ChoiceOne Bank		0.7503	250,000.00	01/08/10	250,000.00	0.00	0.0000	0.0000	7	0.17
C.D. 365 0.25 01/08/10		09-0141-01	First Financial/Irwin Union		0.2500	250,000.00	01/08/10	250,000.00	0.00	0.0000	0.0000	7	0.17
C.D. 365 0.25 01/08/10		09-0142-01	Independent Bank		0.2500	250,000.00	01/08/10	250,000.00	0.00	0.0000	0.0000	7	0.17
C.D. 365 0.75 01/15/10		09-0143-01	ChoiceOne Bank		0.7504	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.25 01/15/10		09-0144-01	First Financial/Irwin Union		0.2500	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.65 01/15/10		09-0145-01	Flagstar Bank		0.6500	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.25 01/15/10		09-0146-01	Independent Bank		0.2500	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.40 01/15/10		09-0147-01	The Private Bank		0.4000	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.50 01/15/10		09-0148-01	Wolverine Bank		0.5000	250,000.00	01/15/10	250,000.00	0.00	0.0000	0.0000	14	0.17
C.D. 365 0.75 01/22/10		09-0149-01	ChoiceOne Bank		0.7504	250,000.00	01/22/10	250,000.00	0.00	0.0000	0.0000	21	0.17
C.D. 365 0.65 01/22/10		09-0150-01	Flagstar Bank		0.6500	250,000.00	01/22/10	250,000.00	0.00	0.0000	0.0000	21	0.17
C.D. 365 0.40 01/22/10		09-0151-01	The Private Bank		0.4000	250,000.00	01/22/10	250,000.00	0.00	0.0000	0.0000	21	0.17
C.D. 365 0.50 01/22/10		09-0152-01	Wolverine Bank		0.5000	250,000.00	01/22/10	250,000.00	0.00	0.0000	0.0000	21	0.17
C.D. 365 0.60 01/29/10		09-0153-01	Bank of Holland		0.6000	250,000.00	01/29/10	250,000.00	0.00	0.0000	0.0000	28	0.17
C.D. 365 0.75 01/29/10		09-0154-01	ChoiceOne Bank		0.7505	250,000.00	01/29/10	250,000.00	0.00	0.0000	0.0000	28	0.17
C.D. 365 0.70 01/29/10		09-0155-01	Flagstar Bank		0.7000	250,000.00	01/29/10	250,000.00	0.00	0.0000	0.0000	28	0.17

GASB 40 Compliance

Ottawa County Treasurer

Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

CUSIP	Security Description	Invest Number	Issuing Institution	S & P Rating	Yield	Beginning Par Val/Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macaulay Duration	Modified Duration	Days to Maturity	% of Port
C.D. 365 1.96 01/29/10	09-0156-01	Mercentile Bank of W. Mich.	1.9600	250,000.00	01/29/10	250,000.00	0.00	0.0000	28	0.17			
C.D. 365 0.60 01/29/10	09-0157-01	Paragon Bank	0.6000	250,000.00	01/29/10	250,000.00	0.00	0.0000	28	0.17			
C.D. 365 0.55 01/29/10	09-0158-01	Wolverine Bank	0.5500	250,000.00	01/29/10	250,000.00	0.00	0.0000	28	0.17			
C.D. 1.76 02/05/10	09-0163-01	Mercentile Bank of W. Mich.	1.7600	250,000.00	02/05/10	250,000.00	0.00	0.0000	35	0.17			
C.D. 1.96 02/12/10	09-0164-01	Mercentile Bank of W. Mich.	1.9600	250,000.00	02/12/10	250,000.00	0.00	0.0000	42	0.17			
C.D. 1.96 02/19/10	09-0165-01	Mercentile Bank of W. Mich.	1.9600	250,000.00	02/19/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 1.96 02/26/10	09-0166-01	Mercentile Bank of W. Mich.	1.9600	250,000.00	02/26/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 0.70 02/05/10	09-0167-01	ChoiceOne Bank	0.7004	250,195.92	02/05/10	250,195.92	0.00	0.0000	35	0.17			
C.D. 0.55 02/12/10	09-0172-01	Bank of Michigan	0.5500	250,000.00	02/12/10	250,000.00	0.00	0.0000	42	0.17			
C.D. 0.45 02/12/10	09-0173-01	Michigan Commerce/GH Bank	0.4501	250,000.00	02/12/10	250,000.00	0.00	0.0000	42	0.17			
C.D. 0.55 02/19/10	09-0174-01	Bank of Michigan	0.5500	250,000.00	02/19/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 0.50 02/26/10	09-0177-01	Byron Bank	0.5001	250,000.00	02/26/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 1.00 02/26/10	09-0178-01	Macatawa Bank	1.0000	250,000.00	02/26/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 0.45 02/26/10	09-0179-01	Michigan Commerce/GH Bank	0.4500	250,000.00	02/26/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 0.95 02/26/10	09-0180-01	West Michigan Community Bank	0.9500	250,000.00	02/26/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 0.50 03/05/10	09-0181-01	Byron Bank	0.5001	250,378.28	03/05/10	250,378.28	0.00	0.0000	63	0.17			
C.D. 0.35 02/26/10	09-0182-01	Citizens Bank	0.3500	250,319.44	02/26/10	250,319.44	0.00	0.0000	56	0.17			
C.D. 0.35 03/05/10	09-0183-01	Citizens Bank	0.3500	250,268.75	03/05/10	250,268.75	0.00	0.0000	63	0.17			
C.D. 0.35 03/05/10	09-0184-01	The Private Bank	0.3500	250,238.89	03/05/10	250,238.89	0.00	0.0000	63	0.17			
C.D. 365 0.40 03/05/10	09-0185-01	Wolverine Bank	0.4000	250,235.62	03/05/10	250,235.62	0.00	0.0000	63	0.17			
C.D. 0.60 03/12/10	10-0001-01	Byron Bank	0.6001	250,000.00	03/12/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 365 0.45 03/12/10	10-0002-01	Michigan Commerce/GH Bank	0.4501	250,000.00	03/12/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 0.60 03/19/10	10-0003-01	Byron Bank	0.6002	250,000.00	03/19/10	250,000.00	0.00	0.0000	63	0.17			
C.D. 365 0.45 03/19/10	10-0004-01	Michigan Commerce/GH Bank	0.4501	250,000.00	03/19/10	250,000.00	0.00	0.0000	63	0.17			
C.D. 0.65 03/26/10	10-0005-01	Byron Bank	0.6504	250,000.00	03/26/10	250,000.00	0.00	0.0000	70	0.17			
C.D. 365 0.45 03/26/10	10-0006-01	Michigan Commerce/GH Bank	0.4501	250,000.00	03/26/10	250,000.00	0.00	0.0000	70	0.17			
C.D. 365 0.85 06/30/10	10-0007-01	ChoiceOne Bank	0.8513	250,000.00	06/30/10	250,000.00	0.00	0.0000	159	0.17			
C.D. 365 0.55 04/02/10	10-0008-01	Bank of Michigan	0.5500	250,000.00	04/02/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 0.65 04/02/10	10-0009-01	Byron Bank	0.6500	250,000.00	04/02/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 1.03 04/02/10	10-0010-01	Mercentile Bank of W. Mich.	1.0300	250,000.00	04/02/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 0.45 04/02/10	10-0011-01	Michigan Commerce/GH Bank	0.4501	250,000.00	04/02/10	250,000.00	0.00	0.0000	49	0.17			
C.D. 0.55 04/09/10	10-0012-01	Bank of Michigan	0.5500	250,267.36	04/09/10	250,267.36	0.00	0.0000	56	0.17			
C.D. 0.65 04/09/10	10-0013-01	Byron Bank	0.6502	250,000.00	04/09/10	250,000.00	0.00	0.0000	56	0.17			
C.D. 1.03 04/09/10	10-0014-01	Mercentile Bank of W. Mich.	1.0300	251,238.61	04/09/10	251,238.61	0.00	0.0000	56	0.17			
C.D. 0.45 04/09/10	10-0015-01	Michigan Commerce/GH Bank	0.4501	250,218.80	04/09/10	250,218.80	0.00	0.0000	56	0.17			
C.D. 1.02 06/11/10	10-0016-01	Macatawa Bank	1.0200	250,402.78	06/11/10	250,402.78	0.00	0.0000	105	0.17			
C.D. 0.60 06/11/10	10-0017-01	Michigan Commerce/GH Bank	0.6004	250,181.25	06/11/10	250,181.25	0.00	0.0000	105	0.17			
C.D. 365 0.75 06/11/10	10-0018-01	Byron Bank	0.7506	250,202.09	06/11/10	250,202.09	0.00	0.0000	105	0.17			
C.D. 365 0.90 06/11/10	10-0019-01	West Michigan Community Bank	0.9000	250,377.40	06/11/10	250,377.40	0.00	0.0000	105	0.17			
C.D. 365 0.60 06/30/10	10-0020-01	Bank of Holland	0.6000	250,000.00	06/30/10	250,000.00	0.00	0.0000	111	0.17			
C.D. 0.55 06/18/10	10-0023-01	Bank of Holland	0.5500	250,000.00	06/18/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 0.72 06/18/10	10-0024-01	Byron Bank	0.7204	250,000.00	06/18/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 0.70 06/18/10	10-0025-01	ChoiceOne Bank	0.7003	250,000.00	06/18/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 365 0.45 06/18/10	10-0026-01	Wolverine Bank	0.4500	250,000.00	06/18/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 365 0.45 06/18/10	10-0031-01	Citizens Bank	0.4500	250,000.00	06/18/10	250,000.00	0.00	0.0000	72	0.17			
C.D. 365 0.50 06/25/10	10-0032-01	Bank of Holland	0.5000	250,000.00	06/25/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 365 0.65 06/25/10	10-0033-01	Byron Bank	0.6503	250,000.00	06/25/10	250,000.00	0.00	0.0000	79	0.17			
C.D. 365 0.65 06/25/10	10-0034-01	ChoiceOne Bank	0.6503	250,000.00	06/25/10	250,000.00	0.00	0.0000	79	0.17			

GASB 40 Compliance Ottawa County Treasurer

Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

Security Description	CUSIP	Invest Number	Issuing Institution	S & P Rating	Yield	Beginning Par Val./Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macaulay Duration	Modified Duration	Days to Maturity	% of Port
C.D. 365 0.45 06/25/10		10-0035-01	Wolverine Bank		0.4500	250,000.00	06/25/10	250,000.00	0.00	0.0000	0.0000	79	0.17
C.D. 365 0.55 07/02/10		10-0036-01	Bank of Holland		0.5500	250,000.00	07/02/10	250,000.00	0.00	0.0000	0.0000	86	0.17
C.D. 365 0.65 07/02/10		10-0037-01	Byron Bank		0.6503	250,000.00	07/02/10	250,000.00	0.00	0.0000	0.0000	86	0.17
C.D. 365 0.65 07/02/10		10-0038-01	ChoiceOne Bank		0.6503	250,000.00	07/02/10	250,000.00	0.00	0.0000	0.0000	86	0.17
C.D. 365 0.45 07/02/10		10-0039-01	Citizens Bank		0.4500	250,000.00	07/02/10	250,000.00	0.00	0.0000	0.0000	86	0.17
C.D. 365 0.45 07/02/10		10-0040-01	Wolverine Bank		0.4500	250,000.00	07/02/10	250,000.00	0.00	0.0000	0.0000	86	0.17
C.D. 365 0.55 07/16/10		10-0041-01	Bank of Holland		0.5500	250,000.00	07/16/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.65 07/09/10		10-0042-01	Byron Bank		0.6504	250,000.00	07/09/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 365 0.70 07/09/10		10-0043-01	ChoiceOne Bank		0.7004	250,000.00	07/09/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 365 0.50 07/09/10		10-0044-01	Citizens Bank		0.5000	250,000.00	07/09/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 365 0.45 07/09/10		10-0045-01	Wolverine Bank		0.4500	250,000.00	07/09/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 365 0.45 08/13/10		10-0048-01	Bank of Holland		0.4500	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.75 08/13/10		10-0049-01	Byron Bank		0.7505	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.60 08/13/10		10-0050-01	ChoiceOne Bank		0.6003	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.50 08/13/10		10-0051-01	Citizens Bank		0.5000	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.50 08/13/10		10-0052-01	United Bank		0.5002	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.45 08/13/10		10-0053-01	Wolverine Bank		0.4500	250,000.00	08/13/10	250,000.00	0.00	0.0000	0.0000	100	0.17
C.D. 365 0.75 08/20/10		10-0054-01	Byron Bank		0.7506	250,000.00	08/20/10	250,000.00	0.00	0.0000	0.0000	107	0.17
C.D. 365 0.60 08/20/10		10-0055-01	ChoiceOne Bank		0.6004	250,000.00	08/20/10	250,000.00	0.00	0.0000	0.0000	107	0.17
C.D. 365 0.50 08/20/10		10-0056-01	Citizens Bank		0.5000	250,000.00	08/20/10	250,000.00	0.00	0.0000	0.0000	107	0.17
C.D. 365 0.50 08/20/10		10-0057-01	United Bank		0.5003	250,000.00	08/20/10	250,000.00	0.00	0.0000	0.0000	107	0.17
C.D. 0.49 09/03/10		10-0061-01	First Financial/Twin Union		0.4900	251,322.98	09/03/10	251,322.98	0.00	0.0000	0.0000	112	0.17
C.D. 365 0.50 09/03/10		10-0062-01	Chemical Bank		0.5000	250,708.90	09/03/10	250,708.90	0.00	0.0000	0.0000	112	0.17
C.D. 0.75 09/03/10		10-0063-01	Byron Bank		0.7506	250,979.14	09/03/10	250,979.14	0.00	0.0000	0.0000	112	0.17
C.D. 0.50 09/03/10		10-0064-01	Citizens Bank		0.5000	250,646.88	09/03/10	250,646.88	0.00	0.0000	0.0000	112	0.17
C.D. 365 0.55 05/12/11		10-0065	Bank of Holland		0.5500	1,521,000.00	05/12/11	1,521,000.00	0.00	0.3646	0.3636	363	1.02
C.D. 0.50 11/19/10		10-0068-01	United Bank		0.5005	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 0.75 11/19/10		10-0069-01	ChoiceOne Bank		0.7511	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 365 0.55 11/19/10		10-0070-01	Bank of Holland		0.5500	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 0.60 11/19/10		10-0071-01	Byron Bank		0.6007	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 365 0.50 11/19/10		10-0072-01	Chemical Bank		0.5000	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 0.56 11/19/10		10-0073-01	Fifth Third Bank		0.5600	250,000.00	11/19/10	250,000.00	0.00	0.0000	0.0000	168	0.17
C.D. 0.55 06/02/11		10-0075	Bank of Holland		0.5500	1,000,000.00	06/02/11	1,000,000.00	0.00	0.4203	0.4192	356	0.67
C.D. 0.50 10/08/10		10-0076-01	Bank of Michigan		0.5000	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 0.60 10/08/10		10-0077-01	Byron Bank		0.6000	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 365 0.70 10/08/10		10-0078-01	ChoiceOne Bank		0.7005	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 0.65 10/08/10		10-0079-01	Flagstar Bank		0.6500	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 0.50 10/08/10		10-0080-01	Bank of Holland		0.5000	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 0.60 10/15/10		10-0081-01	Byron Bank		0.6000	250,000.00	10/15/10	250,000.00	0.00	0.0000	0.0000	108	0.17
C.D. 0.70 10/15/10		10-0082-01	ChoiceOne Bank		0.7005	250,000.00	10/15/10	250,000.00	0.00	0.0000	0.0000	108	0.17
C.D. 0.50 10/15/10		10-0083-01	Citizens Bank		0.5000	250,000.00	10/15/10	250,000.00	0.00	0.0000	0.0000	108	0.17
C.D. 0.65 10/15/10		10-0084-01	Flagstar Bank		0.6500	250,000.00	10/15/10	250,000.00	0.00	0.0000	0.0000	108	0.17
C.D. 1.02 10/08/10		10-0085-01	Macatawa Bank		1.0200	250,000.00	10/08/10	250,000.00	0.00	0.0000	0.0000	101	0.17
C.D. 365 0.50 10/29/10		10-0089-01	Citizens Bank		0.5000	1,000,000.00	10/29/10	1,000,000.00	0.00	0.0000	0.0000	93	0.67
C.D. 365 0.45 10/29/10		10-0090-01	Bank of Holland		0.4500	250,000.00	10/29/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 0.50 10/29/10		10-0091-01	Bank of Michigan		0.5000	250,000.00	10/29/10	250,000.00	0.00	0.0000	0.0000	93	0.17
C.D. 365 0.70 10/29/10		10-0092-01	ChoiceOne Bank		0.7004	500,000.00	10/29/10	500,000.00	0.00	0.0000	0.0000	93	0.33
C.D. 0.65 10/29/10		10-0093-01	Flagstar Bank		0.6500	250,000.00	10/29/10	250,000.00	0.00	0.0000	0.0000	93	0.17

GASB 40 Compliance

Ottawa County Treasurer

Unamortized Book Value Receipts for Period 01/01/10 - 12/31/10

CUSIP	Security Description	Invest Number	Issuing Institution	S & P Rating	Yield	Beginning Par Val./Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macaulay Duration	Modified Duration	Days to Maturity	% of Port
10-0094-01	1.23 10/29/10		Chemical Bank		1.2300	250,000.00	10/29/10	250,000.00	0.00	0.0000	0.0000	93	0.17
10-0141	C.D. 365 0.60 04/12/11		Chemical Bank		0.6000	1,000,000.00	04/12/11	1,000,000.00	0.00	0.2802	0.2794	228	0.67
10-0142	C.D. 365 0.47 04/12/11		First Financial/Irwin Union		0.4700	1,000,000.00	04/12/11	1,000,000.00	0.00	0.2802	0.2796	228	0.67
10-0143	C.D. 365 0.60 04/12/11		Bank of Holland		0.6000	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2794	225	0.33
10-0144	C.D. 365 0.65 04/12/11		ChoiceOne Bank		0.6511	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2793	225	0.33
10-0145	C.D. 0.50 04/12/11		Citizens Bank		0.5000	550,000.00	04/12/11	550,000.00	0.00	0.2802	0.2795	225	0.37
10-0146	C.D. 365 0.60 04/12/11		Community Shores Bank		0.6000	250,000.00	04/12/11	250,000.00	0.00	0.2802	0.2794	225	0.17
10-0147	C.D. 0.55 04/12/11		Flagstar Bank		0.5500	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2795	225	0.33
10-0148	C.D. 0.50 04/12/11		Independent Bank		0.5000	225,000.00	04/12/11	225,000.00	0.00	0.2802	0.2795	225	0.15
10-0149	C.D. 1.47 04/12/11		Mercantile Bank of W. Mich.		1.4700	250,000.00	04/12/11	250,000.00	0.00	0.2802	0.2782	225	0.17
10-0150	C.D. 365 0.75 04/12/11		Michigan Commerce/GH Bank		0.7500	225,000.00	04/12/11	225,000.00	0.00	0.2802	0.2792	225	0.15
10-0151	C.D. 0.50 04/12/11		The Private Bank		0.5000	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2795	225	0.33
10-0152	C.D. 365 0.50 04/12/11		United Bank		0.5007	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2795	225	0.33
10-0153	C.D. 365 0.55 04/12/11		Wolverine Bank		0.5500	500,000.00	04/12/11	500,000.00	0.00	0.2802	0.2795	225	0.33
10-0154	C.D. 365 0.38 01/13/11		Bank of Holland		0.3800	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0353	126	0.17
10-0155	C.D. 365 0.30 01/13/11		Chemical Bank		0.3000	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0353	126	0.17
10-0156	C.D. 365 0.60 01/13/11		ChoiceOne Bank		0.6005	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0352	126	0.17
10-0157	C.D. 0.45 01/13/11		Citizens Bank		0.4500	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0352	126	0.17
10-0158	C.D. 0.40 01/13/11		Flagstar Bank		0.4000	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0353	126	0.17
10-0159	C.D. 1.37 01/13/11		Mercantile Bank of W. Mich.		1.3700	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0351	126	0.17
10-0160	C.D. 0.30 01/13/11		The Private Bank		0.3000	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0353	126	0.17
10-0161	C.D. 365 0.35 01/13/11		United Bank		0.3502	250,000.00	01/13/11	250,000.00	0.00	0.0353	0.0353	126	0.17
10-0163	C.D. 365 0.35 01/27/11		Bank of Holland		0.3500	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0732	118	0.17
10-0164	C.D. 365 0.55 01/27/11		ChoiceOne Bank		0.5504	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0732	118	0.17
10-0165	C.D. 0.45 01/27/11		Citizens Bank		0.4500	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0732	118	0.17
10-0166	C.D. 0.20 01/27/11		Fifth Third Bank		0.2000	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0733	118	0.17
10-0167	C.D. 365 0.19 01/27/11		First Financial/Irwin Union		0.1900	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0733	118	0.17
10-0168	C.D. 0.30 01/27/11		Flagstar Bank		0.3000	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0733	118	0.17
10-0169	C.D. 0.30 01/27/11		Huntington Bank		0.3000	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0733	118	0.17
10-0170	C.D. 0.25 01/27/11		The Private Bank		0.2500	250,000.00	01/27/11	250,000.00	0.00	0.0734	0.0733	118	0.17
10-0171	C.D. 365 0.45 02/10/11		Bank of Holland		0.4500	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1112	132	0.17
10-0172	C.D. 365 0.55 02/10/11		ChoiceOne Bank		0.5504	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1111	132	0.17
10-0173	C.D. 0.45 02/10/11		Citizens Bank		0.4500	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1112	132	0.17
10-0174	C.D. 365 0.20 02/10/11		Comerica Bank		0.2000	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1113	132	0.17
10-0175	C.D. 0.20 02/10/11		Fifth Third Bank		0.2000	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1113	132	0.17
10-0176	C.D. 0.30 02/10/11		Flagstar Bank		0.3000	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1112	132	0.17
10-0177	C.D. 0.40 02/10/11		Huntington Bank		0.4000	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1112	132	0.17
10-0178	C.D. 0.35 02/10/11		The Private Bank		0.3500	250,000.00	02/10/11	250,000.00	0.00	0.1114	0.1112	132	0.17
10-0179	C.D. 365 0.35 03/10/11		Bank of Holland		0.3500	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1903	155	0.17
10-0180	C.D. 365 0.60 03/10/11		Chemical Bank		0.6000	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1900	155	0.17
10-0181	C.D. 365 0.55 03/10/11		ChoiceOne Bank		0.5505	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1901	155	0.17
10-0182	C.D. 0.45 03/10/11		Citizens Bank		0.4500	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1902	155	0.17
10-0183	C.D. 0.40 03/10/11		Huntington Bank		0.4000	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1902	155	0.17
10-0184	C.D. 1.42 03/10/11		Mercantile Bank of W. Mich.		1.4200	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1893	155	0.17
10-0185	C.D. 0.45 03/10/11		The Private Bank		0.4500	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1902	155	0.17
10-0186	C.D. 365 0.35 03/10/11		United Bank		0.3502	250,000.00	03/10/11	250,000.00	0.00	0.1906	0.1903	155	0.17
10-0187	C.D. 365 0.40 03/24/11		Bank of Holland		0.4000	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2288	169	0.17
10-0188	C.D. 365 0.60 03/24/11		Chemical Bank		0.6000	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2286	169	0.17

GASB 40 Compliance

Ottawa County Treasurer

Unamortized Book Value Receipts for Period

01/01/10 - 12/31/10

Security Description	CUSIP	Invest Number	Issuing Institution	S & P Rating	Yield	Beginning Par Val/Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macaulay Duration	Modified Duration	Days to Maturity	% of Port
C.D. 365 0.55 03/24/11		10-0189	ChoiceOne Bank		0.5506	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2287	169	0.17
C.D. 0.45 03/24/11		10-0190	Citizens Bank		0.4500	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2288	169	0.17
C.D. 0.45 03/24/11		10-0191	Huntington Bank		0.4500	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2288	169	0.17
C.D. 1.42 03/24/11		10-0192	Mercantile Bank of W. Mich.		1.4200	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2277	169	0.17
C.D. 0.45 03/24/11		10-0193	The Private Bank		0.4500	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2288	169	0.17
C.D. 365 0.35 03/24/11		10-0194	United Bank		0.3502	250,000.00	03/24/11	250,000.00	0.00	0.2293	0.2289	169	0.17
C.D. 1.47 04/07/11		10-0196	Mercantile Bank of W. Mich.		1.4700	250,000.00	04/07/11	250,000.00	0.00	0.2665	0.2645	181	0.17
C.D. 0.50 04/07/11		10-0197	The Private Bank		0.5000	250,000.00	04/07/11	250,000.00	0.00	0.2665	0.2658	181	0.17
C.D. 365 0.60 04/07/11		10-0198	Chemical Bank		0.6000	250,420.09	04/07/11	250,420.09	0.00	0.2665	0.2657	181	0.17
C.D. 365 0.55 04/07/11		10-0199	ChoiceOne Bank		0.5506	250,484.59	04/07/11	250,484.59	0.00	0.2665	0.2658	181	0.17
C.D. 0.40 04/07/11		10-0200	Flagstar Bank		0.4000	250,455.90	04/07/11	250,455.90	0.00	0.2665	0.2660	181	0.17
C.D. 365 0.40 04/07/11		10-0201	Bank of Holland		0.4000	250,345.89	04/07/11	250,345.89	0.00	0.2665	0.2660	181	0.17
C.D. 365 0.60 04/21/11		10-0202	Chemical Bank		0.6000	275,000.00	04/21/11	275,000.00	0.00	0.3049	0.3040	189	0.18
C.D. 365 0.55 04/21/11		10-0203	ChoiceOne Bank		0.5507	250,000.00	04/21/11	250,000.00	0.00	0.3049	0.3041	189	0.17
C.D. 0.57 04/21/11		10-0204	Macatawa Bank		0.5700	225,000.00	04/21/11	225,000.00	0.00	0.3049	0.3041	189	0.15
C.D. 365 0.50 04/21/11		10-0205	United Bank		0.5005	250,000.00	04/21/11	250,000.00	0.00	0.3049	0.3042	189	0.17
C.D. 365 0.60 04/21/11		10-0206	Chemical Bank		0.6000	250,449.36	04/21/11	250,449.36	0.00	0.3049	0.3040	188	0.17
C.D. 365 0.55 04/21/11		10-0207	Bank of Michigan		0.5507	250,518.21	04/21/11	250,518.21	0.00	0.3049	0.3041	188	0.17
C.D. 0.45 04/21/11		10-0208	Citizens Bank		0.4500	250,375.00	04/21/11	250,375.00	0.00	0.3049	0.3043	188	0.17
C.D. 0.45 04/21/11		10-0209	Flagstar Bank		0.4500	250,487.50	04/21/11	250,487.50	0.00	0.3049	0.3043	188	0.17
C.D. 365 0.40 05/05/11		10-0210	Bank of Holland		0.4000	250,000.00	05/05/11	250,000.00	0.00	0.3453	0.3446	183	0.17
C.D. 365 0.50 04/21/11		10-0211	Chemical Bank		0.5000	250,000.00	04/21/11	250,000.00	0.00	0.3049	0.3042	169	0.17
C.D. 365 0.60 05/05/11		10-0212	ChoiceOne Bank		0.6008	250,000.00	05/05/11	250,000.00	0.00	0.3453	0.3443	183	0.17
C.D. 365 0.25 04/21/11		10-0213	Comerica Bank		0.2500	275,000.00	04/21/11	275,000.00	0.00	0.3049	0.3046	169	0.18
C.D. 365 0.35 04/21/11		10-0214	Flagstar Bank		0.3500	250,000.00	04/21/11	250,000.00	0.00	0.3049	0.3044	169	0.17
C.D. 365 0.25 04/21/11		10-0215	Citizens Bank		0.2500	225,000.00	04/21/11	225,000.00	0.00	0.3049	0.3046	168	0.15
C.D. 365 0.40 05/05/11		10-0216	The Private Bank		0.4000	250,000.00	05/05/11	250,000.00	0.00	0.3453	0.3446	183	0.17
C.D. 365 0.50 11/04/10		10-0217-01	United Bank		0.5000	250,000.00	11/04/10	250,000.00	0.00	0.0000	0.0000	1	0.17
C.D. 365 0.50 05/05/11		10-0218	United Bank		0.5000	250,003.42	05/05/11	250,003.42	0.00	0.3453	0.3444	182	0.17
C.D. 365 0.65 06/27/11		10-0219	ChoiceOne Bank		0.6511	250,000.00	06/27/11	250,000.00	0.00	0.4890	0.4874	227	0.17
C.D. 365 0.40 06/30/11		10-0220	Bank of Holland		0.4000	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4990	219	0.17
C.D. 0.30 06/30/11		10-0221	Citizens Bank		0.3000	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4993	219	0.17
C.D. 365 0.35 06/30/11		10-0222	First Michigan Bank		0.3500	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4991	219	0.17
C.D. 365 0.50 06/30/11		10-0223	United Bank		0.5006	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4988	219	0.17
C.D. 365 0.65 06/30/11		10-0225	ChoiceOne Bank		0.6510	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4984	210	0.17
C.D. 365 0.30 06/30/11		10-0226	Comerica Bank		0.3000	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4993	210	0.17
C.D. 0.55 06/30/11		10-0227	Flagstar Bank		0.5500	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4986	210	0.17
C.D. 0.40 06/30/11		10-0228	The Private Bank		0.4000	250,000.00	06/30/11	250,000.00	0.00	0.5000	0.4990	210	0.17
Certificate of Deposit Total								72,283,173.05	0.00	0.1023	0.1021	154	48.37
Checking													
GF Ctg Chase 280000010300	XXXX- -	-0010.0000	JPMorgan Chase		0.0000	0.00	Open	-625,032.16	0.00	0.0000	0.0000	1	-0.42
Park-GH FT 224802	Park-GH		Fifth Third Bank		0.0000	0.00	Open	1,000.00	0.00	0.0000	0.0000	1	0.00
Park-Holland Chemical 7031616	Park-Holland		Chemical Bank		0.0000	0.00	Open	1,001.00	0.00	0.0000	0.0000	1	0.00
MISHDA Pass Thru (ESG & PIP)	MISHDA Pass Thru		JPMorgan Chase		0.0000	0.00	Open	98,915.53	0.00	0.0000	0.0000	1	0.07
Sect 122/HSA Chase 935025346	Sect 125/HSA		JPMorgan Chase		0.0000	0.00	Open	1,058,903.00	0.00	0.0000	0.0000	1	0.73
Checking Total								564,787.37	0.00	0.0000	0.0000	1	0.38
FPCE													
FPCE 1.20 03/15/12		09-0176-01	UBS Financial Services		1.2000	2,000,000.00	03/15/12	2,000,000.00	16,250.00	0.0000	0.0000	794	1.34

GASB 40 Compliance
Ottawa County Treasurer
 Unamortized Book Value
 Receipts for Period
 01/01/10 - 12/31/10

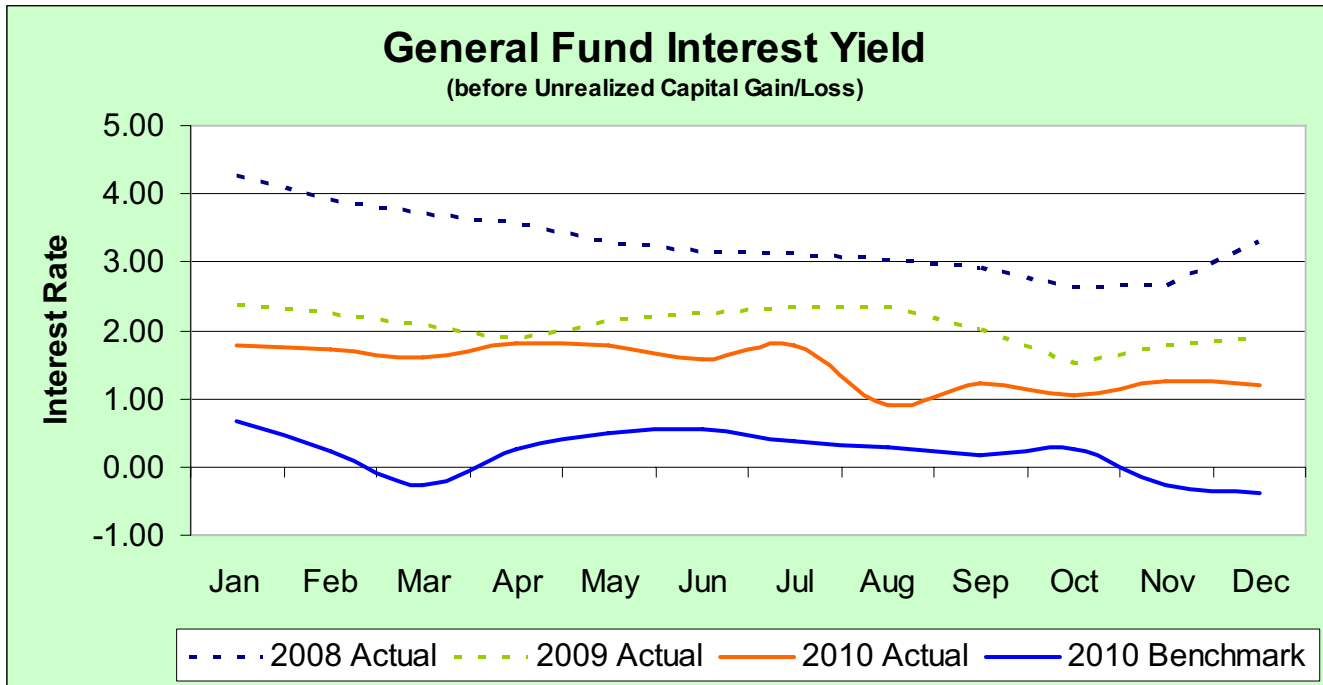
Security Description	CUSIP	Invest Number	Issuing Institution	S & P Rating	Yield Matur	Beginning Par Val./Shares	Maturity Date	Ending Market Val	Change in Fair Value	Macauley Duration	Modified Duration	Days to Maturity	% of Port
Treasury Note 4.00 11/15/12	912828HF5	07-0039	UBS Financial Services		4.2144	2,000,000.00	11/15/12	2,129,220.00	-7,180.00	1.8170	1.8123	1049	1.32
Treasury Note 4.25 01/15/11	9128286S5	07-0050	PNC Capital Markets		4.0962	2,000,000.00	01/15/11	2,002,500.00	-72,500.00	0.0408	0.0405	379	1.34
Treasury Note 3.875 09/15/10	9128286G1	07-0051-01	Multi-Bank Securities		4.1102	2,000,000.00	09/15/10	2,012,500.00	-36,020.00	0.0000	0.0000	257	1.33
Treasury Note 3.50 02/15/10	9128286J1	07-0052-01	UBS Financial Services		4.1190	2,000,000.00	02/15/10	2,000,000.00	-7,660.00	0.0000	0.0000	45	1.32
Treasury Note 3.875 02/15/13	9128286U4	07-0081	PNC Capital Markets		3.4389	1,000,000.00	02/15/13	1,068,520.00	3,520.00	2.0359	2.0296	1141	0.68
Treasury Note 2.125 04/30/10	9128286X1	08-0043-01	PNC Capital Markets		2.3401	2,000,000.00	04/30/10	2,000,000.00	-12,900.00	0.0000	0.0000	119	1.33
Treasury Note 2.50 03/31/13	9128286W5	08-0068	UBS Financial Services		2.8634	3,000,000.00	03/31/13	3,122,820.00	54,630.00	2.1879	2.1807	1185	1.98
Treasury Note 2.00 02/28/10	9128286S2	08-0081-01	PNC Capital Markets		1.5242	2,300,000.00	02/28/10	2,300,000.00	-6,555.00	0.0000	0.0000	58	1.55
Treasury Note 1.125 01/15/12	9128286S5	09-0003	PNC Capital Markets		1.1842	2,000,000.00	01/15/12	2,016,020.00	17,900.00	1.0324	1.0306	744	1.34
Treasury Note 1.375 04/15/12	9128286K5	09-0049	PNC Capital Markets		1.4039	2,000,000.00	04/15/12	2,025,540.00	23,660.00	1.2783	1.2759	835	1.34
Treasury Note 1.875 04/30/14	9128286M9	10-0162	UBS Financial Services		0.3310	2,000,000.00	04/30/14	2,045,460.00	-21,380.00	3.2368	3.2179	1317	1.38
Treasury Note Total					2.8052	22,300,000.00		22,722,580.00	-64,485.00	1.2599	1.2560	795	14.92
1010 - General Fund Total					1.4224	136,890,518.49		149,928,175.69	-193,894.65	0.5593	0.5556	459	100.00

Memorandum

DATE: January 12, 2011
TO: Finance and Administration Committee
FROM: Bradley Slagh
RE: 2010 Investment Report - Yield Graph

Below is a visual of monthly yields that are reflective of the numbers from the Earnings and Yields Summary report that is part of this year end Investment Report package. This only reports on the General Fund investment portfolio but along with our actual yields I have graphed the benchmark yields that we are using to compare our portfolio.

The benchmark is a combination of Barclays US 1-5 Yr Government Index (2/3) and (1/3) Citigroup 3-Month T-Bill Index. This takes into account the County's need to have Government notes for longer timelines and our need for CDs and Cash to account for shorter investments.



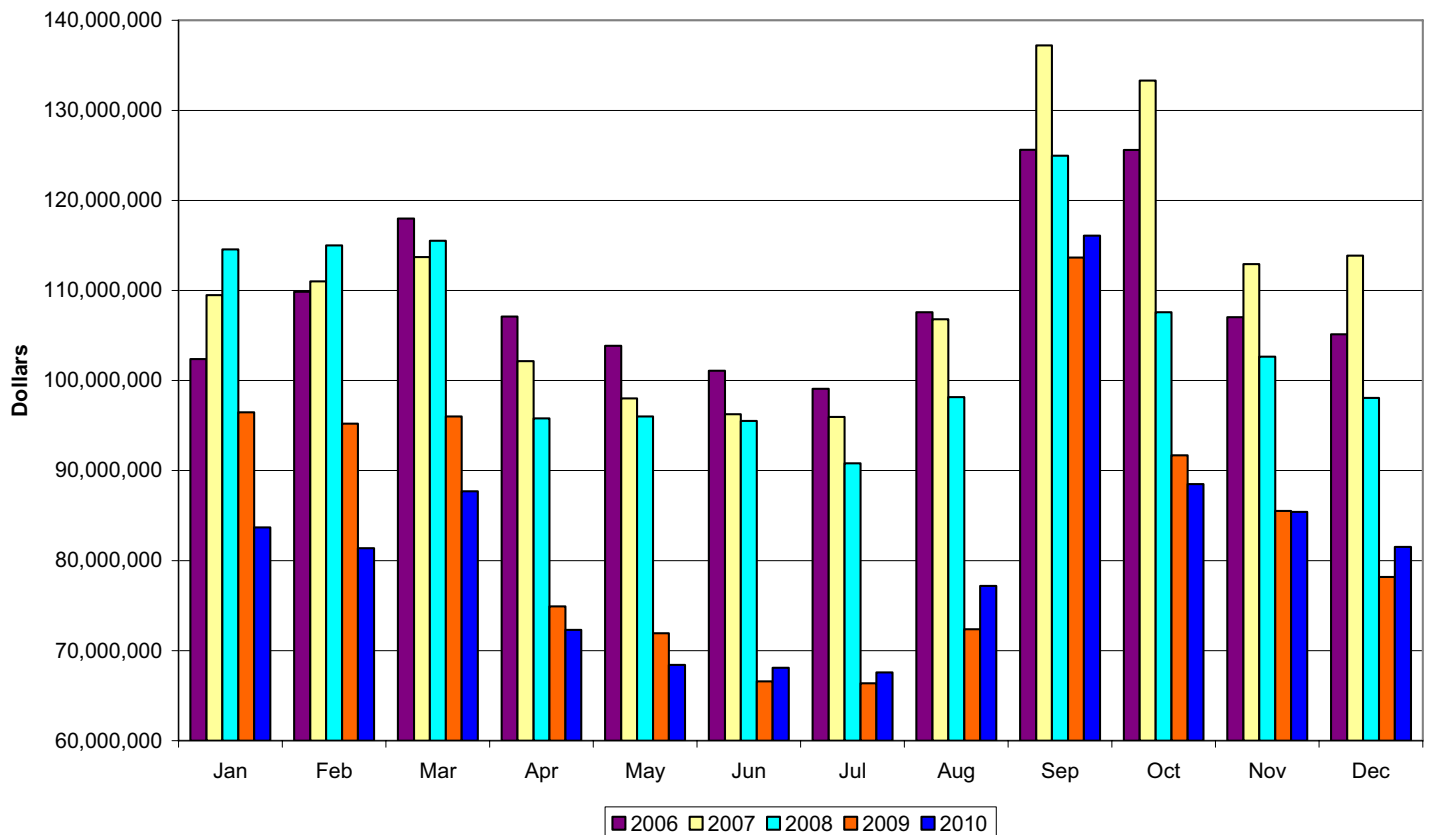
Ottawa County General Pooled Funds

Current Portfolio Size

December 31, 2010

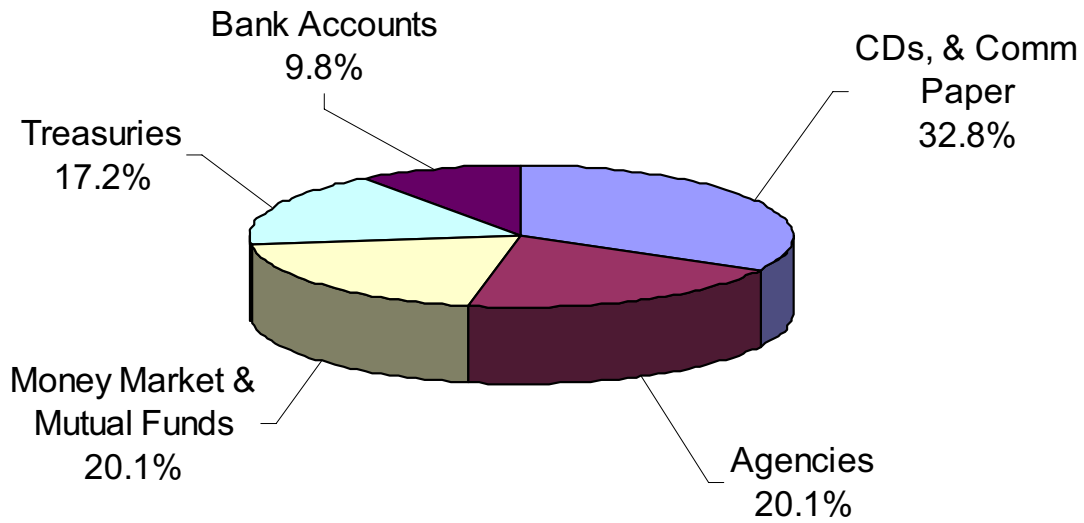
<i>CDs, & Comm Paper</i>	\$26,774,539.96
<i>Agencies</i>	\$16,436,466.23
<i>Money Market & Mutual Funds</i>	\$16,391,611.94
<i>Treasuries</i>	\$14,025,902.50
<i>Bank Accounts</i>	\$8,012,627.95
<i>Total</i>	\$81,641,148.58

Historical Comparison By Month

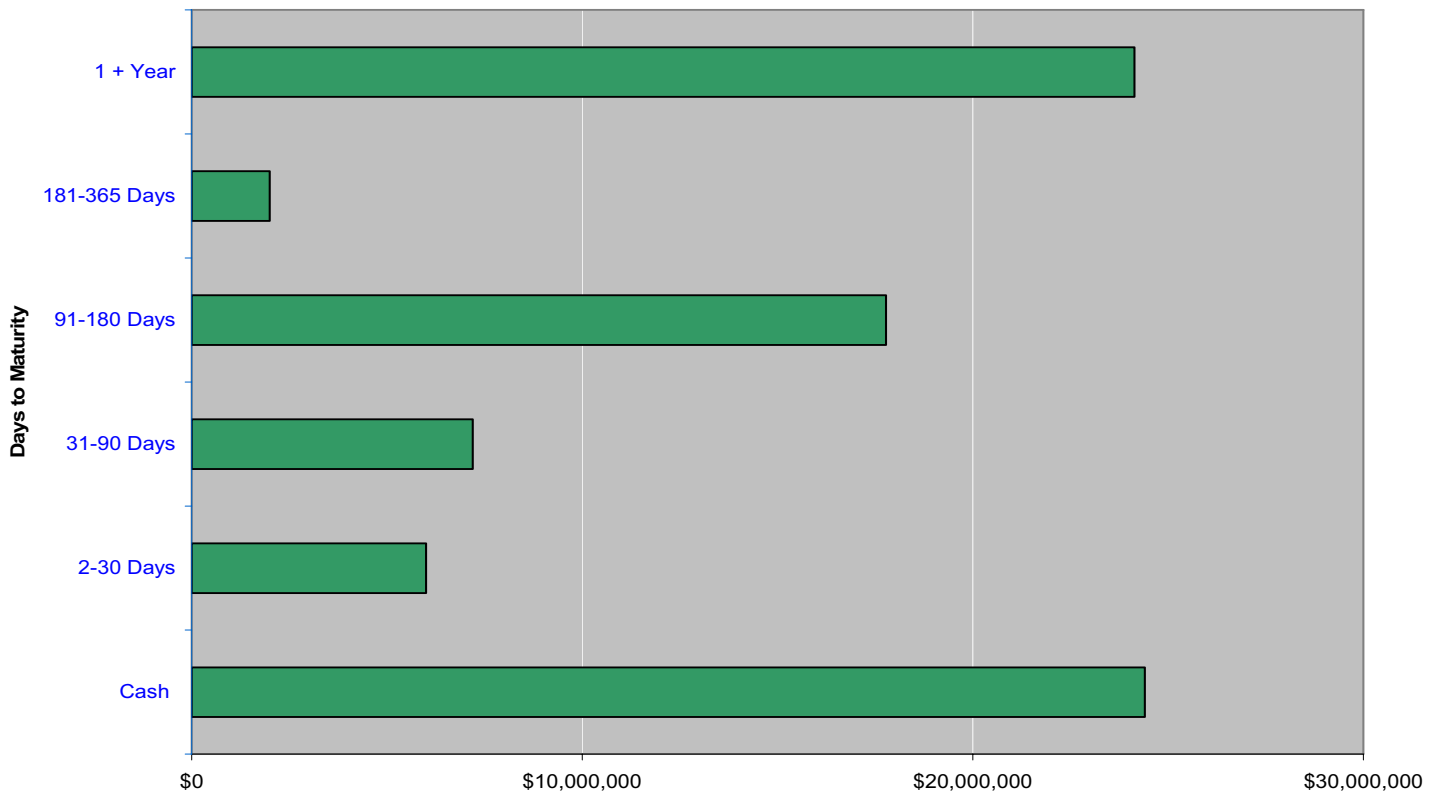


Ottawa County General Pooled Funds

Diversification by Investment December 31, 2010



Diversification By Maturity Date - December 31, 2010



Ottawa County, Michigan - OPEB Section 115 Trust
Greenleaf Trust
 Portfolio Asset Allocation
 From Monthly Report - Portfolio Valuation

December 2010

Market Values at 12/31/2009		Market Values at 12/31/2010		Transactions Impacting Market Value	Year to Date Impact
Asset	Dollar Amount	Dollar Amount	Percentage		
Emerging Market	\$69,104.34		0.00%	Contributions	\$561,789.00
Intermed/Long Bonds	\$345,335.09		0.00%	Distributions	(\$51,765.89)
Exchange Traded Fds- Equity		\$715,717.23	24.86%	Transfers	\$0.00
Corporate Bonds		\$261,240.55	9.07%	Dividends/Interest/gains Withdrawn	\$499,338.26
Exchange Traded Fds- Fixed Income		\$65,049.60	2.26%	Misc. Charges	\$0.00
US Govt Notes & Bonds		\$31,083.40	1.08%	Advisory Fees Paid	(\$20,652.83)
International	\$228,029.94		0.00%		
International Bond			0.00%		
Large Cap Core	\$84,568.23		0.00%		
Large Cap Growth	\$258,826.68		0.00%		
Large Cap Value	\$215,877.75		0.00%		
Certificate of Deposit - Local		\$175,000.00	6.08%		
Short Term Bond/Cash	\$418,865.41		0.00%		
US Govt Agency Bonds		\$284,498.46	9.88%		
Money Market Funds - Taxable		\$97,469.39	3.39%		
Mutual Fund - Equity		\$1,106,092.34	38.42%		
Global Real Estate		\$56,872.29	1.98%		
Small/Mid Core	\$66,870.10		0.00%		
Mutual Fund - Fixed Income		\$86,289.43	3.00%		
Small/Mid Growth	\$136,305.39		0.00%		
Small/Mid Value	\$66,821.22		0.00%		
TOTAL PORTFOLIO	\$1,890,604.15	\$2,879,312.69	100.00%	Verify YTD Change	\$988,708.54
				YTD Market Value Increase / Decrease	\$0.00
				TOTAL IMPACT =	\$988,708.54

PORTFOLIO ASSET ALLOCATION PARAMETERS

	Current	Target
Total Fixed Income Percentage	31.37%	30%
Equities	65.25%	65%
Cash & Equivalents	3.39%	5%
Total	100%	100%

Statement of Account

December 1, 2010 Through December 31, 2010

Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account Number : 62380025

Bradley J Slagh, Trustee
The County of Ottawa Section 115 Trust
PO Box 310 12220 Filmore St, Room 155
West Olive, MI 49460-0310

Please contact your Trust Relationship Officer Kevin E Jawahir
or your Wealth Management Advisor - James R Curry
with any questions concerning your account.

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Portfolio Summary

Portfolio Composition	Market Value	Percentage	Sources & Uses of Funds	Amount
Equities	\$ 1,878,681.86	65.25%	Total Portfolio Value	\$ 2,631,267.65
Fixed Income	903,161.44	31.37%	Cash & Asset Receipts	147,155.16
Cash Equivalents	97,469.39	3.39%	Cash & Asset Distributions	-4,628.84
Uninvested Cash	0.00	0.00%	Investment Earnings	16,962.71
Total Portfolio Value	\$ 2,879,312.69	100.00%	Investment Change	88,556.01
Estimated Annual Income	\$ 57,275.93		Total Portfolio Value	\$ 2,879,312.69
Investment Earnings				
Interest - Tax Free	\$ 0.00	\$ 0.00	Gain / Losses On Transactions	
Interest - Taxable	1,694.01	13,208.70	Realized Gains	\$ 58.46 *
Dividends - Taxable	15,268.70	23,628.07	Realized Losses	0.00 *
Other Income	0.00	0.00	Total Portfolio Value	\$ 2,879,312.69
Net Accrued Interest Bot/Sld	0.00	1,366.48	Less : Tax Cost Basis	2,480,268.04
Total Investment Earnings	\$ 16,962.71	\$ 38,203.25	Unrealized Gains & Losses	\$ 399,044.65

* Gain or Loss amount as shown may not reflect the amount to be used for income tax purposes .

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Target - Equity	65.00%	Actual - Equity	65.25%
Target - Fixed	30.00%	Actual - Fixed	31.37%
Target - Cash & Eq	5.00%	Actual - Cash & Eq	3.39%
Target - Other	0.00%	Actual - Other	0.00%

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
<u>Exchange Traded Fds-Equity</u>								
1,983	Vanguard Emerging Markets ETF	81,565.70	48.146	95,473.52	13,907.82	3.32	1,616.15	1.69
5,086	Vanguard Growth MFC	202,461.24	61.420	312,382.12	109,920.88	10.85	3,560.20	1.14
5,118	Vanguard Index Trust Value MFC	199,381.18	53.330	272,942.94	73,561.76	9.48	6,433.33	2.36
585	Wisdomtree ETF Emerging Markets Equity Inc	28,258.35	59.690	34,918.65	6,660.30	1.21	1,132.78	3.24
* * Sub Total * *		511,666.47		715,717.23	204,050.76	24.86	12,742.46	1.78
<u>Mutual Fund-Equity</u>								
3,518.013	Buffalo Small Cap Fund	78,200.00	26.210	92,207.12	14,007.12	3.20	94.40	0.10
10,358.986	Credit Suisse Commodity Return Strategy Fd	83,098.15	9.340	96,752.93	13,654.78	3.36	6,904.78	7.14
2,197.067	Delaware Emerging Market	29,000.00	16.100	35,372.78	6,372.78	1.23	263.65	0.75
1,052.69	Dodge & Cox International Stock Fund	32,000.00	35.710	37,591.56	5,591.56	1.31	521.08	1.39
663.25	Dodge & Cox Stock Fund	63,000.00	107.760	71,471.82	8,471.82	2.48	815.80	1.14
2,552.102	DWS Dreman Small Cap Value - S	78,200.00	37.200	94,938.19	16,738.19	3.30	537.47	0.57

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
1,241.836	Fidelity Diversified International Fund	32,093.58	30.150	37,441.36	5,347.78	1.30	574.97	1.54
5,334.567	Goldman Sachs Mid Cap Value Fund	164,233.12	36.150	192,844.60	28,611.48	6.70	1,390.72	0.72
2,696.268	Matthews Pacific Tiger Fund Cl I	55,500.00	23.440	63,200.52	7,700.52	2.19	231.88	0.37
2,073.713	Permanent Portfolio Fund	83,658.46	45.810	94,996.79	11,338.33	3.30	601.38	0.63
2,255.059	T Rowe Price Growth Stock Fund	63,000.00	32.150	72,500.15	9,500.15	2.52	38.34	0.05
10,288.302	Westcore Select Mid Cap Growth	177,700.00	21.070	216,774.52	39,074.52	7.53	0.00	0.00
* * Sub Total * *		939,683.31		1,106,092.34	166,409.03	38.42	11,974.47	1.08
Global Real Estate								
3,493.384	ING Global Real Estate	49,000.00	16.280	56,872.29	7,872.29	1.98	2,042.58	3.59
* * Sub Total * *		49,000.00		56,872.29	7,872.29	1.98	2,042.58	3.59
Corporate Bonds								
20,000	General Electric Cap Corp	20,968.00	105.193	21,038.64	70.64	0.73	1,175.00	5.58
20,000	AOL Time Warner Inc	20,689.34	107.602	21,520.38	831.04	0.75	1,375.00	6.39
10,000	PSEG Power LLC	9,993.13	107.816	10,781.60	788.47	0.37	695.00	6.45
15,000	IBM Corporation	16,189.20	107.358	16,103.73	(85.47)	0.56	712.50	4.42

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description		Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield		
10,000	Verizon VA Inc	4.625%	9,400.46	105.617	10,561.68	1,161.22	0.37	462.50	4.38		
12,000	Morgan Stanley Sub Notes	4.750%	12,282.96	102.403	12,288.32	5.36	0.43	570.00	4.64		
10,000	Merrill Lynch & Company Medium Term Notes Tranche # TR00453	5.000%	9,195.79	104.129	10,412.94	1,217.15	0.36	500.00	4.80		
10,000	Mettlife Inc	5.000%	9,290.82	108.301	10,830.06	1,539.24	0.38	500.00	4.62		
20,000	CVS Caremark Corporation	6.125%	20,332.89	113.458	22,691.66	2,358.77	0.79	1,225.00	5.40		
10,000	Hewlett Packard Company	5.500%	9,817.62	112.673	11,267.27	1,449.65	0.39	550.00	4.88		
10,000	Glaxosmithkline	5.650%	10,826.40	114.343	11,434.29	607.89	0.40	565.00	4.94		
12,000	Bottling Group LLC	5.125%	12,134.90	109.090	13,090.80	955.90	0.45	615.00	4.70		
18,000	Walgreen Co	5.250%	18,935.17	111.190	20,014.16	1,078.99	0.70	945.00	4.72		
20,000	Novartis Secs Invnt	5.125%	21,149.60	110.603	22,120.68	971.08	0.77	1,025.00	4.63		
10,000	Eli Lilly & Company	5.500%	9,908.58	106.808	10,680.80	772.22	0.37	550.00	5.15		
21,000	Conoco Inc	6.950%	24,215.99	122.899	25,808.85	1,592.86	0.90	1,459.50	5.66		
10,000	Goldman Sachs	6.125%	9,680.67	105.947	10,594.69	914.02	0.37	612.50	5.78		
						245,011.52	261,240.55	16,229.03	9.09	13,537.00	5.18
						* * Sub Total * *					

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
<u>Certificate of Deposit-Local</u>								
50,000	Bank of Northern MI LIBOR	50,000.00	1.000	50,000.00	0.00	1.74	200.00	0.40
50,000	Bank of Northern Michigan	50,000.00	1.000	50,000.00	0.00	1.74	150.00	0.30
75,000	Chemical Bank Shoreline	75,000.00	1.000	75,000.00	0.00	2.60	1,117.50	1.49
* * Sub Total * *								
<u>Exchange Traded Fds-Fixed Inc</u>								
605	Ishares Barclays Tips Bond Fund	65,301.90	107.520	65,049.60	(252.30)	2.26	1,629.29	2.50
* * Sub Total * *								
<u>Mutual Fund-Fixed Income</u>								
6,363.527	Templeton Global Bond Fund Advisor CI	85,000.00	13.560	86,289.43	1,289.43	3.00	3,903.39	4.52
* * Sub Total * *								
<u>US Government Notes & Bonds</u>								
15,000	US Treasury Note	16,475.40	103.777	15,566.60	(908.80)	0.54	675.00	4.34
15,000	US Treasury Note	15,028.05	103.445	15,516.80	488.75	0.54	337.50	2.18
* * Sub Total * *								
<u>US Government Agency Bonds</u>								
25,000	Federal Home Loan Bank	25,090.94	100.313	25,078.13	(12.81)	0.87	406.25	1.62
* * Sub Total * *								
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December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description		Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
25,000	Federal Home Loan Banks	3.375%	25,994.21	105.531	26,382.81	388.60	0.92	843.75	3.20
25,000	Federal Home Loan Mgt Corp	4.500%	26,865.09	109.938	27,484.38	619.29	0.95	1,125.00	4.09
25,000	Federal Farm Credit Bank	2.625%	25,155.55	104.344	26,085.94	930.39	0.91	656.25	2.52
15,000	Federal Home Loan Mgt Corp	5.000%	16,403.98	112.094	16,814.06	410.08	0.58	750.00	4.46
15,000	Federal Home Loan Bank	5.500%	16,660.29	114.406	17,160.94	500.65	0.60	825.00	4.81
25,000	Federal Home Loan Mgt Corp	4.375%	26,965.15	110.313	27,578.13	612.98	0.96	1,093.75	3.97
40,000	Federal Farm Credit Bank	2.000%	40,000.00	98.281	39,312.50	(687.50)	1.37	800.00	2.03
25,000	FNMA	5.250%	27,681.79	114.469	28,617.19	935.40	0.99	1,312.50	4.59
50,000	Federal Home Loan Bank Step	2.250%	49,815.00	99.969	49,984.38	169.38	1.74	1,125.00	2.25
* * Sub Total * *			280,632.00		284,498.46	3,866.46	9.89	8,937.50	3.14
Money Market Funds-Taxable									
97,469.39	Northern Diversified Asset Fund		97,469.39	100.000	97,469.39	0.00	3.39	29.24	0.03
* * Sub Total * *			97,469.39		97,469.39	0.00	3.39	29.24	0.03

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 12/31/2010

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized	Estimated	Ann Inc	Yield
	Cash Summary							
	Principal	0.00		0.00				
	Income	0.00		0.00				
	Invested Income	0.00		0.00				
	* * Grand Total * *	2,480,268.04		2,879,312.69	399,044.65		57,275.93	1.99

LT Gain/Loss Fiscal YTD 0.00

ST Gain/Loss Fiscal YTD 0.00

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Summary

	Current		Year To Date	
	December 1, 2010 To December 31, 2010	January 1, 2010 To December 31, 2010	December 1, 2010 To December 31, 2010	January 1, 2010 To December 31, 2010
Beginning Market Value :		\$ 2,631,267.65		\$ 0.00
Receipts :				
Cash Deposits :	147,155.16		746,973.71	
Asset Deposits :	0.00		2,952,840.35	
Total Receipts :		147,155.16		3,699,814.06
Payments :				
Disbursements :	-2,436.12		-6,610.09	
Withdrawals and Distributions :	0.00		-45,155.80	
Administrative Expenses :	-2,192.72		-11,556.49	
Total Payments :		-4,628.84		-63,322.38
Investment Income :				
Tax Free Income :	0.00		0.00	
Taxable Interest :	1,694.01		14,575.18	
Dividends :	15,268.70		23,628.07	
Return of Capital (Income Assets Only) :	0.00		0.00	
Other Income :	0.00		0.00	
Total Investment Income :		16,962.71		38,203.25
Investment Change :	88,556.01		-795,382.24	
Total Investment Change :		88,556.01		-795,382.24
Ending Market Value :		\$ 2,879,312.69		\$ 2,879,312.69

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
		Starting Balance :	\$0.00
12/01/2010	Interest	PSEG Power LLC 6.950% 06/01/12	347.50
12/01/2010	Daily Factor - Interest	Northern Diversified Asset Fund	3.03
12/06/2010	Dividend	Interest From 11/01/2010 To 11/30/2010 Fidelity Diversified International Fund	425.14
12/06/2010	Capital Gains Reinvestment	1155.266 Shares @ \$0.36799999 Fidelity Diversified International Fund	93.58
12/06/2010	Capital Gains Reinvestment - Transfer To	Capital Gains - Short Term Principal	-93.58
12/06/2010	Capital Gains Reinvestment - Transfer From	For Capital Gains Reinvestment Income	93.58
12/06/2010	Capital Gains Reinvestment - Buy	For Capital Gains Reinvestment Fidelity Diversified International Fund 3.153 Shares	-93.58
12/07/2010	Buy	3.153 Shares @ 29.68 Federal Farm Credit Bank 2.000% 12/07/15 40000 PV 40000 PV @ 100.00	-40,000.00
12/08/2010	Dividend	Ishares Barclays Tips Bond Fund	108.07
12/10/2010	Dividend	605 Shares @ \$0.17863 Goldman Sachs Mid Cap Value Fund	1,367.69
12/13/2010	Dividend	5246.242 Shares @ \$0.260699 Permanent Portfolio Fund	565.12
12/13/2010	Capital Gains Reinvestment	1948.644 Shares @ \$0.29000753 Permanent Portfolio Fund	58.46
12/13/2010	Capital Gains Reinvestment - Buy	Capital Gains - Long Term Permanent Portfolio Fund 1.312 Shares	-58.46
12/15/2010	Interest	1.312 Shares @ 44.55 Metlife Inc 5.000% 06/15/15	250.00
12/15/2010	Dividend	Matthews Pacific Tiger Fund CI I 2260.918 Shares @ \$0.08602437	194.49
12/16/2010	Dividend	T Rowe Price Growth Stock Fund 1868.182 Shares @ \$0.017	31.76

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
12/17/2010	Dividend	Templeton Global Bond Fund Advisor CI 5917.098 Shares @ \$0.1848	1,093.48
12/17/2010	Cash Deposit	Deposit to Account	147,096.70
12/20/2010	Dividend	From Ottawa County General Fund Credit Suisse Commodity Return Strategy Fd	5,995.74
12/21/2010	Dividend	9612.554 Shares @ \$0.62374035 DWS Dreman Small Cap Value - S	516.63
12/22/2010	Market Fee	2493.152 Shares @ \$0.20722067 Market Value: 2,631,267.65	-2,192.72
12/23/2010	Buy	Fidelity Diversified International Fund 83.417 Shares	-2,500.00
12/23/2010	Buy	83.417 Shares @ 29.97 Dodge & Cox Stock Fund 115.676 Shares	-12,500.00
12/23/2010	Buy	115.676 Shares @ 108.06 Dodge & Cox International Stock Fund 70.502 Shares	-2,500.00
12/23/2010	Buy	70.502 Shares @ 35.46 Templeton Global Bond Fund Advisor CI 446.429 Shares	-6,000.00
12/23/2010	Buy	446.429 Shares @ 13.44 T Rowe Price Growth Stock Fund 386.877 Shares	-12,500.00
12/23/2010	Buy	386.877 Shares @ 32.31 DWS Dreman Small Cap Value - S 58.95 Shares	-2,200.00
12/23/2010	Buy	58.95 Shares @ 37.32 Buffalo Small Cap Fund 83.333 Shares	-2,200.00
12/23/2010	Buy	83.333 Shares @ 26.40 ING Global Real Estate 244.948 Shares	-4,000.00
12/23/2010	Buy	244.948 Shares @ 16.33 Westcore Select Mid Cap Growth 150.517 Shares	-3,200.00
12/23/2010	Buy	150.517 Shares @ 21.26 Permanent Portfolio Fund 123.757 Shares	-5,600.00
12/23/2010	Buy	123.757 Shares @ 45.25 Credit Suisse Commodity Return Strategy Fd 746.432 Shares	-6,800.00
12/23/2010	Buy	746.432 Shares @ 9.11	

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
12/23/2010	Buy	Goldman Sachs Mid Cap Value Fund 88.325 Shares 88.325 Shares @ 36.23	-3,200.00
12/23/2010	Buy	Mathews Pacific Tiger Fund CI I 435.35 Shares 435.35 Shares @ 22.97	-10,000.00
12/23/2010	Dividend	Credit Suisse Commodity Return Strategy Fd 9612.554 Shares @ \$0.04273742	410.82
12/23/2010	Dividend	Dodge & Cox International Stock Fund 982.188 Shares @ \$0.49467623	485.87
12/23/2010	Dividend	Dodge & Cox Stock Fund 547.574 Shares @ \$0.254669	139.45
12/27/2010	Cash Disbursement	Administrative Expense Paid To : Burnham & Flower Agency Quarterly administration fee	-2,436.12
12/28/2010	Buy	Vanguard Emerging Markets ETF 145 Shares 145 Shares @ 46.98	-6,815.00
12/28/2010	Dividend	Delaware Emerging Market 2197.067 Shares @ \$0.11984482	263.31
12/28/2010	Buy	Federal Home Loan Bank Step 2.250% 12/28/18 50000 PV 50000 PV @ 99.63	-49,815.00
12/30/2010	Dividend	Vanguard Emerging Markets ETF 1838 Shares @ \$0.815	1,497.97
12/31/2010	Dividend	Fidelity Diversified International Fund 1241.836 Shares @ \$0.095	117.97
12/31/2010	Dividend	Vanguard Growth MFC 5086 Shares @ \$0.203	1,032.46
12/31/2010	Dividend	Vanguard Index Trust Value MFC 5118 Shares @ \$0.353	1,806.65
12/31/2010	Dividend	Wisdomtree ETF Emerging Markets Equity Inc 585 Shares @ \$0.3692	215.98
12/31/2010	Transfer (within Account) To	Principal	-24,117.06
12/31/2010	Transfer (within Account) From	Income	24,117.06
		Net Cash Management	10,493.01

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
Ending Balance :			\$ 0.00

December 01, 2010 To December 31, 2010

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Days Remaining to Maturity										Run Date: 01/12/11	
Ottawa County Treasurer										Run Time: 10:21:28	
Effective Interest - Actual Life										Page 1 of 3	
Receipts in Period											
12/31/10											
CUSIP	Invest Number	Security Description	Purchase Date	Days to Maturity	Yield Amort	Par Val/Shares	Ending Amor Val/Cost	Unamor Prem/Dscent	WAM		
	10-0154	C.D. 365 0.38 01/13/11	09/09/10	13	0.3800	250,000.00	250,000.00	0.00	0.0003		
	10-0155	C.D. 365 0.30 01/13/11	09/09/10	13	0.3000	250,000.00	250,000.00	0.00	0.0003		
	10-0156	C.D. 365 0.60 01/13/11	09/09/10	13	0.6005	250,000.00	250,000.00	0.00	0.0003		
	10-0157	C.D. 0.45 01/13/11	09/09/10	13	0.4500	250,000.00	250,000.00	0.00	0.0003		
	10-0158	C.D. 0.40 01/13/11	09/09/10	13	0.4000	250,000.00	250,000.00	0.00	0.0003		
	10-0159	C.D. 1.37 01/13/11	09/09/10	13	1.3700	250,000.00	250,000.00	0.00	0.0003		
	10-0160	C.D. 0.30 01/13/11	09/09/10	13	0.3000	250,000.00	250,000.00	0.00	0.0003		
	10-0161	C.D. 365 0.35 01/13/11	09/09/10	13	0.3502	250,000.00	250,000.00	0.00	0.0003		
	10-0163	C.D. 365 0.35 01/27/11	10/01/10	27	0.3500	250,000.00	250,000.00	0.00	0.0007		
	10-0164	C.D. 365 0.55 01/27/11	10/01/10	27	0.5504	250,000.00	250,000.00	0.00	0.0007		
	10-0165	C.D. 0.45 01/27/11	10/01/10	27	0.4500	250,000.00	250,000.00	0.00	0.0007		
	10-0166	C.D. 0.20 01/27/11	10/01/10	27	0.2000	250,000.00	250,000.00	0.00	0.0007		
	10-0167	C.D. 365 0.19 01/27/11	10/01/10	27	0.1900	250,000.00	250,000.00	0.00	0.0007		
	10-0168	C.D. 0.30 01/27/11	10/01/10	27	0.3000	250,000.00	250,000.00	0.00	0.0007		
	10-0169	C.D. 0.30 01/27/11	10/01/10	27	0.3000	250,000.00	250,000.00	0.00	0.0007		
	10-0170	C.D. 0.25 01/27/11	10/01/10	27	0.2500	250,000.00	250,000.00	0.00	0.0007		
	10-0171	C.D. 365 0.45 02/10/11	10/01/10	41	0.4500	250,000.00	250,000.00	0.00	0.0010		
	10-0172	C.D. 365 0.55 02/10/11	10/01/10	41	0.5504	250,000.00	250,000.00	0.00	0.0010		
	10-0173	C.D. 0.45 02/10/11	10/01/10	41	0.4500	250,000.00	250,000.00	0.00	0.0010		
	10-0174	C.D. 365 0.20 02/10/11	10/01/10	41	0.2000	250,000.00	250,000.00	0.00	0.0010		
	10-0175	C.D. 0.20 02/10/11	10/01/10	41	0.2000	250,000.00	250,000.00	0.00	0.0010		
	10-0176	C.D. 0.30 02/10/11	10/01/10	41	0.3000	250,000.00	250,000.00	0.00	0.0010		
	10-0177	C.D. 0.40 02/10/11	10/01/10	41	0.4000	250,000.00	250,000.00	0.00	0.0010		
	10-0178	C.D. 0.35 02/10/11	10/01/10	41	0.3500	250,000.00	250,000.00	0.00	0.0010		
	10-0179	C.D. 365 0.35 03/10/11	10/06/10	69	0.3500	250,000.00	250,000.00	0.00	0.0018		
	10-0180	C.D. 365 0.60 03/10/11	10/06/10	69	0.6000	250,000.00	250,000.00	0.00	0.0018		
	10-0181	C.D. 365 0.55 03/10/11	10/06/10	69	0.5505	250,000.00	250,000.00	0.00	0.0018		
	10-0182	C.D. 0.45 03/10/11	10/06/10	69	0.4500	250,000.00	250,000.00	0.00	0.0018		
	10-0183	C.D. 0.40 03/10/11	10/06/10	69	0.4000	250,000.00	250,000.00	0.00	0.0018		
	10-0184	C.D. 1.42 03/10/11	10/06/10	69	1.4200	250,000.00	250,000.00	0.00	0.0018		
	10-0185	C.D. 0.45 03/10/11	10/06/10	69	0.4500	250,000.00	250,000.00	0.00	0.0018		
	10-0186	C.D. 365 0.35 03/10/11	10/06/10	69	0.3502	250,000.00	250,000.00	0.00	0.0018		
	10-0187	C.D. 365 0.40 03/24/11	10/06/10	83	0.4000	250,000.00	250,000.00	0.00	0.0021		
	10-0188	C.D. 365 0.60 03/24/11	10/06/10	83	0.6000	250,000.00	250,000.00	0.00	0.0021		
	10-0189	C.D. 365 0.55 03/24/11	10/06/10	83	0.5506	250,000.00	250,000.00	0.00	0.0021		
	10-0190	C.D. 0.45 03/24/11	10/06/10	83	0.4500	250,000.00	250,000.00	0.00	0.0021		
	10-0191	C.D. 0.45 03/24/11	10/06/10	83	0.4500	250,000.00	250,000.00	0.00	0.0021		
	10-0192	C.D. 1.42 03/24/11	10/06/10	83	1.4200	250,000.00	250,000.00	0.00	0.0021		
	10-0193	C.D. 0.45 03/24/11	10/06/10	83	0.4500	250,000.00	250,000.00	0.00	0.0021		
	10-0194	C.D. 365 0.35 03/24/11	10/06/10	83	0.3502	250,000.00	250,000.00	0.00	0.0021		
	10-0196	C.D. 1.47 04/07/11	10/08/10	97	1.4700	250,000.00	250,000.00	0.00	0.0025		
	10-0197	C.D. 0.50 04/07/11	10/08/10	97	0.5000	250,000.00	250,000.00	0.00	0.0025		
	10-0198	C.D. 365 0.60 04/07/11	10/08/10	97	0.6000	250,420.09	250,420.09	0.00	0.0025		
	10-0199	C.D. 365 0.55 04/07/11	10/08/10	97	0.5506	250,484.59	250,484.59	0.00	0.0025		
	10-0200	C.D. 0.40 04/07/11	10/08/10	97	0.4000	250,455.90	250,455.90	0.00	0.0025		
	10-0201	C.D. 365 0.40 04/07/11	10/08/10	97	0.4000	250,345.89	250,345.89	0.00	0.0025		
	10-0141	C.D. 365 0.60 04/12/11	08/27/10	102	0.6000	1,000,000.00	1,000,000.00	0.00	0.0104		

Days Remaining to Maturity

Ottawa County Treasurer

Effective Interest - Actual Life
Receipts in Period
12/31/10

CUSIP	Invest Number	Security Description	Purchase Date	Days to Maturity	Yield Amort	Par Val/Shares	Ending Amor Val/Cost	Unamor Prem/Dscent	WAM
	10-0142	C.D. 365 0.47 04/12/11	08/27/10	102	0.4700	1,000,000.00	1,000,000.00	0.00	0.0104
	10-0143	C.D. 365 0.60 04/12/11	08/30/10	102	0.6000	500,000.00	500,000.00	0.00	0.0052
	10-0144	C.D. 365 0.65 04/12/11	08/30/10	102	0.6511	500,000.00	500,000.00	0.00	0.0052
	10-0145	C.D. 0.50 04/12/11	08/30/10	102	0.5000	550,000.00	550,000.00	0.00	0.0057
	10-0146	C.D. 365 0.60 04/12/11	08/30/10	102	0.6000	250,000.00	250,000.00	0.00	0.0026
	10-0147	C.D. 0.55 04/12/11	08/30/10	102	0.5500	500,000.00	500,000.00	0.00	0.0055
	10-0148	C.D. 0.50 04/12/11	08/30/10	102	0.5000	225,000.00	225,000.00	0.00	0.0023
	10-0149	C.D. 1.47 04/12/11	08/30/10	102	1.4700	250,000.00	250,000.00	0.00	0.0026
	10-0150	C.D. 365 0.75 04/12/11	08/30/10	102	0.7500	225,000.00	225,000.00	0.00	0.0023
	10-0151	C.D. 0.50 04/12/11	08/30/10	102	0.5000	500,000.00	500,000.00	0.00	0.0052
	10-0152	C.D. 365 0.50 04/12/11	08/30/10	102	0.5007	500,000.00	500,000.00	0.00	0.0052
	10-0153	C.D. 365 0.55 04/12/11	08/30/10	102	0.5500	500,000.00	500,000.00	0.00	0.0052
	10-0202	C.D. 365 0.60 04/21/11	10/14/10	111	0.6000	275,000.00	275,000.00	0.00	0.0031
	10-0203	C.D. 365 0.55 04/21/11	10/14/10	111	0.5507	250,000.00	250,000.00	0.00	0.0028
	10-0204	C.D. 0.57 04/21/11	10/14/10	111	0.5700	225,000.00	225,000.00	0.00	0.0026
	10-0205	C.D. 365 0.50 04/21/11	10/14/10	111	0.5005	250,000.00	250,000.00	0.00	0.0028
	10-0206	C.D. 365 0.60 04/21/11	10/15/10	111	0.6000	250,449.36	250,449.36	0.00	0.0028
	10-0207	C.D. 365 0.55 04/21/11	10/15/10	111	0.5507	250,518.21	250,518.21	0.00	0.0028
	10-0208	C.D. 0.45 04/21/11	10/15/10	111	0.4500	250,375.00	250,375.00	0.00	0.0028
	10-0209	C.D. 0.45 04/21/11	10/15/10	111	0.4500	250,487.50	250,487.50	0.00	0.0028
	10-0211	C.D. 365 0.50 04/21/11	11/03/10	111	0.5000	250,000.00	250,000.00	0.00	0.0028
	10-0213	C.D. 365 0.25 04/21/11	11/03/10	111	0.2500	275,000.00	275,000.00	0.00	0.0031
	10-0214	C.D. 365 0.35 04/21/11	11/03/10	111	0.3500	250,000.00	250,000.00	0.00	0.0028
	10-0215	C.D. 365 0.25 04/21/11	11/04/10	111	0.2500	225,000.00	225,000.00	0.00	0.0026
	10-0210	C.D. 365 0.40 05/05/11	11/03/10	125	0.4000	250,000.00	250,000.00	0.00	0.0032
	10-0212	C.D. 365 0.60 05/05/11	11/03/10	125	0.6008	250,000.00	250,000.00	0.00	0.0032
	10-0216	C.D. 365 0.40 05/05/11	11/03/10	125	0.4000	250,000.00	250,000.00	0.00	0.0032
	10-0218	C.D. 365 0.50 05/05/11	11/04/10	125	0.5000	250,003.42	250,003.42	0.00	0.0032
	10-0065	C.D. 365 0.55 05/12/11	05/14/10	132	0.5500	1,521,000.00	1,521,000.00	0.00	0.0205
	10-0075	C.D. 0.55 06/02/11	06/11/10	153	0.5500	1,000,000.00	1,000,000.00	0.00	0.0157
	10-0219	C.D. 365 0.65 06/27/11	11/12/10	178	0.6511	250,000.00	250,000.00	0.00	0.0046
	10-0220	C.D. 365 0.40 06/30/11	11/23/10	181	0.4000	250,000.00	250,000.00	0.00	0.0046
	10-0221	C.D. 0.30 06/30/11	11/23/10	181	0.3000	250,000.00	250,000.00	0.00	0.0046
	10-0222	C.D. 365 0.35 06/30/11	11/23/10	181	0.3500	250,000.00	250,000.00	0.00	0.0046
	10-0223	C.D. 365 0.50 06/30/11	11/23/10	181	0.5006	250,000.00	250,000.00	0.00	0.0046
	10-0225	C.D. 365 0.65 06/30/11	12/02/10	181	0.6510	250,000.00	250,000.00	0.00	0.0046
	10-0226	C.D. 365 0.30 06/30/11	12/02/10	181	0.3000	250,000.00	250,000.00	0.00	0.0046
	10-0227	C.D. 0.55 06/30/11	12/02/10	181	0.5500	250,000.00	250,000.00	0.00	0.0046
	10-0228	C.D. 0.40 06/30/11	12/02/10	181	0.4000	250,000.00	250,000.00	0.00	0.0046
Certificate of Deposit Total					93	26,774,539.96	26,774,539.96	0.00	0.2539
Checking									
	AR-0079	GF Ckg Chase 280000010300	07/28/10	1	0.0000	-625,032.16	-625,032.16	0.00	-0.0030
	AR-0086	Parks-GH FT 224802	08/01/10	1	0.0000	1,000.00	1,000.00	0.00	0.0000
	AR-0087	Parks-Holland Chemical 7031616	08/01/10	1	0.0000	1,001.00	1,001.00	0.00	0.0000
	AR-0113	MISHDA Pass Thru	11/01/10	1	0.0000	98,915.53	98,915.53	0.00	0.0005
	AR-0115	Sect 122/HSA Chase 935025346	12/30/10	1	0.0000	1,088,903.00	1,088,903.00	0.00	0.0053
Checking Total					1	564,787.37	564,787.37	0.00	0.0028

Days Remaining to Maturity

Ottawa County Treasurer

Effective Interest - Actual Life
Receipts in Period
12/31/10

CUSIP	Invest Number	Security Description	Purchase Date	Days to Maturity	Yield Amort	Ending Par Val/Shares	Ending Amor Val/Cost	Unamor Prem/Dscent	WAM
3133XPY6	08-0016	Agency-FHLB 2.875 03/11/11	02/19/08	71	2.9849	1,200,000.00	1,199,747.44	252.56	0.0449
3133XSX37	09-0014	Agency - FHLB 2.625 02/11/13	02/13/09	761	2.6250	2,000,000.00	2,000,000.00	0.00	0.8019
313370Q05	10-0140	Agency-FHLB 1.00 08/26/15	08/26/10	1676	2.2976	2,000,000.00	2,000,000.00	0.00	1.7662
FHLB Total				954	2.5821	5,200,000.00	5,199,747.44	252.56	2.6130
FHLMC									
3128X25F8	04-0036	Agency-FHLMC 4.00 04/08/11	04/08/04	98	4.0000	1,500,000.00	1,500,000.00	0.00	0.1342
3128X25F8	04-0037	Agency-FHLMC 4.00 04/08/11	04/08/04	98	4.0000	1,500,000.00	1,500,000.00	0.00	0.1342
FHLMC Total				98	4.0000	3,000,000.00	3,000,000.00	0.00	0.2684
FNMA									
3136F9D04	08-0099	Agency - FNMA 4.00 04/15/13	12/05/08	825	2.7900	2,135,000.00	2,191,878.18	-56,878.18	0.6048
3136FMG40	10-0087	Agency-FNMA 1.85 01/14/14	07/14/10	1094	1.8500	2,000,000.00	2,000,000.00	0.00	0.7318
3136FMK86	10-0086	Agency-FNMA 2.00 07/14/15	07/14/10	1634	2.0000	2,000,000.00	2,000,000.00	0.00	1.0930
3136FMX25	10-0088	Agency-FNMA 2.50 01/28/16	07/28/10	1828	2.5000	2,000,000.00	2,000,000.00	0.00	1.2227
FNMA Total				1333	2.2971	8,135,000.00	8,191,878.18	-56,878.18	3.6523
Money Market									
1010-	AR-0002	PF#34-GF (SET) Chase 49800 1335	01/31/98	1	0.0500	201,739.64	201,739.64	0.00	0.0000
1010-	AR-0003	PF#40-GF MBIA MI-01-004-0001	12/31/98	1	0.0700	500,998.68	500,998.68	0.00	0.0001
1010-	AR-0004	PF#41-Lib MBIA MI-01-0046-0002	08/04/00	1	0.0700	249,804.83	249,804.83	0.00	0.0000
1010-	AR-0027	PF#1-GF Chase 280000010300S	03/28/05	1	0.0500	5,547,983.21	5,547,983.21	0.00	0.0011
1010-	AR-0060	PF #5-GF AIM/UBS 10729	10/06/08	1	0.0050	1,026,451.33	1,026,451.33	0.00	0.0002
1010-	AR-0065	PF#6-GF BOM 801402027	12/04/09	1	0.8300	260,400.15	260,400.15	0.00	0.0001
1010-	AR-0068	PF#7-GF CCU 91000037697	01/08/10	1	0.2000	1,995,257.19	1,995,257.19	0.00	0.0004
1010-	AR-0069	PF#8-GF UFCU 166179-S66	01/08/10	1	0.3500	253,313.23	253,313.23	0.00	0.0000
8510-4450-W400-0080.0320	AR-0077	PF#32-Munn Dbt UFCU 16179-S66.1	05/21/10	1	0.1500	-9,502.00	-9,502.00	0.00	0.0000
1010-	AR-0114	PF#9-GF Chemical 2490150824	09/17/10	1	0.2500	4,004,330.39	4,004,330.39	0.00	0.0008
Money Market Total				1	0.1460	14,030,776.65	14,030,776.65	0.00	0.0027
Mutual Fund - Money Market									
1010-	AR-0041	GF Ambassador 112580018	06/14/04	1	0.0300	2,360,835.29	2,360,835.29	0.00	0.0027
Mutual Fund - Money Market Total				1	0.0300	2,360,835.29	2,360,835.29	0.00	0.0027
Savings									
1010-	AR-0045	GF Svgs 2 HB 1153001324	11/19/04	1	0.4500	7,460,813.33	7,460,813.33	0.00	0.0027
1010-	AR-0064	GF Svgs Private Bnk NOW 224628	12/02/09	1	0.2800	0.00	0.00	0.00	0.0000
1010-	AR-0067	GF Svgs CCU 91100037689	01/08/10	1	0.2500	25.00	25.00	0.00	0.0000
8725-4450S467-0020.0000	AR-0084	SLSA C&O Svgs Chase 1831002140	07/26/10	1	0.4500	-13,007.71	-13,007.71	0.00	0.0000
2748- - -0010.0070	AR-0100	MiWorks Savings	07/29/10	1	0.4500	9.96	9.96	0.00	0.0000
Savings Total				1	0.4500	7,447,840.58	7,447,840.58	0.00	0.0027
Treasury Note									
912828E55	07-0050	Treasury Note 4.25 01/15/11	09/17/07	15	4.0962	2,000,000.00	2,000,114.65	-114.65	0.0059
912828K85	09-0003	Treasury Note 1.125 01/15/12	01/29/09	380	1.1842	2,000,000.00	1,998,782.30	1,217.70	0.1482
912828K85	09-0049	Treasury Note 1.375 04/15/12	07/16/09	471	1.4039	2,000,000.00	1,999,267.56	732.44	0.1838
912828AP5	07-0039	Treasury Note 4.00 11/15/12	08/27/07	685	4.2144	2,000,000.00	1,992,369.25	7,630.75	0.2664
912828AU4	07-0081	Treasury Note 3.875 02/15/13 3.875 02/15/13	11/27/07	777	3.4399	1,000,000.00	1,008,848.74	-8,848.74	0.1530
912828HV5	08-0068	Treasury Note 2.50 03/31/13	09/22/08	821	2.8634	3,000,000.00	2,976,474.80	23,525.20	0.4769
912828KN9	10-0162	Treasury Note 1.875 04/30/14	09/21/10	1216	0.9310	2,000,000.00	2,061,736.34	-61,736.34	0.4893
Treasury Note Total				629	2.5412	14,000,000.00	14,037,593.64	-37,593.64	1.7235
Investment Total				339	1.2183	81,513,779.85	81,607,999.11	-94,219.26	0.9288

Action Request



Committee: Finance and Administration Committee

Meeting Date: 1/18/2011

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 December 31, 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 General Fund 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: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Advocate on legislative issues to maintain and improve the financial position of the County.
- 2: Implement processes and strategies to deal with operational budget deficits.
- 3: Reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator: **Alan G. Vanderberg**

Digitally signed by Alan G. Vanderberg
DN: cn=Alan G. Vanderberg, o=Co. of Ottawa, ou=Administrator's Office, email=avanderberg@ottawa.org
Reason: I am approving this document.
Date: 2011.01.19 16:07:07 -0500

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 December 31, 2010

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

	2010					2009 Total at 12/31/2009	2009 Actual
	Original Budget	Amended Budget	Actual	Actual as a % of Budget	Variance		
Revenues:							
Taxes	\$39,292,953	\$39,292,953	\$39,258,913	99.9%	(\$34,040)	\$40,532,403	\$40,532,402
Intergovernmental	4,467,497	4,587,378	3,670,794	80.0%	(916,584)	4,485,653	4,485,655
Charges for services	9,106,981	9,194,541	9,386,071	102.1%	191,530	8,902,750	5,899,480
Fines and forfeits	979,800	983,630	1,051,137	106.9%	67,507	1,000,406	1,000,406
Interest on investments	526,400	855,808	942,526	110.1%	86,718	241,526	241,526
Licenses and permits	253,525	232,600	222,083	95.5%	(10,517)	248,054	248,054
Rental income	3,152,369	3,168,995	2,908,161	91.8%	(260,834)	2,657,535	2,657,536
Other	359,812	561,513	514,543	91.6%	(46,970)	312,324	312,324
Total revenues	58,139,337	58,877,418	57,954,228	98.4%	(923,190)	58,380,651	55,377,383
Expenditures:							
Current operations:							
Legislative	530,254	531,464	484,349	91.1%	47,115	540,483	540,483
Judicial	9,926,879	10,147,805	9,578,867	94.4%	568,938	9,943,061	9,943,059
General government	15,816,801	15,944,319	14,944,737	93.7%	999,582	15,794,416	12,791,133
Public safety	23,790,713	24,079,964	23,385,416	97.1%	694,548	23,512,372	23,512,373
Public works	466,500	466,500	344,228	73.8%	122,272	283,211	283,211
Health and welfare	1,610,144	1,599,289	1,450,953	90.7%	148,336	1,336,871	1,336,871
Community and economic development	641,711	664,444	571,463	86.0%	92,981	631,388	631,388
Other governmental functions	902,351	636,837	224,736	35.3%	412,101	149,627	149,627
Total expenditures	53,685,353	54,070,622	50,984,750	94.3%	3,085,872	52,191,429	49,188,145
Revenues over expenditures	4,453,984	4,806,796	6,969,478		2,162,682	6,189,222	6,189,238
Other Financing Sources (Uses):							
Transfers from other funds	5,761,213	5,761,213	4,681,321	81.3%	(1,079,892)	5,299,447	5,299,447
Transfers to other funds	(10,662,181)	(11,262,872)	(10,839,734)	96.2%	423,138	(16,860,154)	(16,860,154)
Total other financing sources (uses)	(4,900,968)	(5,501,659)	(6,158,413)	111.9%	(656,754)	(11,560,707)	(11,560,707)
Net change in fund balance	(446,984)	(694,863)	811,065		1,505,928	(5,371,485)	(5,371,469)
Fund balance, beginning of year	16,712,957	16,712,957	16,712,957		0	22,084,426	22,084,426
Fund balance, end of year	\$16,265,973	\$16,018,094	\$17,524,022		\$1,505,928	\$16,712,941	\$16,712,957

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

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COUNTY OF OTTAWA
 GENERAL FUND REVENUES - 1010
 TWELVE MONTHS ENDED DECEMBER 31, 2010

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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	\$244,391	100.37%	(\$891)
1360	DISTRICT COURT	\$2,889,338	\$3,124,000	\$57,006	\$3,181,006	\$3,259,372	102.46%	(\$78,366)
1361	DISTRICT COURT SCOA DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG COURT	\$26,000	\$0	\$92,888	\$92,888	\$8,309	8.95%	\$84,579
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1373	STATE JUSTICE INSTITUTE	\$0	\$0	\$30,000	\$30,000	\$4,500	15.00%	\$25,500
1380	CC-STRATEGIC PLAN INITIATIVE	\$52,073	\$0	\$42,596	\$42,596	\$32,340	75.92%	\$10,256
1480	PROBATE COURT	\$60,064	\$66,989	\$500	\$67,489	\$64,146	95.05%	\$3,343
1490	FAMILY COURT-JUVENILE SERVICES	\$124,703	\$130,556	\$30,298	\$160,854	\$147,892	91.94%	\$12,962
1492	JUVENILE ACCOUNT. INCENT.	\$10,254	\$0	\$18,739	\$18,739	\$8,294	44.26%	\$10,445
1660	FAMILY COUNSELING SERVICE	\$23,505	\$20,000	\$0	\$20,000	\$23,738	118.69%	(\$3,738)
1910	ELECTIONS	\$22,910	\$11,500	\$0	\$11,500	\$25,245	219.52%	(\$13,745)
1920	CANVASSING BOARD	\$0	\$100	\$1,100	\$1,200	\$1,266	105.50%	(\$66)
2010	FISCAL SERVICES	\$3,601,223	\$3,638,136	\$14,800	\$3,652,936	\$3,725,269	101.98%	(\$72,333)
2120	BUDGET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2150	COUNTY CLERK	\$526,234	\$618,500	\$7,700	\$626,200	\$547,069	87.36%	\$79,131
2250	EQUALIZATION	\$1,608	\$100	\$0	\$100	\$314	313.75%	(\$214)
2290	PROSECUTING ATTORNEY	\$176,109	\$181,580	\$14,971	\$196,551	\$138,031	70.23%	\$58,520
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	\$1,746,400	127.90%	(\$380,840)
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$33,594	\$68,000	\$23,858	\$91,858	(\$14,587)	-15.88%	\$106,445
2530	COUNTY TREASURER	\$38,246,217	\$37,313,892	\$267,363	\$37,581,255	\$37,296,905	99.24%	\$284,350
2570	COOPERATIVE EXTENSION	\$31,195	\$7,800	\$16,776	\$24,576	\$16,953	68.98%	\$7,623
2590	GEOGRAPHIC INFORM. SYSTEM	\$96,981	\$94,450	\$0	\$94,450	\$96,688	102.37%	(\$2,238)
2651	B/G HUD. HUMAN SERVICE	\$63,268	\$69,333	\$0	\$69,333	\$60,934	87.89%	\$8,399
2652	B/G HOLLAND HUMAN SERVICE	\$200,789	\$223,214	\$0	\$223,214	\$193,104	86.51%	\$30,110
2653	B/G FULTON STREET	\$67,679	\$79,557	\$209	\$79,766	\$63,757	79.93%	\$16,009
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	\$158,872	77.17%	\$46,998
2658	B/G GH HEALTH FACILITY	\$136,876	\$153,727	\$228	\$153,955	\$142,563	92.60%	\$11,392
2659	B/G COMM. MH FACILITY	\$231,194	\$256,628	\$0	\$256,628	\$220,584	85.95%	\$36,044
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	\$1,465,736	93.89%	\$95,428
2667	B/G ADMIN. ANNEX	\$49,509	\$344,697	\$0	\$344,697	\$339,662	98.54%	\$5,035
2668	B/G FIA	\$236,386	\$262,179	\$16,189	\$278,368	\$265,493	95.37%	\$12,875
2750	DRAIN COMMISSION	\$26,123	\$37,500	\$0	\$37,500	\$25,260	67.36%	\$12,240
3020	SHERIFF	\$225,654	\$183,028	\$9,782	\$192,810	\$231,385	120.01%	(\$38,575)
3100	WEMET OPERATIONS	\$2,944	\$14,672	\$0	\$14,672	\$1,295	8.83%	\$13,377
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	\$51,041	77.56%	\$14,771
3119	CITY OF COOPERSVILLE	\$502,923	\$532,162	\$0	\$532,162	\$413,848	77.77%	\$118,314
3120	CITY OF HUDSONVILLE	\$552,304	\$610,364	\$0	\$610,364	\$506,172	82.93%	\$104,192
3130	ZONING ENFORCMT 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/ZEBLAND	\$42,296	\$44,771	\$0	\$44,771	\$44,800	100.06%	(\$29)
3200	SHERIFF TRAINING	\$27,511	\$30,000	\$0	\$30,000	\$26,666	88.89%	\$3,334
3250	CENTRAL DISPATCH	\$4,374,008	\$4,412,196	\$0	\$4,412,196	\$4,409,824	99.95%	\$2,372
3310	MARINE SAFETY	\$210,789	\$141,821	\$4,705	\$146,526	\$146,526	100.00%	\$0
3510	JAIL	\$769,334	\$875,773	\$0	\$875,773	\$742,486	84.78%	\$133,287
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	\$62,277	\$30,000	\$0	\$30,000	\$703	2.34%	\$29,297
4261	SHSGP - EXERCISE GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$93,854	\$0	\$20,875	\$20,875	\$20,834	99.81%	\$41
4263	HAZ-MAT RESPONSE TEAM	\$38,720	\$29,055	\$1,060	\$30,115	\$15,045	49.96%	\$15,070
4264	TRAINING GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4265	HOMELAND SECURITY EQUIPMT GRANT	\$0	\$60,000	\$36,792	\$96,792	\$0	0.00%	\$96,792
6039	JAIL HEALTH SERVICES	\$9,954	\$18,367	\$0	\$18,367	\$21,682	118.03%	(\$3,315)
6300	SUBSTANCE ABUSE	\$944,420	\$1,000,944	\$0	\$1,000,944	\$972,813	97.19%	\$28,131
6480	MEDICAL EXAMINERS	\$14,460	\$12,000	\$12,400	\$24,400	\$23,217	95.15%	\$1,183
7210	PLANNING & TRANSPORTATION	\$25,007	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$441	\$0	\$17,246	\$17,246	\$17,552	101.77%	(\$306)
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	\$738,081	\$64,638,631	\$62,635,549	96.90%	\$2,003,082

COUNTY OF OTTAWA
 GENERAL FUND EXPENDITURES - 1010
 TWELVE MONTHS ENDED DECEMBER 31, 2010

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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
1010	COMMISSIONERS	\$539,272	\$528,829	\$1,100	\$529,929	\$483,502	91.24%	\$46,427
1290	REAPPORTIONMENT/TAX ALLOC.	\$1,208	\$1,425	\$110	\$1,535	\$847	55.18%	\$688
	TOTAL LEGISLATIVE	\$540,480	\$530,254	\$1,210	\$531,464	\$484,349	91.13%	\$47,115
1310	CIRCUIT COURT	\$2,129,696	\$2,206,563	\$4,343	\$2,210,906	\$2,001,644	90.54%	\$209,262
1360	DISTRICT COURT	\$6,043,707	\$5,972,118	(\$3,893)	\$5,968,225	\$5,897,688	98.82%	\$70,537
1361	DISTRICT COURT SCOA DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG TREATMT CRT PLAN GRANT	\$902	\$0	\$92,888	\$92,888	\$28,178	30.34%	\$64,710
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1373	STATE JUSTICE INSTITUTE	\$0	\$0	\$33,000	\$33,000	\$4,500	13.64%	\$28,500
1380	CC - STRATEGIC PLAN INITIATIVE	\$50,679	\$0	\$42,596	\$42,596	\$34,551	81.11%	\$8,045
1480	PROBATE COURT	\$773,901	\$805,344	\$4,967	\$810,311	\$750,292	92.59%	\$60,019
1490	FAMILY COURT-JUVENILE SERVICES	\$826,102	\$818,088	\$25,855	\$843,943	\$760,221	90.08%	\$83,722
1491	FAMILY COURT-TREATMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1492	JUVENILE ACCOUNT. INCENT.	\$11,394	\$0	\$20,820	\$20,820	\$10,525	50.55%	\$10,295
1520	ADULT PROBATION	\$64,621	\$78,101	\$350	\$78,451	\$66,200	84.38%	\$12,251
1660	FAMILY COUNSELING SERVICE	\$38,530	\$35,645	\$0	\$35,645	\$17,203	48.26%	\$18,442
1670	JURY BOARD	\$3,530	\$11,020	\$0	\$11,020	\$7,865	71.37%	\$3,155
	TOTAL JUDICIAL	\$9,943,062	\$9,926,879	\$220,926	\$10,147,805	\$9,578,867	94.39%	\$568,938
1910	ELECTIONS	\$76,813	\$265,168	\$36,520	\$301,688	\$264,660	87.73%	\$37,028
1920	CANVASSING BOARD	\$0	\$6,000	\$1,100	\$7,100	\$6,233	87.79%	\$867
2010	FISCAL SERVICES	\$1,277,387	\$1,201,973	\$72,830	\$1,274,803	\$1,224,551	96.06%	\$50,252
2020	AUDITING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2100	CORPORATE COUNSEL	\$212,297	\$211,735	\$7,167	\$218,902	\$211,556	96.64%	\$7,346
2120	BUDGET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2150	COUNTY CLERK	\$1,674,809	\$1,630,524	\$7,700	\$1,638,224	\$1,617,558	98.74%	\$20,666
2230	ADMINISTRATOR	\$427,489	\$455,119	\$225	\$455,344	\$400,374	87.93%	\$54,970
2250	EQUALIZATION	\$1,026,795	\$1,019,446	\$7,255	\$1,026,701	\$1,017,081	99.06%	\$9,620
2260	HUMAN RESOURCES	\$553,385	\$563,197	\$57,237	\$620,434	\$533,128	85.93%	\$87,306
2290	PROSECUTING ATTORNEY	\$3,204,687	\$3,314,218	(\$1,623)	\$3,312,595	\$3,240,335	97.82%	\$72,260
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DBEDS	\$665,013	\$663,726	\$15,193	\$678,919	\$670,899	98.82%	\$8,020
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$349,932	\$160,732	(\$68,674)	\$92,058	\$71,507	77.68%	\$20,551
2470	PLAT BOARD	\$474	\$2,731	\$5	\$2,736	\$1,176	42.98%	\$1,560
2530	COUNTY TREASURER	\$867,806	\$884,429	(\$13,950)	\$870,479	\$792,777	91.07%	\$77,702
2570	COOPERATIVE EXTENSION	\$538,910	\$366,478	\$27,465	\$393,943	\$350,394	88.95%	\$43,549
2590	GEOGRAPHIC INFORMATION SYSTEMS	\$486,371	\$505,095	\$0	\$505,095	\$497,495	98.50%	\$7,600
2610	BUILDING AUTHORITY-ADMIN.	\$866	\$2,250	\$0	\$2,250	\$50	2.22%	\$2,200
2651	B/G HUD. HUMAN SERVICE	\$170,010	\$178,555	(\$702)	\$177,853	\$151,802	85.35%	\$26,051
2652	B/G HOLLAND HUMAN SERVICE	\$184,246	\$198,867	(\$440)	\$198,427	\$168,960	85.15%	\$29,467
2653	B/G FULTON STREET	\$63,005	\$71,141	\$62	\$71,203	\$55,419	77.83%	\$15,784
2654	B/G GRAND HAVEN	\$703,837	\$700,572	(\$28,104)	\$672,468	\$574,401	85.42%	\$98,067
2655	B/G HOLLAND HEALTH FACILITY	\$203,597	\$205,664	(\$2,775)	\$202,889	\$163,462	81.55%	\$37,427
2656	B/G HOLLAND DIST CT	\$224,700	\$225,405	(\$71)	\$225,334	\$182,879	81.16%	\$42,455
2657	B/G JAIL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2658	B/G GH HEALTH FACILITY	\$65,869	\$79,671	\$2,337	\$82,008	\$68,595	83.64%	\$13,413
2659	B/G COMM. MH FACILITY	\$184,892	\$201,961	(\$303)	\$201,658	\$166,164	82.40%	\$35,494
2660	B/G COOPERSVILLE	\$34,828	\$29,843	(\$68)	\$29,775	\$19,611	65.86%	\$10,164
2661	B/G EMERG SERV	\$1,881	\$3,700	\$0	\$3,700	\$1,517	41.00%	\$2,183
2662	B/G COMM. HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2664	B/G 4TH & CLINTON	\$26,263	\$0	\$0	\$0	\$0	N/A	\$0
2665	B/G JUVENILE SERV COMPLEX	\$908,282	\$946,126	(\$2,932)	\$943,194	\$848,132	89.92%	\$95,062
2666	B/G 434 FRANKLIN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2667	B/G ADMIN. ANNEX	\$700,329	\$702,546	(\$6,971)	\$695,575	\$640,297	92.05%	\$55,278
2668	B/G FIA	\$286,265	\$324,993	\$17,640	\$342,633	\$304,465	88.86%	\$38,168
2750	DRAIN COMMISSION	\$644,777	\$665,020	\$1,395	\$666,415	\$673,275	101.03%	(\$6,860)
2800	SOIL & WATER CONSERV	\$28,596	\$29,916	\$0	\$29,916	\$23,984	80.17%	\$5,932
	TOTAL GENERAL GOVERNMENT	\$15,794,411	\$15,816,801	\$127,518	\$15,944,319	\$14,944,737	93.73%	\$999,582

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	\$49,682	\$8,381,922	\$8,129,829	96.99%	\$252,093
3100	WEMET OPERATIONS	\$620,976	\$642,891	\$3,863	\$646,754	\$626,481	96.87%	\$20,273
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	\$450	\$99,178	\$92,156	92.92%	\$7,022
3119	CITY OF COOPERSVILLE	\$502,923	\$532,162	\$2,610	\$534,772	\$506,824	94.77%	\$27,948
3120	CITY OF HUDSONVILLE	\$552,304	\$610,364	\$3,068	\$613,432	\$617,614	100.68%	(\$4,182)
3130	ZONING ENFORCEMENT 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	\$577	\$91,343	\$89,304	97.77%	\$2,039
3200	SHERIFF TRAINING	\$27,511	\$30,000	\$0	\$30,000	\$20,466	68.22%	\$9,534
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	\$10,457	\$231,331	\$221,484	95.74%	\$9,847
3510	JAIL	\$7,938,115	\$7,993,460	\$144,274	\$8,137,734	\$7,849,740	96.46%	\$287,994
3540	LOCAL CORR ACADEMY GRANT	\$0	\$0	\$2,883	\$2,883	\$692	24.00%	\$2,191
3550	EXCELLING - CORR ENVIRONMENT GR	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$305,573	\$309,896	\$11,506	\$321,402	\$311,673	96.97%	\$9,729
4262	SOLUTION AREA PLANNER GRANT	\$92,054	\$0	\$20,875	\$20,875	\$19,249	92.21%	\$1,626
4263	HAZ-MAT RESPONSE TEAM	\$74,892	\$58,046	\$756	\$58,802	\$55,981	95.20%	\$2,821
4264	TRAINING GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
4265	HOMELAND SECURITY EQUIPMENT GR	\$0	\$60,000	\$36,792	\$96,792	\$81,163	83.85%	\$15,629
4300	ANIMAL CONTROL	\$372,576	\$398,890	\$1,458	\$400,348	\$379,045	94.68%	\$21,303
	TOTAL PUBLIC SAFETY	\$23,512,368	\$23,790,713	\$289,251	\$24,079,964	\$23,385,415	97.12%	\$694,549
4450	DRAIN ASSESSMENTS	\$283,210	\$466,500	\$0	\$466,500	\$344,228	73.79%	\$122,272
4490	ROAD COMMISSION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
	TOTAL PUBLIC WORKS	\$283,210	\$466,500	\$0	\$466,500	\$344,228	73.79%	\$122,272
6039	JAIL HEALTH SERVICES	\$627,250	\$866,125	(\$40,163)	\$825,962	\$747,999	90.56%	\$77,963
6300	SUBSTANCE ABUSE	\$407,929	\$432,472	\$0	\$432,472	\$391,519	90.53%	\$40,953
6480	MEDICAL EXAMINERS	\$251,513	\$256,547	\$29,308	\$285,855	\$260,840	91.25%	\$25,015
6810	VETERANS BURIAL	\$50,178	\$55,000	\$0	\$55,000	\$50,595	91.99%	\$4,405
6890	SOILDERS & SAILORS RELIEF	\$0	\$0	\$0	\$0	\$0	N/A	\$0
	TOTAL HEALTH AND WELFARE	\$1,336,870	\$1,610,144	(\$10,855)	\$1,599,289	\$1,450,953	90.72%	\$148,336
7210	PLANNING & TRANSPORTATION	\$24,973	\$0	\$0	\$0	\$0	N/A	\$0
7211	PLANNER - GRANTS	\$600,397	\$635,778	\$22,733	\$658,511	\$571,463	86.78%	\$87,048
7212	ROAD SALT MANAGEMENT PLAN	\$6,018	\$5,933	\$0	\$5,933	\$0	0.00%	\$5,933
	TOTAL COMMUNITY & ECON DEV	\$631,388	\$641,711	\$22,733	\$664,444	\$571,463	86.01%	\$92,981
8650	INSURANCE	\$149,627	\$119,489	\$105,248	\$224,737	\$224,736	100.00%	\$1
8900	CONTINGENCY	\$0	\$766,592	(\$357,360)	\$409,232	\$0	0.00%	\$409,232
9010	EQUIPMENT POOL	\$0	\$16,270	(\$13,402)	\$2,868	\$0	0.00%	\$2,868
	TOTAL OTHER	\$149,627	\$902,351	(\$265,514)	\$636,837	\$224,736	35.29%	\$412,101
9650	OPERATING TRANS OUT-INTERNAL	\$16,860,154	\$10,662,181	\$600,691	\$11,262,872	\$10,839,734	96.24%	\$423,138
	TOTAL EXPENDITURES	\$69,051,570	\$64,347,534	\$985,960	\$65,333,494	\$61,824,482	94.63%	\$3,509,012
	TOTAL REVENUES	\$63,680,099	\$63,900,550	\$738,081	\$64,638,631	\$62,635,549	96.90%	\$2,003,082
	FUND BALANCE <USE>	(\$5,371,471)	(\$446,984)	(\$247,879)	(\$694,863)	\$811,067		(\$1,505,930)

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	\$5,447,900	\$5,169,805	\$20,075	\$5,189,880	\$284,007	5.47%	\$4,905,873
6011	PUBLIC HLTH PREPAREDNESS	\$181,195	\$175,880	\$0	\$175,880	\$43,971	25.00%	\$131,909
6013	PHP - SURVEILLANCE	\$20,498	\$6,888	\$0	\$6,888	\$6,789	98.57%	\$99
6016	PHP - SURVEILLANCE	\$194,247	\$0	\$55,600	\$55,600	\$0	0.00%	\$55,600
6017	PANDEMIC INFLUENZA	\$238,619	\$0	\$2,249	\$2,249	\$0	0.00%	\$2,249
6020	ENVIRONMENTAL HLTH FIELD SERV	\$380,876	\$504,910	\$0	\$504,910	\$75,525	14.96%	\$429,386
6021	ENVIRONMENTAL FOOD SERVICE	\$359,628	\$351,171	\$0	\$351,171	\$11,610	3.31%	\$339,561
6031	HEARING/ VISION	\$17,640	\$27,040	\$0	\$27,040	\$5,741	21.23%	\$21,299
6032	SAFE ROUTES TO SCHOOL	\$9,606	\$0	\$4,875	\$4,875	\$2,601	53.35%	\$2,274
6033	COMMUNITY HEALTH PROMOTION	\$57,042	\$0	\$46,505	\$46,505	\$10,377	22.31%	\$36,128
6034	TOBACCO REDUCTION	\$25,000	\$0	\$25,000	\$25,000	\$6,249	25.00%	\$18,751
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6042	FAMILY PLANNING	\$462,800	\$526,538	\$0	\$526,538	\$62,644	11.90%	\$463,894
6043	DENTAL GRANT	\$42,240	\$49,694	\$0	\$49,694	\$16,105	32.41%	\$33,589
6044	IMMUNIZATION CLINIC	\$1,340,194	\$1,101,355	\$0	\$1,101,355	\$317,367	28.82%	\$783,988
6045	HEALTHY CHILDREN'S CONTRACT	\$216,724	\$188,377	\$0	\$188,377	\$40,173	21.33%	\$148,204
6046	LCC -CHOOSE	\$19,108	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING-WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/ AWARE	\$41,340	\$40,318	\$0	\$40,318	\$2,465	6.11%	\$37,853
6049	SUBSTANCE ABUSE PREVENTION	\$55,560	\$65,638	\$0	\$65,638	\$4,307	6.56%	\$61,331
6050	CHILDRN'S SPECIAL HEALTH	\$271,391	\$271,060	\$3,700	\$274,760	\$46,699	17.00%	\$228,061
6052	EARLY ON	\$40,638	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPT SERV	\$462,543	\$469,131	\$0	\$469,131	\$16,062	3.42%	\$453,069
6055	AIDS/STD	\$18,386	\$26,775	\$0	\$26,775	\$3,102	11.59%	\$23,673
6058	PNC ENROLL/COORDINATION	\$85,261	\$65,000	\$0	\$65,000	\$0	0.00%	\$65,000
6059	COMMUNICABLE DISEASE	\$191	\$900	\$15	\$915	\$15	1.64%	\$900
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$2,774	\$1,685	\$1,051	\$2,736	\$2,723	99.54%	\$13
6310	HEALTH EDUCATION	\$51,060	\$37,133	\$1,300	\$38,433	\$8,961	23.32%	\$29,472
6311	WELLNESS PROGRAM	\$185	\$0	\$0	\$0	\$0	N/A	\$0
TOTAL REVENUE		\$10,042,645	\$9,079,298	\$160,370	\$9,239,668	\$967,494	10.47%	\$8,272,174

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	\$932,967	\$988,626	\$2,500	\$991,126	\$281,859	28.44%	\$709,267
6011	PUBLIC HEALTH PREPAREDNESS	\$115,678	\$111,785	\$0	\$111,785	\$23,254	20.80%	\$88,531
6012	ACCOUNTING/ MIS	\$922,259	\$862,141	\$0	\$862,141	\$229,794	26.65%	\$632,347
6013	PHP - SURVIELLANCE	\$20,498	\$16,126	\$0	\$16,126	\$3,867	23.98%	\$12,259
6014	PHP - COMMUNICATION & IT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6015	PHP - RISK COMMUNICATION	\$21,074	\$20,754	\$0	\$20,754	\$0	0.00%	\$20,754
6016	PHP - EDUCATION & TRAINING	\$169,370	\$0	\$55,600	\$55,600	\$2	0.00%	\$55,598
6017	PANDEMIC INFLUENZA	\$193,714	\$0	\$1,655	\$1,655	\$22	1.35%	\$1,633
6020	ENVIRONMENTAL HLTH FIELD SERV	\$575,128	\$648,600	\$0	\$648,600	\$151,851	23.41%	\$496,749
6021	ENVIRONMENTAL FOOD SERVICE	\$567,830	\$591,676	\$0	\$591,676	\$138,601	23.43%	\$453,075
6030	DENTAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6031	VISION	\$273,613	\$308,994	\$0	\$308,994	\$83,131	26.90%	\$225,863
6032	HEARING	\$10,601	\$0	\$4,875	\$4,875	\$569	11.67%	\$4,306
6033	COMMUNITY HEALTH PROMOTION	\$57,555	\$0	\$46,505	\$46,505	\$3,745	8.05%	\$42,760
6034	TOBACCO REDUCTION	\$24,762	\$0	\$25,000	\$25,000	\$6,403	25.61%	\$18,597
6035	EPIDEMIOLOGY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6040	SCOLIOSIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6041	NURSING SUPERVISION	\$631,009	\$686,965	\$0	\$686,965	\$163,426	23.79%	\$523,539
6042	FAMILY PLANNING	\$723,728	\$802,803	\$0	\$802,803	\$190,652	23.75%	\$612,151
6043	DENTAL GRANT	\$32,626	\$43,855	\$0	\$43,855	\$11,770	26.84%	\$32,085
6044	IMMUNIZATION CLINIC	\$1,353,501	\$1,306,815	\$0	\$1,306,815	\$387,176	29.63%	\$919,639
6045	HEALTH CHILDREN'S CONTRACT	\$360,158	\$383,978	\$0	\$383,978	\$91,605	23.86%	\$292,373
6046	LCC - CHOOSE	\$18,357	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING - WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/AWARENESS	\$41,189	\$40,281	\$0	\$40,281	\$7,951	19.74%	\$32,330
6049	SUBSTANCE ABUSE PREVENTION	\$52,993	\$65,584	\$0	\$65,584	\$10,769	16.42%	\$54,815
6050	CHILDRENS SPECIAL HEALTH CARE	\$346,252	\$402,699	\$3,700	\$406,399	\$99,031	24.37%	\$307,368
6052	EARLY ON	\$59,324	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPORT	\$741,998	\$758,598	\$0	\$758,598	\$193,922	25.56%	\$564,676
6055	AIDS/STD	\$275,388	\$312,009	\$0	\$312,009	\$70,006	22.44%	\$242,003
6058	PNC-ENROLL/COORDINATION	\$50,168	\$12,749	\$0	\$12,749	\$1,796	14.08%	\$10,953
6059	COMMUNICABLE DISEASE	\$323,355	\$353,471	\$15	\$353,486	\$67,840	19.19%	\$285,646
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$2,773	\$1,685	\$1,051	\$2,736	\$662	24.18%	\$2,074
6310	HEALTH EDUCATION	\$195,663	\$194,989	\$1,300	\$196,289	\$49,789	25.37%	\$146,500
6311	WELLNESS PROGRAM	\$149,497	\$164,115	\$0	\$164,115	\$37,961	23.13%	\$126,154
	TOTAL EXPENDITURES	\$9,243,028	\$9,079,298	\$142,201	\$9,221,499	\$2,307,452	25.02%	\$6,914,047
	TOTAL REVENUES	\$10,042,645	\$9,079,298	\$160,370	\$9,239,668	\$967,494	10.47%	\$8,272,174
	FUND BALANCE <USE>	\$799,617	\$0	\$18,169	\$18,169	(\$1,339,959)		\$1,358,128

COUNTY OF OTTAWA
 MENTAL HEALTH REVENUE - 2220
 THREE MONTHS ENDING DECEMBER 31, 2010

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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	\$151,900	\$0	\$0	\$0	\$0	N/A	\$0
6491	1240	DD CLINICAL SUPPORT	\$848,031	\$896,747	\$0	\$896,747	\$95,663	10.67%	\$801,084
6491	1245	DD OBRA SCREENING	\$73,828	\$67,032	\$0	\$67,032	\$5,991	8.94%	\$61,041
6491	1347	DD WORK ACTIVITIES	\$2,553,036	\$2,530,261	\$0	\$2,530,261	\$309,179	12.22%	\$2,221,082
6491	1349	DD SUPPORTED EMPLOYMENT	\$1,613,760	\$1,735,826	\$0	\$1,735,826	\$256,521	14.78%	\$1,479,305
6491	1357	DD COMMUN. BASED EXPERIENC	\$2,471,713	\$2,537,392	\$0	\$2,537,392	\$345,497	13.62%	\$2,191,895
6491	1358	DD KANDU SUPP EMPLOYMENT	\$21,748	\$21,539	\$0	\$21,539	\$2,489	11.55%	\$19,050
6491	1440	DD RESPITE CARE	\$267,487	\$343,558	\$0	\$343,558	\$13,932	4.06%	\$329,626
6491	1441	DD RES FOSTER CARE-CHILD	\$931	\$3,192	\$0	\$3,192	\$50	1.57%	\$3,142
6491	1442	DD CHILDREN'S WAIVER	\$865,064	\$862,089	\$0	\$862,089	\$0	0.00%	\$862,089
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	\$1,067,601	\$1,122,604	\$0	\$1,122,604	\$69,374	6.18%	\$1,053,230
6491	1455	DD RES. SERV-OTHER RESIDENT S	\$694,366	\$752,796	\$0	\$752,796	\$58,663	7.79%	\$694,133
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	\$8,337,176	\$9,055,420	\$0	\$9,055,420	\$900,193	9.94%	\$8,155,227
6491	1461	DD RES. SERV.- FERRIS STREET	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$639	\$0	\$0	\$0	\$40	N/A	(\$40)
6491	5401	GROUP HOME TRAINING	\$202,525	\$209,749	\$0	\$209,749	\$880	0.42%	\$208,869
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,444,500	\$1,040,710	\$0	\$1,040,710	\$320,734	30.82%	\$719,976
6491	5514	RES. CLIENT SERV MGT-CLF	\$40,361	\$28,758	\$0	\$28,758	\$3,625	12.61%	\$25,133
6491	5522	CHILD CASE MANAGEMENT	\$279,072	\$909,917	\$0	\$909,917	\$61,431	6.75%	\$848,486
6492	5511	CHILD CASE MANAGEMENT	\$78,752	\$96,996	\$0	\$96,996	\$13,494	13.91%	\$83,502
6492	5540	NURSING HOME REVIEW	\$11,125	\$17,585	\$0	\$17,585	\$2,102	11.95%	\$15,483
6492	5541	HUD LEASING ASSISTANCE GRAN	\$210,443	\$218,943	\$0	\$218,943	\$33,185	15.16%	\$185,758
6492	5610	HUD GRANT 4	\$0	\$0	\$15,787	\$15,787	\$597	3.78%	\$15,190
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$1,482	\$36,279	\$0	\$36,279	\$0	0.00%	\$36,279
6493	3240	MI ADULT EMERGENCY SERVICE	\$788,337	\$769,324	\$0	\$769,324	\$97,080	12.62%	\$672,244
6493	3241	MI ADULT ACCESS CENTER	\$199,464	\$11,705	\$0	\$11,705	\$26,587	227.14%	(\$14,882)
6493	3242	MEDICATION CLINIC	\$59,647	\$3,521	\$14,760	\$18,281	\$977	5.34%	\$17,304
6493	3243	MI ADULT OUTPATIENT	\$91,611	\$102,721	\$0	\$102,721	\$60	0.06%	\$102,661
6493	3244	MI ADULT GRAND HAVEN - MDT	\$1,527,784	\$1,533,819	\$0	\$1,533,819	\$170,105	11.09%	\$1,363,714
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$213,881	\$295,930	(\$14,760)	\$281,170	\$27,009	9.61%	\$254,161
6493	3247	MI ADLT VOC.REHABILITATION	\$93,964	\$95,400	\$0	\$95,400	\$0	0.00%	\$95,400
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTV COMM TREATMT-SOUT	\$872,946	\$994,454	\$0	\$994,454	\$108,441	10.90%	\$886,013
6493	3252	ASSERTV COMM TREATMT-NORT	\$11,470	\$16,689	\$0	\$16,689	\$325	1.95%	\$16,364
6493	3254	MI ADULT-MDT HOLLAND	\$1,827,006	\$1,865,098	\$0	\$1,865,098	\$302,377	16.21%	\$1,562,721
6493	3255	OBRA ACTIVE TREATMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3256	MDT MI/DD	\$0	\$696,938	\$0	\$696,938	\$0	0.00%	\$696,938
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$607,722	\$638,167	\$0	\$638,167	\$90,906	14.24%	\$547,261
6493	3345	MI DAY TREATMENT/KANDU	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3346	MI PEER OPERATED SERVICES	\$70,368	\$77,554	\$0	\$77,554	\$0	0.00%	\$77,554
6493	3347	MI SUPPORTED IND. LIVING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3348	MI KANDU SUPPORTED EMPLOY	\$157,414	\$142,392	\$0	\$142,392	\$15,723	11.04%	\$126,669
6493	3349	MI ADULT SUPPORTED EMPLOY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	(\$0)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3451	MI HOSPITALS	\$276,792	\$227,742	\$0	\$227,742	\$11,758	5.16%	\$215,984
6493	3452	MI ROBERT BROWN CENTER	(\$136)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$716,195	\$722,173	\$0	\$722,173	\$42,750	5.92%	\$679,423
6493	3456	OTHER HOSPITALS-MI ADULT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKELY HOSPITAL	\$1,063,233	\$1,045,772	\$0	\$1,045,772	(\$22,374)	-2.14%	\$1,068,146

COUNTY OF OTTAWA
 MENTAL HEALTH REVENUE - 2220
 THREE MONTHS ENDING DECEMBER 31, 2010

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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	3458	PINE REST	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3459	ADULT ALTERNATIVE RESIDENTI	\$1,051,703	\$1,177,733	\$0	\$1,177,733	\$97,809	8.30%	\$1,079,924
6493	5515	COMM SUPPORT CASE MGT	(\$39)	\$0	\$0	\$0	\$0	N/A	\$0
6493	5516	CASE MGMT - OLDER ADULTS	\$51,046	\$43,670	\$0	\$43,670	\$2,404	5.50%	\$41,266
6493	5519	MINORITY SERVICES-CASE MGT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6494	4243	MI CHILD OUTPATIENT	\$158,160	\$161,926	\$0	\$161,926	\$15,590	9.63%	\$146,336
6494	4244	HOME BASED SERVICES	\$336,185	\$422,905	\$0	\$422,905	\$38,117	9.01%	\$384,788
6494	4245	EL CENTRO	\$479,866	\$722,279	\$0	\$722,279	\$49,186	6.81%	\$673,093
6494	4247	EMOTIONAL IMPAIRED	\$307	\$484	\$0	\$484	\$0	0.00%	\$484
6494	4450	MI CRISIS RESIDENTIAL	\$5,184	\$3,511	\$0	\$3,511	\$0	0.00%	\$3,511
6494	4451	MI CHILD RESPITE SERVICES	\$106,933	\$130,480	\$0	\$130,480	\$10,994	8.43%	\$119,486
6494	4472	LOCAL INPATIENT	\$213,738	\$215,428	\$0	\$215,428	\$4,892	2.27%	\$210,536
6494	5800	PREVENTION-INDIRECT	\$16,771	\$0	\$0	\$0	\$0	N/A	\$0
6494	5801	PREVENTION-DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$912,688	\$607,410	\$0	\$607,410	\$142,877	23.52%	\$464,533
6495	5021	ADM. LIFE SUPPORT SERV.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5024	OFFICE-COMM RELATIONS	\$0	\$0	\$0	\$0	\$100	N/A	(\$100)
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$18	\$0	\$0	\$0	\$0	N/A	\$0
6495	5027	ALLOCATED COSTS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5028	DIVISION DIRECTORS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5029	MCO ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5030	MEDICAL RECORDS	\$3,866	\$3,830	\$0	\$3,830	\$680	17.76%	\$3,150
TOTAL REVENUES			\$33,149,664	\$35,216,448	\$15,787	\$35,232,235	\$3,728,013	10.58%	\$31,504,222

COUNTY OF OTTAWA
 MENTAL HEALTH EXPENDITURES - 2220
 TWELVE MONTHS ENDING SEPTEMBER 30, 2010

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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	(\$8,982)	-17.07%	\$61,617
6491	1240	DD CLINICAL SUPPORT	\$520,050	\$631,099	\$24,038	\$655,137	\$641,716	97.95%	\$13,421
6491	1245	DD OBRA SCREENING	\$47,116	\$56,200	\$9,390	\$65,590	\$57,592	87.81%	\$7,998
6491	1347	DD WORK ACTIVITIES	\$2,402,669	\$2,075,433	\$239,670	\$2,315,103	\$2,207,143	95.34%	\$107,960
6491	1349	DD SUPPORTED EMPLOYMENT	\$349,096	\$1,292,746	(\$77,638)	\$1,215,108	\$1,212,047	99.75%	\$3,061
6491	1357	DD COMMUNITY BASED EXPERIENCE	\$2,662,911	\$1,950,697	(\$52,368)	\$1,898,329	\$1,868,899	98.45%	\$29,430
6491	1358	DD KANDU SUPPORTED EMPLOYMT	\$19,454	\$22,000	(\$1,898)	\$20,102	\$19,270	95.86%	\$832
6491	1440	DD RESPITE CARE	\$232,460	\$300,000	\$73,763	\$373,763	\$217,580	58.21%	\$156,183
6491	1441	DD RES FOSTER CARE-CHILD	\$961	\$0	\$470	\$470	\$851	181.00%	(\$381)
6491	1442	DD CHILDREN'S WAIVER	\$819,932	\$753,950	\$0	\$753,950	\$693,098	91.93%	\$60,852
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	(\$39,664)	\$1,004,390	\$896,922	89.30%	\$107,468
6491	1455	DD RES. SERV-OTHER RES SETTING	\$702,834	\$738,544	(\$26,115)	\$712,429	\$598,907	84.07%	\$113,522
6491	1460	DD WAIVER RESIDENTIAL	\$7,122,120	\$8,040,020	(\$129,447)	\$7,910,573	\$6,834,200	86.39%	\$1,076,373
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$36,713	\$34,837	\$6,159	\$40,996	\$40,835	99.61%	\$161
6491	5401	GROUP HOME TRAINING	\$158,096	\$157,851	\$54,607	\$212,458	\$181,099	85.24%	\$31,359
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,063,214	\$1,138,997	(\$22,677)	\$1,116,320	\$1,084,852	97.18%	\$31,468
6491	5514	DD RESID CLIENT SVC MGT-CLF	\$31,448	\$24,000	\$10,000	\$34,000	\$31,255	91.93%	\$2,745
6491	5522	CHILD CASE MANAGEMENT	\$217,630	\$336,240	(\$134,368)	\$201,872	\$207,342	102.71%	(\$5,470)
6492	5511	HUD LEASING GRANT 3	\$75,756	\$97,145	(\$16,774)	\$80,371	\$79,863	99.37%	\$508
6492	5540	NUSING HOME REVIEW	\$8,599	\$17,578	(\$8,668)	\$8,910	\$10,985	123.29%	(\$2,075)
6492	5541	HUD LEASING ASSISTANCE	\$217,062	\$219,048	(\$21,849)	\$197,199	\$212,517	107.77%	(\$15,318)
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$24,478	\$86,975	(\$66,111)	\$20,864	\$660	3.16%	\$20,204
6493	0362	FORENSIC CENTER	\$26,233	\$26,083	\$48,846	\$74,929	\$5,088	6.79%	\$69,841
6493	3240	MI ADULT EMERGENCY SERVICES	\$581,450	\$663,687	(\$58,807)	\$604,880	\$600,093	99.21%	\$4,787
6493	3241	MI ADULT ACCESS CENTER	\$547,186	\$824,333	(\$114,936)	\$709,397	\$701,090	98.83%	\$8,307
6493	3242	MEDICATION CLINIC	\$736,787	\$210,862	(\$20,007)	\$190,855	\$187,094	98.03%	\$3,761
6493	3243	MI ADULT OUTPATIENT	\$128,022	\$90,120	\$5,558	\$95,678	\$81,984	85.69%	\$13,694
6493	3244	MI ADULT GRAND HAVEN - MDT	\$705,040	\$1,154,512	(\$4,269)	\$1,150,243	\$1,134,363	98.62%	\$15,880
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	\$12,377	\$251,972	\$161,200	63.98%	\$90,772
6493	3247	MI ADULT VOCATIONAL REHAB	\$93,261	\$100,435	(\$1,246)	\$99,189	\$93,254	94.02%	\$5,935
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTIVE COMM TREATMT - SOUTH	\$722,182	\$787,964	(\$155,057)	\$632,907	\$616,315	97.38%	\$16,592
6493	3252	ASSERTIVE COMM TREATMT - NORTH	\$19,592	\$15,000	(\$5,000)	\$10,000	\$10,617	106.17%	(\$617)
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	\$102,742	\$1,369,410	\$1,341,932	97.99%	\$27,478
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$528,637	\$553,201	(\$112,380)	\$440,821	\$428,046	97.10%	\$12,775
6493	3346	MI PEER OPERATED SERVICES	\$77,550	\$77,550	\$0	\$77,550	\$71,281	91.92%	\$6,269
6493	3347	MI SUPPORTED IND. LIVING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3348	MI KANDU SUPPORTED EMPLOY	\$41,974	\$37,425	\$86,095	\$123,520	\$134,406	108.81%	(\$10,886)
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	\$52,730	\$257,048	\$230,319	89.60%	\$26,729
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	\$512,838	75.42%	\$167,120
6493	3457	HACKLEY HOSPITAL	\$908,735	\$1,000,000	\$0	\$1,000,000	\$801,071	80.11%	\$198,929
6493	3459	ADULT ALTERNATIVE RESIDENTIAL	\$632,954	\$900,974	\$128,679	\$1,029,653	\$865,181	84.03%	\$164,472
6493	5515	COMM SUPPORT CASE MGT	\$535,577	\$8,800	(\$8,800)	\$0	\$0	N/A	\$0
6493	5516	CASE MGT-OLDER ADULTS	\$64,417	\$45,000	\$0	\$45,000	\$42,046	93.43%	\$2,954
6494	4243	MI CHILD OUTPATIENT	\$138,399	\$130,720	\$0	\$130,720	\$118,175	90.40%	\$12,545
6494	4244	HOME BASED SERVICES	\$277,520	\$304,321	(\$55,833)	\$248,488	\$241,802	97.31%	\$6,686
6494	4245	EL CENTRO	\$93,300	\$358,291	(\$2,304)	\$355,987	\$342,914	96.33%	\$13,073
6494	4247	EMOTIONALLY IMPAIRED PROGRAM	\$163	\$0	\$500	\$500	\$321	64.12%	\$179
6494	4450	MI CHILD CRISIS RESIDENTIAL	\$600	\$3,913	(\$2,740)	\$1,173	\$978	83.38%	\$195
6494	4451	MI CHILD RESPITE SERVICES	\$67,411	\$78,096	\$8,013	\$86,109	\$85,181	98.92%	\$928

COUNTY OF OTTAWA
 MENTAL HEALTH EXPENDITURES - 2220
 TWELVE MONTHS ENDING SEPTEMBER 30, 2010

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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	\$166,495	83.25%	\$33,505
6494	5800	PREVENTION - INDIRECT	\$2,940	\$0	\$2,141	\$2,141	\$2,084	97.34%	\$57
6494	5801	PREVENTION - DIRECT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$1,984,428	\$2,093,978	\$18,874	\$2,112,852	\$2,237,271	105.89%	(\$124,419)
6495	5021	ADMIN. LIFE SUPPORT SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$183,412	\$264,714	\$158,473	\$423,187	\$267,588	63.23%	\$155,599
6495	5023	RECIPIENT RIGHTS	\$130,636	\$138,437	\$5,759	\$144,196	\$135,936	94.27%	\$8,260
6495	5024	OFFICE-COMM. RELATIONS/ED	\$147,904	\$170,483	(\$878)	\$169,605	\$158,608	93.52%	\$10,997
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$428,254	\$490,485	(\$47,284)	\$443,201	\$431,202	97.29%	\$11,999
6495	5027	ALLOCATED COSTS	\$10	\$54,127	(\$52,830)	\$1,297	\$8,560	659.99%	(\$7,263)
6495	5028	DIVISION DIRECTORS	\$276,590	\$0	\$0	\$0	\$1	N/A	(\$1)
6495	5029	MCO ADMINISTRATION	\$976,193	\$1,094,092	\$17,150	\$1,111,242	\$1,083,713	97.52%	\$27,529
6495	5030	MEDICAL RECORDS	\$144,219	\$150,121	\$5,152	\$155,273	\$151,030	97.27%	\$4,243
TOTAL EXPENDITURES			\$31,798,594	\$33,466,637	(\$147,087)	\$33,319,550	\$30,538,626	91.65%	\$2,780,924
TOTAL REVENUE			\$31,739,654	\$33,466,637	(\$147,087)	\$33,319,550	\$25,179,207	75.57%	\$8,140,343
FUND BALANCE (USE)			(\$58,940)	\$0	\$0	\$0	(\$5,359,419)		\$5,359,419



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January 6, 2011

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Alan Vanderberg, County Administrator
County of Ottawa
12220 Filmore, Room 331
West Olive, MI 49460

We are pleased to confirm our understanding of the services we are to provide the Ottawa County, Michigan Insurance Authority (a component unit of Ottawa County, Michigan) for the year ended December 31, 2010. We will audit the financial statements of the Ottawa County, Michigan Insurance Authority, as of and for the year ended December 31, 2010. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Authority's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Ottawa County, Michigan Insurance Authority's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Supplementary information other than RSI also accompanies the Authority's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Supplemental claims schedules.
2. Supplemental investment schedules.
3. Supplemental schedule of revenues, expenses and changes in net assets.
4. Supplemental schedule of member growth analysis.

The following additional information accompanying the financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance:

1. Transmittal letter

Audit Objective

The objective of our audit is the expression of an opinion as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Ottawa County, Michigan Insurance Authority and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the Board of Director, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the Ottawa County, Michigan Insurance Authority is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities; to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the financial position of the Ottawa County, Michigan Insurance Authority and the respective changes in financial position and cash flows in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Ottawa County, Michigan Insurance Authority's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the Authority, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Vredeveld Haefner LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State of Michigan or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vredeveld Haefner LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately March 1, 2011 and to issue our reports no later than April 30, 2011. Peter Haefner is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$7,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Ottawa County, Michigan Insurance Authority and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Vredeveld Haefner LLC



Douglas J. Vredeveld, CPA

Partner

RESPONSE:

This letter correctly sets forth the understanding of the Ottawa County, Michigan Insurance Authority.

By: _____

Title: _____

Date: _____



Telephone 248/735-2407 Fax 248/735-2426
120 W. Main Street, Suite 207, Northville, MI 48167

July 6, 2007

Vredeveld Haefner LLC

We have reviewed the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC (the firm) in effect for the year ended June 30, 2007. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others audit engagements performed under *Government Auditing Standards, the Single Audit Act (A-133) and Audits Performed Under the Employee Retirement Income Security Act of 1974 (ERISA)*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC in effect for the year ended June 30, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

RINGO & ASSOCIATES, PC
Certified Public Accountants



Vredeveld Haefner LLC

CPA's and Consultants
4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474

Peter S. Haefner, CPA
(616) 460-9388

January 6, 2011

County of Ottawa Board of Commissioners
Alan Vanderberg, County Administrator
12220 Filmore, Room 331
West Olive, MI 49460

We are pleased to confirm our understanding of the services we are to provide the County of Ottawa for the year ended December 31, 2010. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements, of the County of Ottawa as of and for the year ended December 31, 2010. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the County of Ottawa's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Ottawa's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Major fund budget and actual comparisons.
3. Pension and other post employment benefit disclosure as necessary.

Supplementary information other than RSI also accompanies the County of Ottawa's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Combining and individual fund financial statements and schedules

The following additional information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will not provide an opinion or any assurance:

1. Transmittal letter
2. Statistical section

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended for the information and use of the County Commissioners, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Our audit will be conducted in accordance with generally accepted auditing standards established by the Auditing Standards Board (United States); the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. If our opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the financial statements and accompanying information as well as all representations contained therein. Management is also responsible for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditure of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter that you have reviewed and approved the financial statements, schedule of expenditure of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skills, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including internal controls over compliance, and for monitoring ongoing activities; to help ensure that appropriate goals and objectives are met. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for federal award program compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us, and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit

findings should be available for our review when we begin our audit. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further auditing procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with

compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Ottawa's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Ottawa's major programs. The purpose of those procedures will be to express an opinion on the County of Ottawa's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the County, however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The audit documentation for this engagement is the property of Vredeveld Haefner LLC, and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to your cognizant or oversight agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vredeveld Haefner LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the cognizant or oversight agency, or pass-through entity. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

We expect to begin our audit on approximately March 1, 2011 and to issue our reports not later than June 15, 2011. Peter Haefner is the engagement partner and is responsible for supervising the engagement and signing the report. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$44,000. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report(s). You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent per review report accompanies this letter.

We appreciate the opportunity to be of service to the County of Ottawa and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,
Vredeveld Haefner LLC



Douglas J. Vredeveld, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of the County of Ottawa.

By: _____

Title: _____

Date: _____



July 6, 2007

Vredeveld Haefner LLC

We have reviewed the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC (the firm) in effect for the year ended June 30, 2007. A system of quality control encompasses the firm's organizational structure, the policies adopted and procedures established to provide it with reasonable assurance of conforming with professional standards. The elements of quality control are described in the Statements on Quality Control Standards issued by the American Institute of CPAs (AICPA). The firm is responsible for designing a system of quality control and complying with it to provide the firm reasonable assurance of conforming with professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance with its system of quality control based on our review.

Our review was conducted in accordance with standards established by the Peer Review Board of the AICPA. During our review, we read required representations from the firm, interviewed firm personnel and obtained an understanding of the nature of the firm's accounting and auditing practice, and the design of the firm's system of quality control sufficient to assess the risks implicit in its practice. Based on our assessments, we selected engagements and administrative files to test for conformity with professional standards and compliance with the firm's system of quality control. The engagements selected represented a reasonable cross-section of the firm's accounting and auditing practice with emphasis on higher-risk engagements. The engagements selected included among others audit engagements performed under *Government Auditing Standards, the Single Audit Act (A-133) and Audits Performed Under the Employee Retirement Income Security Act of 1974 (ERISA)*. Prior to concluding the review, we reassessed the adequacy of the scope of the peer review procedures and met with firm management to discuss the results of our review. We believe that the procedures we performed provide a reasonable basis for our opinion.

In performing our review, we obtained an understanding of the system of quality control for the firm's accounting and auditing practice. In addition, we tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests covered the application of the firm's policies and procedures on selected engagements. Our review was based on selected tests therefore it would not necessarily detect all weaknesses in the system of quality control or all instances of noncompliance with it. There are inherent limitations in the effectiveness of any system of quality control and therefore noncompliance with the system of quality control may occur and not be detected. Projection of any evaluation of a system of quality control to future periods is subject to the risk that the system of quality control may become inadequate because of changes in conditions, or because the degree of compliance with the policies or procedures may deteriorate.

In our opinion, the system of quality control for the accounting and auditing practice of Vredeveld Haefner LLC in effect for the year ended June 30, 2007, has been designed to meet the requirements of the quality control standards for an accounting and auditing practice established by the AICPA and was complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards.

RINGO & ASSOCIATES, PC
Certified Public Accountants



Vredeveld Haefner LLC

CPA's and Consultants
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Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474

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(616) 460-9388

January 6, 2011

Bob Spaman, Director of Fiscal Services
County of Ottawa
12220 Filmore, Room 331
West Olive, MI 49460

We are pleased to confirm our understanding of the services we are to provide the Ottawa County Drain Commission (a component unit of Ottawa County, Michigan) for the year ended December 31, 2010. We will audit the financial statements of the governmental activities and each major fund, which collectively comprise the basic financial statements of the Ottawa County Drain Commission as of and for the year ended December 31, 2010. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the Ottawa County Drain Commission's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the Ottawa County Drain Commission's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Major fund budget to actual comparisons.

Supplementary information other than RSI, such as combining and individual fund financial statements, also accompanies the Commission's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

- 1) Combining financial statements.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the Ottawa County Drain Commission and other procedures we consider necessary to enable us to express such opinions. If our opinions on the financial statements are other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

We will also provide a report (that does not include an opinion) on internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and compliance will include a statement that the report is intended solely for the information and use of management, the Drain Commission, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties. If during our audit we become aware that the Ottawa County Drain Commission is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with U.S. generally accepted auditing standards and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. As part of the audit, we will assist with preparation of your financial statements and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining internal controls, including monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities and the major fund of the Ottawa County Drain Commission and the respective changes in financial position in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to present the supplementary information with the audited financial statements.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about

whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the Ottawa County Drain Commission's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Audit Administration, Fees, and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the County, however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Vredeveld Haefner LLC and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the State of Michigan or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Vredeveld Haefner LLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the State of Michigan. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

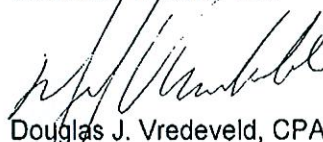
We expect to begin our audit on approximately March 1, 2011 and to issue our reports no later than June 15, 2011. Peter Haefner is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$3,800. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our most recent peer review report accompanies this letter.

We appreciate the opportunity to be of service to the Ottawa County Drain Commission and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

Vredeveld/Haefner-LLC



Douglas J. Vredeveld, CPA
Partner

RESPONSE:

This letter correctly sets forth the understanding of Ottawa County Drain Commission.

By:

Title:

Date: