Committee of the Whole Meeting

April 2, 2013

NOTICE AND AGENDA
FOR
KALAMAZOO COUNTY BOARD OF COMMISSIONERS'
COMMITTEE OF THE WHOLE MEETING
APRIL 2, 2013

PLEASE BE ADVISED that the Kalamazoo County Board of Commissioners has scheduled a Committee of the Whole meeting on ***Tuesday, April 2, 2013, at 4:00 p.m.*** for the purpose of:

		Presentation to last no longer than:
1.	Review of Transfers and Disbursements (Item O.) – *Tracie Moored*	5 Minutes
2.	Airport Project – *Cliff Moshoginis*	5 Minutes
3.	Compensation Review Schedule – *Peter Battani/Tracie Moored*	5 Minutes
4.	Proposed Strategic Plan Update – *Peter Battani*	5 Minutes
5.	Personnel Policy Change – Hay Compensation – *Tracie Moored*	5 Minutes
6.	Meeting with Legislative Delegation – *Peter Battani*	2 Minutes
7.	Shaver Road Facility Update - *Peter Battani/Thom Canny*	2 Minutes
8.	Workforce Development Update – *Ben Damerow*	15 Minutes
9.	Any other items	
10.	Executive Session	
11.	Adjournment – no later than 6 p.m.	

The meeting will be held in the County Administration Building, 201 West Kalamazoo Avenue, Kalamazoo, Michigan, in Room 207A. Questions regarding the meeting may be addressed to the Kalamazoo County Board of Commissioners, 201 West Kalamazoo Avenue, Kalamazoo, MI 49007, or by telephoning (269) 384-8111.

Dina Sutton
Dina Sutton
Office Manager for Administrative Services

MARCH 27, 2013
MEETINGS OF THE KALAMAZOO COUNTY BOARD OF COMMISSIONERS ARE OPEN TO ALL WITHOUT REGARD TO RACE, SEX, COLOR, AGE, NATIONAL ORIGIN, RELIGION, HEIGHT, WEIGHT, MARITAL STATUS, POLITICAL AFFILIATION, SEXUAL ORIENTATION, GENDER IDENTITY OR DISABILITY. KALAMAZOO COUNTY WILL PROVIDE NECESSARY REASONABLE AUXILIARY AIDS AND SERVICES, SUCH AS SIGNERS FOR THE HEARING IMPAIRED AND AUDIO TAPES OF PRINTED MATERIALS BEING CONSIDERED AT THE MEETING/HEARING, TO INDIVIDUALS WITH DISABILITIES AT THE MEETING/HEARING UPON FOUR (4) BUSINESS DAYS' NOTICE TO THE COUNTY. INDIVIDUALS WITH DISABILITIES REQUIRING AUXILIARY AIDS OR SERVICES SHOULD CONTACT THE COUNTY BY WRITING OR CALLING:

Dina Sutton
Office Manager for Administrative Services
KALAMAZOO COUNTY GOVERNMENT
201 West Kalamazoo Avenue
Kalamazoo, Michigan 49007
TELEPHONE: (269)384-8111
TDD PHONE: (269)383-6464

1.10.

COUNTY OF KALAMAZOO

RECOMMENDED TRANSFERS AND DISBURSEMENTS

April 2, 2013

	DISBURSEMENTS
Claims	1,957,834.13
TOTAL CURRENT CLAIMS	1,957,834.13

RELEASE OF FUNDS

COUNTY OF KALAMAZOO

RECOMMENDED TRANSFERS AND DISBURSEMENTS

April 2, 2013

BUDGET TRANSFERS

ALLOCATED FUND BALANCES

Account	Vendor	Description	Invoice	Amount	PO Num
101-101	**BOARD OF COMMISSIONERS**				
860.00	PRICELINE.COM	PRICELINE SERVICE FEE TO BOOK WITH	2913	17.00	
860.00	DELTA AIRLINES	DELTA AIRLINES CANCELATION FOR JOHN ZULL	2813	-423.60	
860.00	WASHINGTON HILTON&TOWERS HOTEL	HILTON ADVANCE DEPOSIT FOR HOTEL STAY	02202013	262.21	
860.00	DELTA AIRLINES	DELTA AIRFARE FOR TRIP TO NACO	02132013	479.60	
860.00	PRICELINE.COM	REIMBURSEMENT FROM PRICELINE FOR	21313	-17.00	
860.00	DELTA AIRLINES	DELTA AIRFARE FOR JOHN ZULL TO NACO	020913	423.60	
860.00	PRICELINE.COM	PRICELINE ADMIN FEE FOR DELTA AIR FARE	02132013	17.00	
956.00	MICHIGAN ECONOMIC DEV CORP	2013 GOVERNOR'S ECONOMIC SUMMIT	22813	150.00	
956.00	NACO CONFERENCE REGISTRATION, CENTER	NACO 2013 LEGISLATIVE CONFERENCE	02082013	515.00	
957.57	CHARTER COMMUNICATION	CABLE ACCESS	030713	32.62	
		Sub Total 101-101 BOARD OF COMMISSIONERS		**1,456.43**	
101-102	**COUNTY ADMINISTRATION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	239.50	
807.01	MICHIGAN ASSOC OF COUNTIES	MACAO 2013 DUES FOR PETER BATTANI AND	03042013	380.00	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	205.02	
860.00	PRICELINE.COM	PRICELINE SERVICE FEE TO BOOK WITH	2913	17.00	
860.00	DELTA AIRLINES	DELTA AIRFARE FOR TRIP TO NACO	02132013	479.60	
860.00	DELTA AIRLINES	DELTA AIRLINES CANCELATION FOR PETER	2813	-423.60	
860.00	PRICELINE.COM	PRICELINE ADMIN FEE FOR DELTA AIR FARE	02132013	17.00	
860.00	PRICELINE.COM	REIMBURSEMENT FROM PRICELINE FOR	21313	-17.00	
860.00	DELTA AIRLINES	DELTA AIRFARE FOR PETER BATTANI TO NACO	020913	423.60	
860.00	NACO CONFERENCE REGISTRATION, CENTER	NACO 2013 LEGISLATIVE CONFERENCE FEE	2813	540.00	
956.00	MICHIGAN ASSOC OF COUNTIES	MAC CONFERENCE REGISTRATION FOR JULIE	02122013	460.00	
		Sub Total 101-102 COUNTY ADMINISTRATION		**2,321.12**	
101-132	**CIRCUIT COURT ADMINISTRATION**				
727.00	ALLEGRA PRINT & IMAGING	ACCT 1917/QUESTIONNAIRES	113018	27.60	
728.00	UNITED STATES POSTAL SERVICE	PERMIT 360/APRIL SUMMONSES - 1516	PERMIT 360	568.51	
728.00	UNITED STATES POSTAL SERVICE	BR 2625-001	BR 2625-001	6,000.00	
730.00	SIGN CENTER	ROOM NUMBER SIGNS	43888	25.00	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	148.05	
730.00	BEST BUY	3 TVS @ BEST BUY	3 TVS @ BEST E	689.97	
730.00	EXCEL SYSTEMS	96357-AK / E, F, G	116311	178.55	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	**CIRCUIT COURT ADMINISTRATION**	**(Continued)**			
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	206.86	
730.00	CARTRIDGE WORLD	PRINT CARTRIDGES	92010	1,092.00	
730.00	CARTRIDGE WORLD	PRINTER CARTRIDGES	92469	600.00	
730.17	BEST BUY	32" LED TV.	MEM ID 0415760	229.99	
732.20	WEST PAYMENT CENTER	MI REPORTER & MI RULES OF COURT	826803428	1,211.25	
803.00	ABBS-KUCKS, REBECCA	2012-0446/M. CANNON TRANSCRIPT	2013-0005	47.15	
803.00	BOWERS, DENISE	2012-1941/C. JOHNSON TRANSCRIPT	2012-1941	45.10	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2013-0132 ATTORNEY FEES	2013-0132	460.00	
806.05	MEYER-SOREK, JULIANNE	1.75 HOURS DRUG COURT	009490	161.25	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2010-0658 ATTY FEES; PV HRG; 2ND CASE	2010-0658	75.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2011-1131 ATTY FEES; PV HRG	2011-1131	150.00	
806.05	KINNEY PLC, JAMES M	2013-0284 ATTORNEY FEES	2013-0284	460.00	
806.05	RAWLS, LINDA J	2013-0276 RETAINED ATTORNEY	2013-0276	50.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2013-0221 ATTORNEY FEES	2013-0221	460.00	
806.05	MCDONOUGH JR, WARD F	2013-0281 ATTORNEY FEES	2013-0281	460.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2013-0268 ATTORNEY FEES	2013-0268	460.00	
806.05	LAW OFFICES OF RUSSELL & HOEL	2012-1817 4 DAY TRIAL	2012-1817	1,780.00	
806.05	COOPER, MARTIN & KENNEDY PC	2013-0238 ATTORNEY FEES	2013-0238	460.00	
806.05	GAGIE, JEFFREY	2007-1294 ATTY FEES; PV HRG	2007-1294	150.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2010-0664 ATTY FEES; PV HRG	2010-0664	150.00	
806.05	CONVERSE, CAROL M.	2011-1402 ATTORNEY FEES	2011-1402	248.00	
806.05	CHAMPION LAW OFFICES	2013-0257 ATTORNEY FEES	2013-0257	460.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2013-0196 ATTORNEY FEES	2013-0196	460.00	
806.05	KOENIG, ALAN B	2012-0577 ATTORNEY FEES	2012-0577	1,382.00	
806.05	MATTHEW L GLASER ATTNY AT LAW	2013-0311 ATTORNEY FEES	2013-0311	800.00	
806.05	MATTHEW L GLASER ATTNY AT LAW	2012-1664 ATTY FEES; PV HRG	2012-1664	248.00	
806.05	RAWLS, LINDA J	2012-1890 ATTORNEY FEES	2012-1890	460.00	
806.05	CAIRNS, VIRGINIA C	2011-1536 ATTY FEES; 2ND CASE	2011-1536	400.00	
806.05	MCDONOUGH JR, WARD F	2013-0292 ATTY FEES; 2ND CASE	2013-0292	230.00	
806.05	MCDONOUGH JR, WARD F	2013-0241 ATTORNEY FEES	2013-0241	460.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2013-0283 RETAINED COUNSEL	2013-0283	50.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2012-1229 7.5 DAYS TRIAL	2012-1229	3,340.50	
806.05	CHAMPION LAW OFFICES	2013-0250 ATTY FEES; DC DISPO	2013-0250	265.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2012-1349 ATTORNEY FEES	2012-1349	460.00	
806.05	CHAMPION LAW OFFICES	2013-0259 ATTORNEY FEES	2013-0259	800.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	CIRCUIT COURT ADMINISTRATION	(Continued)			
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2013-0072 ATTORNEY FEES	2013-0072	460.00	
806.05	TURPEL, KEITH	2013-0077 ATTORNEY FEES	2013-0077	460.00	
806.05	RAWLS, LINDA J	2012-1934 ATTORNEY FEES	2012-1934	460.00	
806.05	SVIKIS, ANDIS	2013-0145 ATTORNEY FEES	2013-0145	1,382.00	
806.05	SVIKIS, ANDIS	2012-1311 ATTORNEY FEES	2012-1311	460.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2013-0274 ATTORNEY FEES	2013-0274	460.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2013-0245 ATTORNEY FEES	2013-0245	460.00	
806.05	SVIKIS, ANDIS	2013-0102 ATTORNEY FEES	2013-0102	400.00	
806.05	MATTHEW L GLASER ATTNY AT LAW	2013-0244 ATTORNEY FEES	2013-0244	460.00	
806.05	MATTHEW L GLASER ATTNY AT LAW	2008-1275 ATTY FEES; DC DISPO	2008-1275	265.00	
806.05	CONVERSE, CAROL M.	2012-1896 ATTY FEES; DC DISPO	2012-1896	265.00	
806.05	KINNEY PLC, JAMES M	2011-1143 ATTY FEES PV HRG	2011-1143	248.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2013-0265 ATTORNEY FEES	2013-0265	460.00	
806.05	RAWLS, LINDA J	2012-1438 ATTY FEES; PV HRG	2012-1438	150.00	
806.05	RAWLS, LINDA J	2013-0294 DC NOLLE	2013-0294	50.00	
806.05	CHAMPION LAW OFFICES	2013-0187 SEAN JOHNSON	2013-0187	800.00	
806.05	CONVERSE, CAROL M.	2013-0262 ATTORNEY FEES	2013-0262	800.00	
806.05	CHAMPION LAW OFFICES	2013-0228 ATTORNEY FEES	2013-0228	460.00	
806.05	KINNEY PLC, JAMES M	2013-0285 ATTORNEY FEES	2013-0285	460.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2013-0264 ATTORNEY FEES	2013-0264	460.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2013-0267 ATTORNEY FEES	2013-0267	460.00	
806.05	CHAMPION LAW OFFICES	2013-0235 ATTY FEES; DC DISPO	2013-0235	265.00	
806.05	CHAMPION LAW OFFICES	2011-1047 ATTY FEES; PV HRG	2011-1047	150.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2013-0261 ATTORNEY FEES	2013-0261	460.00	
806.05	CHAMPION LAW OFFICES	2013-0224 ATTORNEY FEES	2013-0224	460.00	
806.05	HILLS, MICHAEL	3/1/13 1.25 HOURS DRUG CT	030113	116.25	
806.05	MCDONOUGH JR, WARD F	2012-0348 ATTY FEES; PV HRG	2012-0348	248.00	
806.05	CHAMPION LAW OFFICES	2013-0258 ATTY FEES; 2ND CASE	2013-0258	400.00	
806.05	CHAMPION LAW OFFICES	2013-0227 ATTORNEY FEES	2013-0227	460.00	
806.05	MATTHEW L GLASER ATTNY AT LAW	2013-0119 ATTORNEY FEES	2013-0119	460.00	
806.05	MCDONOUGH JR, WARD F	2012-0394 ATTORNEY FEES	2012-0394	800.00	
806.05	MCDONOUGH JR, WARD F	2012-0922 ATTORNEY FEES	2012-0922	460.00	
806.05	KINNEY PLC, JAMES M	2012-1933 ATTY FEES; PV HRG	2012-1933	385.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2013-0136 ATTORNEY FEES	2013-0136	460.00	
806.05	LAW OFFICE OF KERRI L SELLECK	2011-1230 DISMISSED CASE	2011-1230	50.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	CIRCUIT COURT ADMINISTRATION	(Continued)			
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2012-0516 ATTORNEY FEES	2012-0516	460.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2013-0246 ATTORNEY FEES	2013-0246	460.00	
806.05	RAWLS, LINDA J	2013-0237 ATTY FEES; PV HRG	2013-0237	265.00	
806.05	COOPER, MARTIN & KENNEDY PC	2013-0171 RETAINED COUNSEL	2013-0171	50.00	
806.05	COOPER, MARTIN & KENNEDY PC	2013-0229 RETAINED COUNSEL	2013-0229	50.00	
806.05	CAMFIELD-KUIPER ESQ PC, ANGELIQUE D	2012-0308 ATTORNEY FEES	2012-0308	460.00	
806.05	RAWLS, LINDA J	2012-1846 ATTY FEES; 2ND CASE	2012-1846	230.00	
806.05	RAWLS, LINDA J	2013-0286 RETAINED ATTORNEY	2013-0286	50.00	
806.05	KINNEY PLC, JAMES M	2013-0272 ATTORNEY FEES	2013-0272	460.00	
806.05	HUMBARGER,ZEBELL,PARKS &EIFLER	2012-1548 ATTY FEES; PV HRG	2012-1548	150.00	
806.05	MCDONOUGH JR, WARD F	2013-0310 ATTORNEY FEES	2013-0310	800.00	
806.05	CONVERSE, CAROL M.	2013-0231 ATTORNEY FEES	2013-0231	460.00	
806.05	RAWLS, LINDA J	2013-0140 ATTORNEY FEES	2013-0140	460.00	
806.05	RAWLS, LINDA J	2012-1692 ATTORNEY FEES	2012-1692	460.00	
806.07	VEEN, DANIEL	13-70DL 12-408NA	022713	268.75	
806.07	VEEN, DANIEL	12-331NA 10-40NA 97-26NA	030813	215.00	
806.07	GLEASON, MARGARET	11-217NA 12-122NA 12-442NA 13-127NA	031413	318.75	
806.07	INNES, DONNA J	12-86DL 12-408NA	030113	168.75	
806.07	HUBBELL, FREDERICK R.	12-299DL 09-466NA 09-201NA 09-466NA	030613	275.00	
806.07	IHRIG, STEPHEN D	11-210NA 13-93NA 10-285NA 12-451DL	022813	581.25	
806.07	GLEASON, MARGARET	12-352NA 11-288NA 10-278NA	030613	300.00	
806.07	IHRIG, STEPHEN D	12-317NA 13-15DL 11-95NA 13-103NA	022813	300.00	
806.07	GARY K VOSHELL PC	12-196NA 12-470DL 11-88NA 12-301NA	030813	506.25	
806.07	IHRIG, STEPHEN D	13-15DL 13-46NA 97-26NA 09-314NA	031113	300.00	
806.07	BURNESS, STEPHEN	11-126NA 12-331NA 12-490DL 12-447NA	031413	375.00	
806.07	ALLEN, THOMAS J	12-448NA 13-37NA	030813	150.00	
806.07	CRAIG, MARK J.	13-62NA 12-532NA 00-234NA 13-29NA	031313	337.50	
806.07	NOBLE, DENISE	11/414NA 11/351NA 10-371NA 12-566-567NA	030613	412.50	
806.07	DZIALOWSKI, MICHAEL H.	BARRERA/DAVIDSON APP	20100207NA	1,068.26	
806.07	PRENTICE-SAO, SUSAN	12-131NA 12-372NA 12-455NA 13-37NA	030713	393.75	
806.07	JOHNSON, MARY MELLUM	11-93NA	030213	1,674.00	
806.07	MCINTYRE, MICHELLE	13-29NA	022813	187.50	
806.07	BURNESS, STEPHEN	04-76NA 10207NA 11-406DL	031413	262.50	
806.07	VEEN, DANIEL	12-461DL 13-93NA 11-126NA	030813	275.00	
806.07	CAREY, PHILIP R.	13-115NA 12-524NA 08-004DL 07-17NA	031413	356.25	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	CIRCUIT COURT ADMINISTRATION	(Continued)			
806.07	BOSMA, GREGORY R.	11-28NA 11-131NA 12/426NA	031213	293.75	
806.07	MARTELL P.C., CHARLES E	10-156NA 12-277DL	030113	100.00	
806.07	MARTELL P.C., CHARLES E	12-166NA 10-207NA 13-11NA 09-389NA	031213	375.00	
806.07	MARTELL P.C., CHARLES E	13-112NA 13-89DL	030813	168.75	
806.07	CRAIG, MARK J.	10-215NA 12-455NA 09-189DL 12-122NA	031313	337.50	
806.07	CRAIG, MARK J.	10-278NA 10-43DL 10-82NA 10-278NA	030613	300.00	
806.07	DZIALOWSKI, MICHAEL H.	12-301NA 13-46NA 12-159NA 11-384NA	031113	368.75	
806.07	DZIALOWSKI, MICHAEL H.	13-37NA 11-126NA 12-472DL 12-354DL	030713	337.50	
806.07	DZIALOWSKI, MICHAEL H.	12-377NA 11-217NA 11-399NA 12-377NA	030513	275.00	
806.07	MCINTYRE, MICHELLE	12-372NA 09-460DL	030413	256.25	
806.07	MCINTYRE, MICHELLE	12-47NA	030813	93.75	
806.07	LEO-BARANSKI, DORI K	13-93NA 12-266NA 99-186NA 13-103NA	030113	300.00	
806.07	MARTELL P.C., CHARLES E	11-376NA 10-283NA 10-156NA 13-52NA	030113	250.00	
806.07	GARY K VOSHELL PC	12-448NA 11-42NA 12-548NA 12-286NA	030513	300.00	
806.07	GLEASON, MARGARET	12-517DL 12-253NA 12-524NA 11-384NA	031213	787.50	
806.07	SCHLEE, P.C., WILLIAM N.	08-399DL 97-108NA 11-299NA	030813	293.75	
806.07	BURNESS, STEPHEN	12-507DL 12-545DL 13-86NA 04-359NA	031413	393.75	
806.07	SNELL, ROGER A P40337	13-26NA 13-216IJ 11-171DL	030513	225.00	
806.07	SYKES, WILLIAM R.	10-107NA 12-383DL 09-61DL 13-84NA	022813	356.25	
806.07	SYKES, WILLIAM R.	12-51NA 08-231DL 12-481DL 12-317NA	022813	356.25	
806.07	SCHLEE, P.C., WILLIAM N.	13-56DL 09-61NA 13-84NA 04-210NA	030413	393.75	
806.07	SCHLEE, P.C., WILLIAM N.	12-442NA 12-532NA 00-234NA 03-311NA	031213	337.50	
806.07	BOSMA, GREGORY R.	02-245NA 11-380NA 11-167NA 10-84NA	022813	300.00	
806.07	BURNESS, STEPHEN	12-43DL 04-74NA 10-304NA	031413	318.75	
806.07	ALLEN, THOMAS J	12-137NA 12-277DL 04-378NA 12-317NA	022813	318.75	
806.07	ALLEN, THOMAS J	11-28NA09-416NA	030813	150.00	
806.07	ANDERSON, CHARLES A.	12-320NA 12-194NA 04-120NA 02-0315NA	030713	693.75	
806.07	GARY K VOSHELL PC	04-398NA 13-51NA 12-483DL 00-234NA	031413	375.00	
806.07	GLEASON, MARGARET	12-317NA 09-342NA 13-47NA	031413	243.75	
806.07	GLEASON, MARGARET	99-186NA 13-22NA 13-13DL 12-76NA	030113	525.00	
806.07	BOSMA, GREGORY R.	99-217NA 11-399NA 11-420NA 11-21DL	030613	300.00	
806.07	MARTELL P.C., CHARLES E	06-150NA 05-03NA 13-29NA 11-432NA	030113	337.50	
806.07	PAYNE, E DORPHINE	13-57NA 04-378NA 13-35NA 13-14NA	022813	375.00	
806.07	MEYER-SOREK, JULIANNE	12-194NA 09-464NA 09-324DL 12-455NA	030513	412.50	
806.07	MARTELL P.C., CHARLES E	10-188NA 13-110DL 13-100NA 11-73NA	030713	337.50	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	**CIRCUIT COURT ADMINISTRATION**	**(Continued)**			
806.07	MCINTYRE, MICHELLE	12-455NA	030513	112.50	
806.07	SYKES, WILLIAM R.	13-115NA 97-108NA 12-455NA 12-140NA	031313	487.50	
806.07	KIRKPATRICK, NANCY L	06-19NA 10-117NA 10-117NA	030713	225.00	
806.07	ALLEN, THOMAS J	11-299NA 97-108NA 11-182NA 13-126NA	031213	431.25	
806.07	BOSMA, GREGORY R.	02-262NA 12-107DL 03-165NA 03-109NA	031413	356.25	
806.07	POWERS, THOMAS	007-300NA 11-29NA	031113	243.75	
806.07	ALLEN, THOMAS J	06-26NA 13-103NA 08-412NA	022813	243.75	
806.07	SCHLEE, P.C., WILLIAM N.	13-31NA 12-493NA 12-141NA 12-159NA	030813	468.75	
806.07	SNELL, ROGER A P40337	04-359NA 12-51NA 10-107NA 13-14NA	022813	356.25	
806.07	DOMBOS, MICHAEL	13-88DL 12-555DL 12-556NA	022813	225.00	
806.07	DZIALOWSKI, MICHAEL H.	13-117NA 11-384NA 11-217NA 12-563DL	031313	750.00	
806.07	DZIALOWSKI, MICHAEL H.	BLAIRI-THOMAS, JATAVION APP	20090466NA	391.50	
806.07	DZIALOWSKI, MICHAEL H.	12-286NA 12-196NA 10-82NA 12-253NA	030613	318.75	
806.07	KIRKPATRICK, NANCY L	12-137NA 10-170DL 01-42NA 13-100NA	030513	337.50	
806.07	LEO-BARANSKI, DORI K	12-408NA 12-377NA 12-352NA 13-103NA	030113	275.00	
806.07	SYKES, WILLIAM R.	12-253NA 04-120NA 11-88NA 13-24DL	030813	656.25	
806.07	SCHLEE, P.C., WILLIAM N.	07-129NA 13-26NA 13-03DL	030113	275.00	
806.07	IHRIG, STEPHEN D	11-95NA 09-61NA 10-186NA 10-82NA	030613	375.00	
806.07	INNES, DONNA J	12-352NA 11-288NA 12-443NA 12-141NA	030813	375.00	
806.07	PAYNE, E DORPHINE	12-34NA 12-23NA 13-112NA 09-389NA	030813	300.00	
806.07	MARTELL P.C., CHARLES E	03-109NA 13-37NA 12-245DL 02-262NA	030713	300.00	
806.07	CIUFFA, BARBARA	03-75NA 10-414NA 04-387NA 04-280NA	031313	300.00	
806.07	CIUFFA, BARBARA	13-73NA 10-414NA 04-181NA	030713	250.00	
806.07	CRAIG, MARK J.	10-215NA 12-424DL 01-323NA 07-17NA	031313	300.00	
806.07	DOMBOS, MICHAEL	06-26NA 13-22NA 13-71DL 12-76NA	022813	487.50	
806.07	CRAIG, MARK J.	10-57NA 13-05NA 12-471DL 13-14NA	022813	412.50	
806.07	GARY K VOSHELL PC	99-186NA 06-26NA 12-301NA 13-84NA	030113	337.50	
806.07	IHRIG, STEPHEN D	13-111NA 04-120NA 13-46NA 13-93NA	030713	468.75	
806.07	MCINTYRE, MICHELLE	13-37NA 13-02NA	030713	150.00	
806.07	PAYNE, E DORPHINE	10-296NA 10-434NA 03-165NA	031413	506.25	
806.07	ALLEN, THOMAS J	ALEXANDER, DAMARES ET AL PRE	20120159NA	168.75	
806.07	ALLEN, THOMAS J	YOUNG, CARRIE PRE	20120253NA	93.75	
806.07	VEEN, DANIEL	12-450DL 04-210NA 06-53NA	030513	318.75	
806.07	VEEN, DANIEL	10-304NA 11-34NA	030613	260.00	
806.07	VEEN, DANIEL	13-93NA 07-300NA 11-351NA	022713	350.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	CIRCUIT COURT ADMINISTRATION	(Continued)			
806.07	BURNESS, STEPHEN	13-35NA 12-76NA 13-14NA 13-73NA	031413	506.25	
806.07	CRAIG, MARK J.	FDTC	022813	206.25	
806.07	CRAIG, MARK J.	12-569DL 11-13NA 12-426NA	031213	243.75	
806.07	SCHLEE, P.C., WILLIAM N.	10-188NA 12-377NA	030413	300.00	
806.07	CRAIG, MARK J.	13-23NA 12-453DL FDTC	030813	506.25	
806.07	DZIALOWSKI, MICHAEL H.	12-51NA 04-378NA 13-29NA 11-399NA	030513	331.25	
806.07	BOSMA, GREGORY R.	13-103NA 11-95NA 12-448NA 12-365NA	030413	331.25	
806.07	BOSMA, GREGORY R.	13-23NA 11-28NA 13-112NA	030713	225.00	
806.07	IHRIG, STEPHEN D	11-182NA 10-215NA 12-82NA 09-389NA	031213	356.25	
806.07	GARY K VOSHELL PC	13-20DL 13-121DL 12-426NA 06-26NA	031213	318.75	
806.07	MARTELL P.C., CHARLES E	09-314NA 13-117NA 12-140NA 10-221DL	031313	356.25	
806.07	SNELL, ROGER A P40337	12-286NA 11-327DL 10-296NA 13-532NA	031413	481.25	
806.07	SNELL, ROGER A P40337	12-286NA 09-201NA 13-80NA 13-113NA	030813	318.75	
806.07	INNES, DONNA J	12-435NA 11-323NA 07-17NA	031413	225.00	
806.07	CIUFFA, BARBARA	13-113NA 12-37NA 04-387NA 04-280NA	030813	268.75	
806.07	MEYER-SOREK, JULIANNE	02-315NA 12-337DL	030813	168.75	
806.07	MEYER-SOREK, JULIANNE	12-567/566NA	030813	112.50	
806.07	SCHLEE, P.C., WILLIAM N.	13-100NA 09-201NA 12-566/567NA 13-37NA	0300713	350.00	
806.07	SYKES, WILLIAM R.	04-210NA 12-306DL 12-455NA 11-420NA	030613	356.25	
806.07	CRAIG, MARK J.	10-82NA 12-360DL 10-57NA 13-111NA	030613	300.00	
806.07	CIUFFA, BARBARA	12-556NA 10-84NA	022813	225.00	
806.07	NOBLE, DENISE	13-46NA 13-80NA 10-207NA 12-37NA	031413	356.25	
806.07	CAREY, PHILIP R.	02-262NA 11-126NA 11-88NA 13-21DL	030813	431.25	
806.07	CAREY, PHILIP R.	00-46NA 99-217NA 12-548NA	030513	293.75	
806.07	CRAIG, MARK J.	03-311NA 12-290NA 13-47NA 13-14NA	031313	318.75	
806.07	SCHLEE, P.C., WILLIAM N.	13-11NA 12-453NA 12-442NA	031213	306.25	
806.09	CONVERSE, CAROL M.	MCKINSTRY HEARINGS	MCKINSTRY	225.00	
806.09	SNELL, ROGER A P40337	FOC HEARINGS	030513	225.00	
806.09	CRAIG, MARK J.	12-7235DP PATERNITY	031213	281.75	
807.03	LEXISNEXIS	CLEAR SEARCHES FOR THE MONTH OF	826761270	262.08	
808.27	CHASE, CHUCK	PROCESS OF SERVICE	SVC OF PROCE	158.13	
808.27	MAYO, GRETCHEN	PROCESS OF SERVICE	SVC OF PROCE	678.02	
808.27	BOBELDYK & ASSOCIATES INC	PROCESS SERVICE FOR 2013-62NA	10022318	22.66	
808.27	TEAM COURIERS LLC	02/25/13-03/08/13 COURIER SERVICES	643	500.24	
808.27	TEAM COURIERS LLC	COURIER SERVICES FROM 2/11-2/22	640	500.24	

Account	Vendor	Description	Invoice	Amount	PO Num
101-132	**CIRCUIT COURT ADMINISTRATION**	**(Continued)**			
808.27	KARRAKER, JOHN D.	PROECESS OF SERVICE	SVC OF PROCE	398.50	
808.27	MISSISSIPPI COUNTY SHERIFF	PROCESS SERVICE 2006-243-NA	03182013	50.00	
808.36	PROF TRANS & INTERP SERVICES	INTERPRETATION	021913TD	86.00	
808.36	WOLF, NELLY	REISSUE VOID CK#431745 - JORGE MARTINEZ	2013-2454	123.93	
808.36	PROF TRANS & INTERP SERVICES	INTERPRETATION	020413TD	116.00	
808.36	WOLF, NELLY	REISSUE VOID CK#431110 - EVERARDO	2013-2451	155.21	
808.36	PROF TRANS & INTERP SERVICES	INTERPRETATION	020513TD	56.00	
808.62	SNELLING 10369	20713-00000380 WINTER	4912137	319.60	
850.00	CHARTER COMMUNICATION	CHARTER TV FOR 3/15/13-4/15/13~	03072013	21.75	
860.00	BUZZELL, BRETT	FEB TRAVEL	TRV	56.50	
860.00	HORROCKS, JENNIFER	DETROIT TO IOWA AND BACK PARKING AIRPORT	TRAVEL	116.09	
860.00	PARKMAN, SHEILA	FEB TRAVEL	TRV	52.26	
900.00	MLIVE MEDIA GROUP	PUBLIC NOTICES	1000310076	474.57	
931.00	MCE INC	HP LASERJET M3027X MFP SERVICE - S/N	114217	144.40	
941.00	ERVIN LEASING CO	SHARP MX-M450NA DIGI	22920599	68.98	
941.00	ERVIN LEASING CO	2012 PROPERTY TAX	22920598	48.98	
941.00	ERVIN LEASING CO	SHARP MX-M450NA DIGI	22920600	234.12	
941.00	ERVIN LEASING CO	CONTRACT 035-0003539-000	22920598	185.14	
941.00	ERVIN LEASING CO	SHARP MX-410N DIGITA	22920602	81.39	
941.00	ERVIN LEASING CO	SHARP MX-M700N DIGIT	22920601	115.57	
956.00	TYLER TECHNOLOGIES	2013 ODYSSEY USER CONFERENCE/ FLORIDA	2013 ODYSSEY	325.00	
956.00	MACCA	DARLING/MACCA ANNUAL DUES	DARLING/MACC	145.00	
956.00	MACCA	JONES/MACCA ANNUAL DUES	JONES/MACCA	145.00	
957.00	DATA GUARDIAN	DOCUMENT DESTRUCTION	1004745	42.00	
		Sub Total 101-132 CIRCUIT COURT ADMINISTRATION		**93,109.15**	
101-134	**CIRCUIT CT TRIAL DIVISION**				
860.00	LIGHTVOET, PAMELA	MJA MEETING/LANSING	LIGHTVOET/MJA	100.01	
		Sub Total 101-134 CIRCUIT CT TRIAL DIVISION		**100.01**	
101-136	**DISTRICT COURT**				
727.00	ALLEGRA PRINT & IMAGING	BUSINESS CARDS FOR L. GARCIA, R. KROPF,	113062	159.00	
727.00	TARGET INFORMATION MANAGEMENT	VARIOUS DC FORMS FOR DC CROSSTOWN	271786	173.80	
727.00	FORMS TRAC, ENTERPRISES	FTE-78810, 14-DAY NOTICE/CIVIL INF FORM	60470	315.08	
728.00	UNITED STATES POSTAL SERVICE	IDENTITY VERIFICATION FEE FOR CHANGE OF	1304-3900-0004-	1.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-136	**DISTRICT COURT**	**(Continued)**			
730.00	CHARTER COMMUNICATION	CHARTER TV FOR 3/15/13-4/15/13~	03072013	21.74	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	2,459.72	
730.00	CARDWARE INTERNATIONAL	PAPER FOR CREDIT CARD MACHINES (48	00488131	78.66	
730.00	HARBRO ROBES	JUDGES ROBES FOR BRIDENSTINE (1) AND	67594	268.00	
804.00	PNC BANK	2013-09DC JURY PAYROLL 03152013	2013-09DC	517.70	
804.00	ALLEGRA PRINT & IMAGING	JUROR QUESTIONNAIRES	113019	22.21	
804.00	ALLEGRA PRINT & IMAGING	JUROR QUESTIONNAIRES	113133	14.09	
804.00	PNC BANK	2013-08DC JURY PAYROLL 03112013	2013-08DC	734.80	
805.00	MOGUEL, JUDY - WITNESS FEES	8TH DISTRICT COURT WITNESS FEES	032013	236.30	
808.00	TEESDALE, RONALD	TRANSFER OF 8TH DC RECEIPTS TO	38	400.00	
808.06	STATE OF MICHIGAN	QUARTERLY JIS FEE, JANUARY - MARCH 2013	01012013JIS	19,706.84	
808.36	LIU, ANSON	INTERPRETATION SERVICES AT DC NORTH,	02202013AL	172.00	
808.36	PROF TRANSLATION & INTERP SVC	TRANSLATION AND INTERPRETATION SERVICES	02282013	694.20	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	193.04	
860.00	PHILLIPS, JULIE K	MILEAGE REIMBURSEMENT FOR ROUND-TRIP	02042013JKP	84.75	
956.00	MCAA	2013 MCAA CONFERENCE REGISTRATION FEE	03062013MCAA	250.00	
957.00	CDW GOVERNMENT, INC.	HP LASERJET PRO P1606DN PRINTER	1BBC304	173.63	
		Sub Total 101-136 DISTRICT COURT		**26,676.56**	
101-148	**PROBATE COURT**				
730.00	CORNERSTONE OFFICE SYSTEMS	INV# IN25318 / FAX TONER	IN25318	158.20	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	224.13	
730.00	DELL INC	DELL 90-WATT 3 PRONG SLIM AC ADAPTOR	326743222	52.49	
732.20	ICLE	INV# 678797 / EPIC	678797	102.50	
802.00	CRAIG, MARK J.	BARBARA GROB	97001297MI	50.00	
802.00	MICKUS, RAYMOND	DAN GEORGE	20080159MI	160.00	
802.00	MICKUS, RAYMOND	NATASHA TRICE	20130108MI	60.00	
802.00	BOSMA, GREGORY R.	LIHRIN KURILIK	20121518MI	50.00	
802.00	CASWELL, ROGER L	KIMBERLY PRESCOTT	20100388MI	68.00	
802.00	CRAIG, MARK J.	BRIAN ROBINSON	95000586MI	125.00	
802.00	CRAIG, MARK J.	LAVONNE SNELL	20110233MI	175.00	
802.00	NOBLE, DENISE	RYAN TURNER	20061119MI	50.00	
802.00	MICKUS, RAYMOND	KEITH THORNTON	20120468MI	60.00	
802.00	BOSMA, GREGORY R.	TAKISHA CRENSHAW	20130192DD	235.00	
802.00	BOSMA, GREGORY R.	MARK DAHMEN	20130238MI	50.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-148	**PROBATE COURT**	**(Continued)**			
802.00	BOSMA, GREGORY R.	PATRICK GALLIVAN	20010468MI	50.00	
802.00	BOSMA, GREGORY R.	DEVON MACK	20130208MI	50.00	
802.00	BOSMA, GREGORY R.	LEE CLIFFMAN	20130206MI	50.00	
802.00	CANNIZZARO, ANNELORE	RUTH WILKE	20130224MI	50.00	
802.00	BOSMA, GREGORY R.	WILLIAM OSBORNE	20130169GA	150.00	
802.00	CRAIG, MARK J.	ATORIA HOLIDAY	20130240MI	50.00	
802.00	CRAIG, MARK J.	CHELLE WHITNEY	20130221MI	50.00	
802.00	MICKUS, RAYMOND	INDIA THIGPEN	20130107MI	60.00	
802.00	CRAIG, MARK J.	RICKY CHRISTIE	20040052MI	175.00	
802.00	BOSMA, GREGORY R.	CHRISTINE MOHR	20130127MI	125.00	
802.00	BOSMA, GREGORY R.	ALEXIS ROBINSON	20090736MI	50.00	
802.00	BOSMA, GREGORY R.	MARKIESHA SMITH	20080241MI	50.00	
802.00	BOSMA, GREGORY R.	ESTHER KAMUAZAANA	87001914MI	50.00	
808.00	RAPID SHRED, LLC	INV# 46049 / MEDIA SHREDDING	46049	186.00	
808.46	CALHOUN COUNTY PROBATE COURT	ACCT: 389875-591687	389875-591687	20.34	
850.00	CHARTER COMMUNICATION	ACCT: 8245125101076589 / CABLE SVS	5101076589	69.44	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	0.27	
860.00	HALSTEAD, DONALD R.	TRAVEL / JANUARY 2013	02-06-13	27.12	
860.00	FOLEY, BRENDA K.	TRAVEL / FEBRUARY 2013	02-28-13	10.17	
860.00	HALSTEAD, DONALD R.	TRAVEL / FEBRUARY 2013	02-28-13	10.17	
860.00	FOLEY, BRENDA K.	TRAVEL / JANUARY 2013	02-06-13	20.34	
941.00	US BANK EQUIPMENT FINANCE	INV# 223747916 / ID#22123	223747916	425.78	
941.00	ERVIN LEASING CO	COPIER LEASE / FINAL PAYMENT	22920595	189.56	
956.00	MICHIGAN GUARDIANSHIP ASSOC	MGA DUES/CONF REG - S. BURNHAM	MGA 03-13-13	195.00	
		Sub Total 101-148 PROBATE COURT		**3,734.51**	
101-151	**ADULT PROBATION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	466.28	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	15.90	
941.00	ERVIN LEASING CO	COPIER LEASE @$339.55/MONTH AND 2012	22920593	442.25	
		Sub Total 101-151 ADULT PROBATION		**924.43**	
101-219	**CNTY CLRK/REG OF DEEDS**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	26.86	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	164.12	

Account	Vendor	Description	Invoice	Amount	PO Num
101-219	**CNTY CLRK/REG OF DEEDS**	**(Continued)**			
850.00	CHARTER COMMUNICATION	CABLE ACCESS	030713	32.61	
		Sub Total 101-219 CNTY CLRK/REG OF DEEDS		**223.59**	
101-222	**RESOURCE DEVELOPMENT**				
860.00	ADAMS, LEE	MILEAGE FOR MONTH OF JAN & FEB 2013	JAN-FEB12-MI-L	126.67	
		Sub Total 101-222 RESOURCE DEVELOPMENT		**126.67**	
101-223	**FINANCE**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	37.30	
807.01	KAL HUMAN RESOURCE MGMT ASSOC	KHRMA RENEWAL 2013 FOR KELLEY KELLIS	KHRMA RENEW	80.00	
814.00	BDO USA LLP	CUST #013447 FEES FOR 12/31/12 SINGLE	000338392	3,200.00	
819.02	EVENS TIME INC	MAINTENANCE SUPPORT GEN PRO 4/2013 THRU	39489	1,533.78	
		Sub Total 101-223 FINANCE		**4,851.08**	
101-225	**EQUALIZATION**				
730.00	KALAMAZOO GAZETTE	BID REQUEST FOR APPRAISALS	K010797800	68.21	
730.00	THE CARTRIDGE DOCTOR	TONER FOR BP & MH	1561	85.00	
730.00	MICHIGAN ASSESSOR MAGAZINE	WEB AD IN MAA MAG	2013.3.8	37.50	
730.00	KALAMAZOO GAZETTE	TENTATIVE RATIO NOTICE	K010797800	174.30	
860.00	GREGOR, DEYO ADRIAN	AG'S FEB TRAVEL	022813	163.29	
		Sub Total 101-225 EQUALIZATION		**528.30**	
101-226	**HUMAN RESOURCES**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	333.86	
806.00	MCCARTHY SMITH LAW GROUP	LEGAL FEES LOCKHART LAWSUIT	6066	831.00	
806.00	MCCARTHY SMITH LAW GROUP	LEGAL FEES - LIST-KARAOUAN LAWSUIT	6064	90.00	
806.00	MCCARTHY SMITH LAW GROUP	LEGAL FEES - FEBRUARY 2013	6056-6062	6,770.51	
808.00	IRON MOUNTAIN	DQ345/DQ158 FILE STORAGE & RETRIEVAL	GPD3133	67.76	
808.45	CBCINNOVIS, INC	37E21522 - CREDIT CHECKS/WEB SOFTWARE	3063000980	96.65	
860.00	MICHAUD, JEAN	LEADERSHIP OASIS - EAP, 2/12/13	02122013	27.12	
901.00	MLIVE MEDIA GROUP	ADVERTISING - FEBRUARY 2013	FEBRUARY 201	1,986.00	
956.00	MI PUBLIC EMP LABOR RELATIONS	MPELRA REGISTRATION FOR K BALL CONF	MPELRA 030113	45.00	
		Sub Total 101-226 HUMAN RESOURCES		**10,247.90**	

Account	Vendor	Description	Invoice	Amount	PO Num
101-228	**INFORMATION SYSTEMS**				
730.00	GANDER MOUNTAIN	TUFF TRAINER STORAGE BOX	3500	19.99	
850.00	AT&T TELECONFERENCE SERVICES	TELECONFERENCING CHARGES	62870086-00790	5.76	
		Sub Total 101-228 INFORMATION SYSTEMS		**25.75**	
101-229	**PROSECUTING ATTORNEY**				
727.00	STRATEGIC SOLUTIONS	MISDEMEANOR BROCHURES	22415	22.15	
727.00	STRATEGIC SOLUTIONS	VICTIM WITNESS ENVELOPES	22874	485.16	
730.00	HOBBY LOBBY	CVC POSTER FOR LOBBY	30351220290	19.99	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	894.97	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	513.08	
803.01	RUPERT, MONICA	TRANSCRIPT OF R. CLARK 12-0577FY	01292013	110.70	
805.00	AMTRAK	VICTIM/WITNESS TRANSPORTATION FOR	B454E5	8.00	
805.00	SERVICES CONCEPTS	VICTIM/WITNESS TRANSPORTATION	3233	53.00	
805.00	MOGUEL, JUDY - WITNESS FEES	OPA WITNESS FEES	032013	609.70	
805.00	HOLIDAY INN	VICTIM/WITNESS LODGING	199476	92.40	
805.00	AMTRAK	VICTIM/WITNESS TRANSPORTATION P VS.	B454E5	46.00	
805.00	TOTALLY BREWED CAFE	VICTIM/WITNESS MEALS FOR FEBRUARY 2013	003 02/20/13	70.00	
805.00	HOLIDAY INN	VICTIM/WITNESS LODGING	199507	107.39	
805.00	THEO & STACY'S	FEBRUARY 14/15 VICTIM WITNESS MEALS	02182103	37.36	
806.01	COURT OF APPEALS	PLAINTIFF'S BRIEF ON APPEAL 12-0303 FC	12-0303 FC	5.15	
806.01	COURT OF APPEALS	PLAINTIFF'S ANSWER OPPOSING DEF'S	2012-0340 FC	5.15	
806.01	COURT OF APPEALS	PLAINTIFF'S BRIEF IN OPPOSITION TO	2011-1310 FH	5.15	
819.02	SYMANTEC INTEL ONLINE STORE	NORTON 360 SUBSCRIPTION RENEWAL	AP163556986	84.79	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	55.64	
850.00	CHARTER COMMUNICATION	CHARTER TV FOR 3/15/13-4/15/13~	03072013	21.75	
860.00	HOLSOMBACK, MARK	KVET MILEAGE FOR JANUARY/FEBRUARY 2013	MILEAGE	49.83	
860.00	GETTING, JEFFREY	TRAVEL TO LANSING FOR PAAM COMMITTEE	FEBRUARY 20, 2	92.77	
956.00	PAAM	PACC/PAAM MID-WINTER CONF GETTING	MW0219-027	275.00	
956.00	SKILLPATH SEMINARS	ASSERTIVE COMMUNICATIONS SKILLS TRAINING	MARCH 20, 2013	99.00	
956.00	HILTON CHICAGO AVE	LODGING FOR C. HYBEL TRAINING	3494113856	498.20	
957.00	DR HOOKS INC	OPA SEALS FOR DIVISION CHIEFS	7410	975.00	
957.00	DR HOOKS INC	RETIREMENT GIFT FOR C. BRUINSMA	136673	117.92	
		Sub Total 101-229 PROSECUTING ATTORNEY		**5,355.25**	

Account	Vendor	Description	Invoice	Amount	PO Num
101-253	**TREASURER**				
729.00	PACER SERVICE CENTER	COURT ELECTRONIC RECORDS	KC3713-Q42012	21.40	
860.00	VLIETSTRA, GREG	TRAVEL EXPENSE FRANKENMUTH	02-15-13	198.02	
860.00	BALKEMA, MARY	MILEAGE LANSING	FEB152013	12.00	
860.00	BALKEMA, MARY	MARY BALKEMA MILEAGE JAN 2013	021513	68.25	
860.00	M.A.C.T.	LATE LUNCH FRANKENMUTH MACT CONFERENCE	731495	16.52	
860.00	NIKOS EXPRESS LANDING	NIKO EXPRESS MARY BALKEMA	081471	20.64	
860.00	BAVARIAN INN LODGE	BAVARIAN INN MARY BALKEMA	11P6FB	337.05	
860.00	BAVARIAN INN LODGE	BAVARIAN INN ACCOM GREG VLIETSTRA	11P6FA	337.05	
956.00	STATE OF MICHIGAN	NOTARY APPLICATION FOR GREG VLIETSTRA	03/12/13	10.00	
956.00	STATE OF MICHIGAN	NOTARY APPLICATION FOR KAREN PITTMAN	3/12/13	10.00	
		Sub Total 101-253 TREASURER		**1,030.93**	
101-265	**BUILDINGS & GROUNDS**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	10.55	
775.00	ONE-WAY PRODUCTS, INC.	ACCT#240400 DUST CLOTHS, AIR FRESHENER,	560915	1,039.84	
775.00	INDUSCO SUPPLY CO.	ACCT#COUNT120 SERVICE/REPAIR	360288	357.66	
775.00	INDUSCO SUPPLY CO.	ACCT#COUNT120 SHINELINE FLOOR PREP	360677-1	60.26	
775.00	ONE-WAY PRODUCTS, INC.	ACCT#240400 CAN LINERS	561122	371.00	
775.00	WEST SANITATION SERVICES INC	CUST#720-81929 AIR FRESHENER SERVICE	3929E07	50.00	
775.00	INDUSCO SUPPLY CO.	ACCT#COUNT120 UPRIGHT WINDSOR	360624	575.99	
775.00	INDUSCO SUPPLY CO.	ACCT#COUNT120 SHINLINE, CLEAN BY	360677	1,092.50	
775.00	KSS ENTERPRISES	ACCT#COUNT160 FACIAL TISSUE	818786	17.58	
775.00	ONE-WAY PRODUCTS, INC.	ACCT#240400 STRETCH DUST CLOTHS	561223	255.00	
775.01	INDUSCO SUPPLY CO.	ACCT#COUNT160 TOILET PAPER	360794	100.73	
775.01	XPEDX	ACCT#60-0006020940 DEO BAR SOAP	6004076287	721.12	
808.00	JOHNSON CONTROLS, INC.	CUST#465 1034240 01 PM AGREEMENT 3/1/13	00072432167	11,588.00	
808.00	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	132.00	
808.17	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	54.77	
808.17	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	249.00	
808.17	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	25.00	
808.19	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	23.00	
808.19	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	50.40	
808.26	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	203.00	
808.26	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	140.00	
808.26	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	21.60	

Account	Vendor	Description	Invoice	Amount	PO Num
101-265	BUILDINGS & GROUNDS	(Continued)			
808.29	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	48.00	
808.29	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	209.64	
808.29	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	26.00	
808.30	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	25.00	
808.30	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	22.00	
808.30	ENGINEERED PROTECTION SYSTEMS	CUST#6000154000 ALAM SYS MONITORING	A650396	141.00	
808.59	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	48.00	
808.59	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	40.00	
808.62	SNELLING 10369	20713-00000381 NESBITT	4912626	510.00	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	581.75	
860.00	KUIVENHOVEN, RONALD	MILEAGE & PARKING FOR UST 'A' TESTING	02/22/13	67.33	
930.30	ANDY J EGAN COMPANY INC	PROVIDE ALL LABOR AND MATERIALS TO	311423	2,265.00	pur-009234
930.30	A1 MECHANICAL CONTRACTORS	PROVIDE ALL NECESSARY LABOR TO	5441	1,543.20	pur-009286
930.30	ANDY J EGAN COMPANY INC	CUST#KALCOU BOILER #1, PARTS & LABOR,	311392	593.76	
931.00	J.A. SEXAUER, INC.	ACCT#287313 A-175 SLOANS GUIDES	283835478	205.89	
931.00	ROCKLER WOODWORKING & HARDWARE	STILE & RAIL ROUTER BIT SET, SET UP JIGS	9691507	117.07	
931.00	ETNA SUPPLY COMPANY	CUST#8121 SCREEN FOR SUCTION DIFUSSER	S100670254.001	180.75	
931.00	HOEKSTRAS TRUE VALUE HARDWARE	SPRINGS	310933	5.97	
931.00	LOWES	ACCT#99001558867 SUPPLIES	02988	57.44	
931.00	ALL-PHASE ELECTRIC SUPPLY	ACCT#CV-18637 SW BOXES, RECEPTS, EMT	3505-433962	74.61	
931.00	HOME DEPOT	ACCT#6035 3225 4017 1893 DOOR PULL,	108612/7164373	36.84	
931.00	STATE OF MICHIGAN, DEPT OF CONSUMER & INDU	X-RAY MACHINE REGISTRATION FEE - XTOWN.	13021869077819	120.07	
931.00	GRAINGER INC	ACCT#819545146 WASHERS, DRILLING SCREWS	9080182133	36.37	
931.00	EDWARDS INDUSTRIAL SALES	CUST#75225 ROPE LUBE	3053646	14.50	
931.00	SUNRISE SUPPLIES INC	GLOVES	12848	87.40	
931.00	ETNA SUPPLY COMPANY	CUST#8121 SUPPLIES	S100667973.001	20.56	
931.00	RADWELL INTERNATIONAL INC	REPAIR MAGNETEK MOTOR	INV1649544	188.00	
931.00	GRAINGER INC	ACCT#819545146 TORCH KIT	9079290442	36.81	
931.00	R. W. MERCER CO.	ACCT#KAL230 SERVICE CALL, GAS PUMPS	S61978	208.10	
931.00	EDWARDS INDUSTRIAL SALES	CUST#75225 RETURN LT MINI HOIST	3054135	-136.00	
931.04	MC NALLY ELEVATOR CO.	ACCT#KA8967 MARCH ELEV MAINT, GRC	32981	180.11	
931.10	O'LEARY PAINT	CUST#02860264100 CR FOR DUP PAYMENTS	CREDITS DUE C	-395.51	
931.10	O'LEARY PAINT	PAINT & SUPPLIES	0001115183	102.87	
931.10	O'LEARY PAINT	PAINT	0114274	46.50	
931.10	O'LEARY PAINT	PAINTING SUPPLIES	000114654	29.45	

Account	Vendor	Description	Invoice	Amount	PO Num
101-265	BUILDINGS & GROUNDS	(Continued)			
931.10	O'LEARY PAINT	FLOOR ENAMEL	000114362	204.16	
931.17	LOWES	ACCT#990011558867 SEAM BINDER, BINDER	11274	33.20	
931.17	ETNA SUPPLY COMPANY	CUST#8121 SEAL, BODY GASKET	S100675063.001	126.88	
931.19	J.A. SEXAUER, INC.	ACCT#287314 CARTRIDGE ASSY	283469963	157.00	
931.19	W SOULE SERVICE GROUP	CUST#111070 TROUBLE SHOOT 3 WAY VALVE,	163730	144.00	
931.19	GRAINGER INC	ACCT#819545146 POWER STRIP	9077731215	28.08	
931.19	GOGGIN RENTALS	CUST#499 HAMMER WACKER DRILL, CARBIDE	148833	82.50	
931.26	HOEKSTRAS TRUE VALUE HARDWARE	SPRAY PAINT	311029	16.76	
931.26	ETNA SUPPLY COMPANY	CUST#8121 BUSHINGS	S100673707.001	36.30	
931.26	ALRO STEEL CORPORATION	CUST#00028063 SUPPLIES	DCE6601KZ	33.73	
931.26	ALRO STEEL CORPORATION	CUST#00028063 THREADED ROD	DCM6631KZ	15.30	
931.26	ETNA SUPPLY COMPANY	CUST#8121 PARTS	S100675431.001	14.87	
931.26	ETNA SUPPLY COMPANY	CUST#8121 PARTS	S100672926.001	587.48	
931.26	RICHARDS SUPPLY	CUST#312-801515 PARTS	S007818001.001	180.37	
931.26	HOEKSTRAS TRUE VALUE HARDWARE	TITEBOND GLUE	310599	8.89	
931.26	KALAMAZOO ELECTRIC MOTOR	PUMP ASSEMBLY	72883	195.35	
931.26	EDWARDS INDUSTRIAL SALES	CUST#75225 HY-T BELTS	3056439	40.14	
931.26	EDWARDS INDUSTRIAL SALES	CUST#75225 HOSE MENDER	3053231	3.95	
931.26	ETNA SUPPLY COMPANY	CUST#8121 COUPLERS	S100675213.001	225.07	
931.26	J.A. SEXAUER, INC.	ACCT#287310 ADJ STOP NIPPLE	283128098	42.74	
931.26	ETNA SUPPLY COMPANY	CUST#8121 SAW BLADES	S100674964.001	22.50	
931.30	EX-FIL	CUST#KAL002 FP50 ROLL	2013002665	83.65	
931.30	LOWES	ACCT#99001558867 SUPPLIES	13304	55.07	
931.30	GREAT LAKES GYPSUM	CEILING TILES	P3080512325	273.49	
931.30	GRAINGER INC	ACCT#819545146 STAIN	9084914408	30.42	
931.30	JOHNSON CONTROLS, INC.	ACCT#1034240 VALVE REPLACEMENT	1-6539540615	493.87	
931.30	GRAINGER INC	ACCT#819545146 AC MOTOR	9079972171	76.68	
931.30	MIDWEST ELECTRIC MOTOR	CUST#1092 BLOWER WHEELS	21595	49.06	
931.30	HOEKSTRAS TRUE VALUE HARDWARE	CRAZY GLUE, FURNITURE GLIDERS	310574	22.56	
931.30	GRAINGER INC	ACCT#819545146 STAIN	9082898686	30.42	
931.59	ETNA SUPPLY COMPANY	CUST#8121 BEARING ASSEMBLY COUPLER	S100666363.001	698.38	
934.00	MILLER ROAD TRANSFER STATION	ACCT#KALA153045 DISPOSAL FEE	MR021914	18.00	
934.02	MULDER'S LANDSCAPE SUPPLY	ACCT#3838954 HAUL SNOW FEB 16TH	382030	280.00	
934.02	KALAMAZOO CO ROAD COMMISSION	44.8 TON SALT W/LIQUID DEICER	MISC 2012-108	3,338.48	
956.00	MICHIGAN STATE UNIVERSITY	LANDSCAPE DESIGN TRAINING, D. BENNETT	02/11/13	79.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-265	**BUILDINGS & GROUNDS**	**(Continued)**			
957.00	JBM TECHNOLOGY	EMBROIDERED LOGO ON JACKET	106300	8.00	
		Sub Total 101-265 BUILDINGS & GROUNDS		**32,213.83**	
101-266	**UTILITIES**				
852.10	CONSUMERS ENERGY	ADMIN ELEC 301 WKALAMAZOO#32050505	1000 2945 4145	70.09	
852.10	CONSUMERS ENERGY	ADMIN ELEC 201 W KALAMAZOO#3453210	1000 4002 8860	8,853.15	
852.11	CONSUMERS ENERGY	ADMIN GAS 205 W KALAMAZOO#56040172	1000 4002 8886	4,334.36	
852.12	CITY OF KALAMAZOO	ADMIN 203 W KALAMAZOO #KAD00020301	KAD00020301	23.63	
852.12	CITY OF KALAMAZOO	ADMIN 201 W KALAMAZOO #KAD00020101	KAD00020101	176.10	
852.30	CONSUMERS ENERGY	JUV HOME ELEC - 1424 GULL #3453169	1000 0026 0867	3,454.33	
852.32	CITY OF KALAMAZOO	GRC 1400 GULL RD #GCJ00140002	GCJ00140002	111.70	
852.32	CITY OF KALAMAZOO	GRC 1402 GULL RD #GCJ00140203	GCJ00140203	36.25	
852.32	CITY OF KALAMAZOO	GRC 1404 GULL RD #GCJ00140402	GCJ00140402	23.91	
852.40	CONSUMERS ENERGY	PARKS ELEC 1430 OLMSTEAD #21341378	1000 2505 7157	259.71	
852.40	CONSUMERS ENERGY	PARKS ELEC 2800 LAKE #64573159	1000 2469 1584	219.22	
852.40	CONSUMERS ENERGY	PARKS ELEC 5300 N WESTNEDGE#84920186	1000 0034 8852	341.80	
852.40	CONSUMERS ENERGY	PARKS ELEC 5200 DOUGLAS #91060770	1000 1638 8793	25.77	
852.40	CONSUMERS ENERGY	PARKS ELEC 2900 LAKE ST#50968375	1000 2469 2947	636.37	
852.40	CONSUMERS ENERGY	PARKS ELEC 9430 E MICHIGAN#94822142	1000 2080 1922	33.32	
852.40	CONSUMERS ENERGY	PARKS ELEC 9150 E MICHIGAN #37143009	1000 2080 2193	22.24	
852.40	CONSUMERS ENERGY	PKS ELEC 5333 N WESTNEDGE#87242648	1000 1683 0232	175.98	
852.40	CONSUMERS ENERGY	PARKS ELEC 2800 LAKE ST #95077722	1000 2469 1196	181.57	
852.40	CONSUMERS ENERGY	PARKS ELEC 8507 35TH ST S #30825819	1000 2463 1739	37.83	
852.40	CONSUMERS ENERGY	PARKS ELEC 1540 OLMSTEAD #17273748	1000 2513 3180	22.60	
852.40	CONSUMERS ENERGY	PARKS ELEC 9400 E MICHIGAN#46563742	1000 2080 2573	22.24	
852.40	CONSUMERS ENERGY	PARKS ELEC 8449 35TH S #B#91060616	1000 2463 2869	8.00	
852.40	CONSUMERS ENERGY	PKS ELEC 9050 E MICHIGAN #87862081	1000 2080 2086	22.24	
852.41	CONSUMERS ENERGY	PARKS GAS - 2900 LAKE #56012856	1000 0033 5693	823.46	
852.41	CONSUMERS ENERGY	PARKS GAS - 2902 LAKE #50811747	1000 0033 5917	3,573.13	
852.41	CONSUMERS ENERGY	PARKS GAS 1430 OLMSTEAD# 40112353	1000 2427 1056	778.72	
852.41	CONSUMERS ENERGY	PKS GAS 5300 N WESTNEGE#25329919	1000 1683 0463	250.99	
852.41	CONSUMERS ENERGY	PKS GAS 5300 N WESTNEDGE#22693100	1000 1683 0372	11.65	
852.41	CONSUMERS ENERGY	PKS GAS 5300 N WESTNEDGE#23001877	1000 1683 0570	146.88	
852.41	CONSUMERS ENERGY	PKS GAS 9202 E MICHIGAN #22106831	1000 1996 9219	123.49	
852.41	CONSUMERS ENERGY	PKS GAS 5333 N WESTNEDGE#40118586	1000 1683 0737	420.96	

Account	Vendor	Description	Invoice	Amount	PO Num
101-266	**UTILITIES**	**(Continued)**			
852.41	AMERIGAS	200271809. PV: PROPANE.	3015797378	1,140.38	
852.42	CITY OF KALAMAZOO	PARKS 2908 LAKE ST #LAD00290801	LAD00290801	94.78	
852.42	CITY OF KALAMAZOO	PKS/5300 N WESTNEDGE #WBL00530001	WBL00530001	23.79	
852.42	CITY OF KALAMAZOO	PARKS 9400 E MICH #MCG00940001	MCG00940001	154.42	
852.42	CITY OF KALAMAZOO	PARKS 2898 LAKE ST #LAD00289801	LAD00289801	37.21	
852.42	CITY OF KALAMAZOO	PARKS/FGS WATER 2894 LAKE ST	LAD00289401	154.42	
852.42	CITY OF KALAMAZOO	PARKS 9500 E MICHIGAN #W005721793	MCG00950001	103.42	
852.42	CITY OF KALAMAZOO	PARKS 2910 LAKE ST #LAD00291001	LAD00291001	10.29	
852.42	CITY OF KALAMAZOO	PARKS 2896 LAKE ST #LAD00289601	LAD00289601	37.21	
852.42	CITY OF KALAMAZOO	PARKS 2904 LAKE ST #LAD00290401	LAD00290401	35.14	
852.42	CITY OF KALAMAZOO	PARKS 5310MARKIN #MBC00531001	MBC00531001	6.66	
852.60	CONSUMERS ENERGY	JAIL ELEC - 1421 HEALTY ST	1030 0116 8493	1,324.74	
852.60	CONSUMERS ENERGY	JAIL ELEC & GAS 1420 HEALY ST.	1030 0116 8451	46.42	
852.60	CONSUMERS ENERGY	JAIL ELECTRIC 7735 GULL #88150744	1000 1962 0747	25.42	
852.61	CONSUMERS ENERGY	JAIL GAS - 1500 LAMONT#56030774	1000 0013 6323	9,256.52	
852.61	CONSUMERS ENERGY	JAIL GAS 7735 GULL RD #25345578	1000 1997 8582	12.46	
852.61	CONSUMERS ENERGY	JAIL ELEC & GAS 1420 HEALY ST.	1030 0116 8451	12.79	
852.62	CITY OF KALAMAZOO	JAIL 1510 LAMONT #LAT00151002	LAT00151002	23.63	
852.62	CITY OF KALAMAZOO	JAIL WATER 1504 LAMONT #LAT00150402	LAT00150402	6.66	
852.62	CITY OF KALAMAZOO	JAIL 1508 LAMONT #LAT00150802	LAT00150802	2,365.68	
852.70	CONSUMERS ENERGY	MAC ELEC - 227 W. MICHIGAN#57521288	1000 0026 3861	7,263.27	
852.71	CONSUMERS ENERGY	MAC GAS 227 W. MICH #8192956	1000 3004 2590	4,915.49	
852.72	CITY OF KALAMAZOO	MAC/LAWN - 229 W MICH #MCH00022902	MCH00022902	40.28	
852.72	CITY OF KALAMAZOO	MAC 227 W MICH AVE #MCH00022701	MCH00022701	155.67	
852.95	CONSUMERS ENERGY	L/L ELEC 2414 LAKE ST#83158944	1000 2818 9668	771.84	
852.96	CONSUMERS ENERGY	L/L GAS 2414 LAKE STMETER# 8704637	1000 2771 2627	2,476.47	
852.97	CITY OF KALAMAZOO	L/L WATER 2412 LAKE ST #LAD00241201	LAD00241201	286.11	
			Sub Total 101-266 UTILITIES	**56,002.86**	
101-267	**SECURITY**				
808.41	U S SECURITY ASSOCIATES	#342-1019-000 SECURITY GUARD 2/22/13 -	36687	625.00	
808.50	U S SECURITY ASSOCIATES	SECURITY AT GRC	29201	1,951.50	
808.50	U S SECURITY ASSOCIATES	SECURITY AT GRC	21259	2,231.87	
808.50	U S SECURITY ASSOCIATES	2/22/2013-2/28/2013 SECURITY AT GRC	39187	2,409.99	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	2.24	

Account	Vendor	Description	Invoice	Amount	PO Num
		Sub Total 101-267 SECURITY		7,220.60	
101-275	**DRAIN COMMISSIONER**				
808.08	PREIN & NEWHOF	EAGLE LAKE CONSULTATION	21459	144.25	
808.86	AMAZON.COM	THE DUST BOWL (BLU-RAY) PURCHASE	108-5009457-203	16.39	
808.86	AMAZON.COM	CIVILIAN CONSERVATION CORPS PURCHASE	108-6306109-146	15.46	
860.00	VANBELLE, JEFFREY	MILEAGE FOR MONTH OF FEBRUARY FOR	FEB13-MI-J	244.64	
860.00	CROWLEY, PATRICIA	MILEAGE FOR MONTH OF FEBRUARY FOR	FEB13-MI-P	236.74	
956.00	GRAND TRAVERSE RESORT	MACDC WINTER CONFERENCE LODGING FROM	873150	295.82	
956.00	KALAMAZOO NATURE CENTER INC	2013 KEC LEGISLATIVE BREAKFAST	KALNATURE	8.00	
		Sub Total 101-275 DRAIN COMMISSIONER		961.30	
101-282	**SOIL EROSION & SEDIMENTATION CONTROL**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	4.61	
956.00	MDEQ	SESC CERTIFICATION TRAINING FOR KELLIE	035307	450.00	
		Sub Total 101-282 SOIL EROSION & SEDIMENTATION CONTROL		454.61	
101-301	**SHERIFF - ADMIN/SUPPORT**				
727.00	JB PRINTING CO	ACCT# 3008 MASTERSTOCK FOR BUSINESS	57703	728.00	
728.00	FEDERAL EXPRESS	ACCT# 1432-9479-0 SHIPPING CHARGES	2-19733914	98.73	
729.00	CORNERSTONE OFFICE SYSTEMS	CONTRACT # M257-85028433-01 SHAPR M257	IN24600	434.62	
729.00	CORNERSTONE OFFICE SYSTEMS	CONTRACT # X450N-85041531-01 SHARP	IN25153	482.63	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	72.68	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	168.06	
742.00	J & J LOCKSMITHS	ACCT# 2190 KEYS	P47984	117.50	
742.00	MICHIGAN OFFICE ENVIRONMENT	CABLE MGMT POLE	54736	76.25	
742.00	TERRYBERRY	15 YEAR SERVICE PINS	995023	237.50	
742.00	J & J LOCKSMITHS	ACCT# 2190 KEYS	P47918	151.50	
742.00	MICHIGAN OFFICE ENVIRONMENT	SEPARATE WORKSTATIONS	54754	883.96	
744.00	NYE UNIFORM CO	UNIFORMS - TIMMERMAN	411665	49.50	
744.01	PORTAGE CLEANERS & LAUNDRY	FEBRUARY DRY CLEANING	030113COUNTY	95.10	
801.06	PERSONNEL EVALUATION INC	PROSPECTIVE NEW HIRE PROFILES	03114	240.00	
807.01	FBINAA-MICHIGAN CHAPTER	2013 MEMBERSHIP DUES - TIMMERMAN	02/05/13	75.00	
808.00	CITY OF PORTAGE	CUST # 8964/9641 CROSSING GUARD 12 TH	38476	880.00	
808.21	PROVANTAGE CORPORATION	FIVE (5) MICROSOFT COMFORT MOUSE 3000	6615566	16.31	
808.21	CDW GOVERNMENT, INC.	TEN (10) MICROSOFT WIRED KEYBOARDS AND	1BBBP48	27.10	

Account	Vendor	Description	Invoice	Amount	PO Num
101-301	**SHERIFF - ADMIN/SUPPORT**	**(Continued)**			
808.67	IRON MOUNTAIN	ACCT# DQ345 MONTHLY BILLING RECORDS	GPD3134	680.39	
846.50	ATT REMITTANCE	ACCT# 269 R01-2201 053 5 MONTHLY BILLING	269R01220103	328.05	
846.50	ATT REMITTANCE	ACCT# 269 383-8822 822 0 MONTHLY BILLING	269383882203	374.93	
846.50	FRONTIER COMMUNICATIONS	ACCT# 616-001-5054-011603-5 MONTHLY	2/28/13	69.64	
846.50	ATT REMITTANCE	ACCT# 906 R06-0560 837 6 MONTHLY BILILNG	906r06056003	5.02	
850.00	LANGUAGE LINE SERVICES	ACCT# 9020908023 MONTHLY BILLING	3120799	51.75	
931.60	CTS COMM CORP	ACCT# CBUS-113677 MONTHLY BILLING	3/01/13	140.00	
956.00	TACTICAL MEDICAL SOLUTIONS INC	RESTOCKING SUPPLIES - TACTICAL TRAUMA	22352	148.95	
956.00	DAVIS, ALEXIS	ALEXIS DAVIS MEAL REIMBURSEMENT - THE	02142013	13.00	
957.00	CNA SURETY	$10,000 MI NOTARY PUBLIC BOND FOR	FEBRUARY 19. 2	55.00	
		Sub Total 101-301 SHERIFF - ADMIN/SUPPORT		**6,701.17**	
101-302	**SHERIFF - JAIL**				
729.00	US BANCORP EQUIPMENT FINANCE	CONTRACT # 500-0340045-000 SHARP	223747775	196.38	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	213.91	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	193.85	
730.00	OFFICE MAX	INMATE ACCOUNTING CHECKS	2/03/13	39.99	
730.00	CORNERSTONE OFFICE SYSTEMS	ACCT# PO0823 FREIGHT FOR TONER	IN25086	7.00	
730.00	OFFICE MAX	TWO (2) BOXES INMATE ACCOUNTING CHECKS	0885 03 8981	63.98	
730.17	DELL INC	DELL LATTITUDE E5430 LAPTOP - KCSO	XJ3CXCJ73	864.15	
730.17	DELL INC	DELL LATITUDE E6430 LAPTOP - STRYD	XJ3JJ43W4	992.64	
740.00	PRAIRIE FARMS DAIRY	CUST# 31139 DAIRY PROVISIONS FOR KITCHEN	6314293	319.70	
740.00	ALPHA BAKING COMPANY	ACCT# 12361 PROVISIONS FOR KITCHEN	427673	334.21	
740.00	ALPHA BAKING COMPANY	ACCT# 12361 PROVISIONS FOR KITCHEN	427650	335.56	
740.00	ALPHA BAKING COMPANY	ACCT# 12361 PROVISIONS FOR KITCHEN	428486	324.76	
740.00	PRAIRIE FARMS DAIRY	CUST# 31139 DAIRY PROVISIONS FOR KITCHEN	6314209	300.30	
740.00	SYSCO FOOD SERVICES	ACCT# 373811 KITCHEN PROVISIONS	303050920	1,400.53	
740.00	GOOD SOURCE, INC.	CUST # KAL1 KITCHEN PROVISIONS	SI0301858	3,536.40	
740.00	ALPHA BAKING COMPANY	ACCT# 12361 PROVISIONS FOR KITCHEN	429251	297.48	
740.00	ALPHA BAKING COMPANY	ACCT# 12361 PROVISIONS FOR KITCHEN	428964	72.72	
740.00	PRAIRIE FARMS DAIRY	CUST# 31139 DAIRY PROVISIONS FOR KITCHEN	6314252	232.80	
740.00	PRAIRIE FARMS DAIRY	CUST# 31139 DAIRY PROVISIONS FOR KITCHEN	6314172	213.40	
740.00	T & C FOOD SERVICE	KITCHEN PROVISIONS	143877	595.20	
740.00	SYSCO FOOD SERVICES	ACCT# 373811 KITCHEN PROVISIONS	303120905	1,580.39	
740.00	STANZ FOOD SERVICE INC	ACCT# 32095 KITCHEN PROVISIONS	3427854	1,046.50	

Account	Vendor	Description	Invoice	Amount	PO Num
101-302	SHERIFF - JAIL	(Continued)			
740.00	STANZ FOOD SERVICE INC	ACCT# 32095 KITCHEN PROVISIONS	3430339	1,082.60	
740.00	STANZ FOOD SERVICE INC	ACCT# 32095 KITCHEN PROVISIONS	3425277	877.90	
741.00	STANZ FOOD SERVICE INC	ACCT# 32095 KITCHEN SUPPLIES	3430338	36.65	
741.00	GORDON FOOD SERVICE	CUST # 176610018 KITCHEN SUPPLIES	912095321	34.83	
741.00	SYSCO FOOD SERVICES	ACCT# 373811 KITCHEN SUPPLIES	303120906	150.81	
741.00	SYSCO FOOD SERVICES	ACCT# 373811 KITCHEN SUPPLIES	303050919	108.48	
742.00	SUN BADGE CO.	ACCT# 1193 BADGES FOR RETIREES	341040	608.00	
742.00	AMERICAN FLOOR MATS	60" X 96" CHAIR MAT FOR CONTROL 2	227135	205.25	
742.00	THE GPS STORE	TWO (2) GARMIN NUVI FOR JAIL TRANSPORT	420599	199.90	
744.01	PORTAGE CLEANERS & LAUNDRY	FEBRUARY DRY CLEANING	030113COUNTY	482.15	
762.00	ABC WAREHOUSE	TWO (2) 42" TV'S FOR NEW JAIL PODS	EQ8108	858.00	
762.00	ABC WAREHOUSE	TWO (2) 42" TVS FOR NEW JAIL PODS	EQ8110	858.00	
762.00	ABC WAREHOUSE	42" TV FOR NEW JAIL RECEIVING/BOOKING	EQ8112	429.00	
762.01	CANTEEN SERVICES	COMMISSARY SALES FOR 3/3 TO 3/9/13	35954	3,316.57	
762.01	CANTEEN SERVICES	COMMISSARY SALES FOR 2/24 TO 3/2/13	35830	2,764.60	
762.02	HAIRCUTTERS	MARCH HAIRCUTS - MINIMUM DUE	MARCH 6, 2013	144.00	
775.00	STATE CHEMICAL MFG. CO.	ACCT# 60172 FRAGRANCE PAKS	96141210	437.00	
802.01	MONTCALM CO SHERIFF'S OFFICE	MEDICAL FOR HOUSED INMATES	MARCH 4, 2013	2,885.89	
802.01	SW MICH EMERGENCY SERVICES PC	INMATE MEDICAL LESS DISCOUNT	35036637G	454.36	
802.01	BRONSON METHODIST HOSPITAL	REISSUE VOID CK#431549 - INMATE MEDICAL	H549105000	2,414.75	
802.01	BRONSON METHODIST HOSPITAL	INMATE MEDICAL LESS DISCOUNT	H554237100	31.57	
802.01	BORGESS MEDICAL CENTER	INMATE LAB	12857024	29.00	
802.01	BORGESS MEDICAL CENTER	INMATE LAB36415 ONLY	12865679	29.00	
802.01	BRONSON METHODIST HOSPITAL	REISSUE VOID CK#431549 - INMATE MEDICAL	H522992901	3,290.92	
802.01	BRONSON METHODIST HOSPITAL	REISSUE VOID CK#431549 - INMATE MEDICAL	H513911302	5,296.65	
802.01	BORGESS MEDICAL CENTER	INMATE LAB	12865473	29.00	
802.01	BRONSON METHODIST HOSPITAL	INMATE MEDICAL LESS DISCOUNT	H552860700	1,294.12	
802.01	SW MICH EMERGENCY SERVICES PC	INMATE MEDICAL LESS DISCOUNT	34914430	493.58	
802.01	SW MICH EMERGENCY SERVICES PC	INMATE MEDICAL LESS DISCOUNT	34947491G	333.74	
802.08	KCMHSAS	INMATE TREATMENT	2/19/13	5,488.00	
808.21	CDW GOVERNMENT, INC.	TEN (10) MICROSOFT WIRED KEYBOARDS AND	1BBBP48	226.37	
808.21	PROVANTAGE CORPORATION	FIVE (5) MICROSOFT COMFORT MOUSE 3000	6615566	32.62	
808.21	SECURUS TECHNOLOGIES	CUST ID# 06301 JANUARY AIS	114980	1,938.00	
811.00	ECOLAB	ACCT#010313318 STAINAWAY, NAVISOUR,	1152096	1,352.13	
813.00	COLOMA EMERGENCY AMBULANCE INC, DBA PRIE	INMATE EMERGENCY TRANSPORT	1322620	250.00	

Account	Vendor	Description	Invoice	Amount	PO Num
101-302	**SHERIFF - JAIL**	**(Continued)**			
813.00	COLOMA EMERGENCY AMBULANCE INC, DBA PRIC	INMATE EMERGENCY TRANSPORT	1322583	250.00	
813.00	COLOMA EMERGENCY AMBULANCE INC, DBA PRIC	INMATE EMERGENCY TRANSPORT	1327309	250.00	
860.01	MCGEHEE, DONALD	JANUARY MEAL EXPENSES FOR PRISONER	JANUARY 31, 20	17.67	
860.01	DOWNEY, LAWRENCE	JANUARY MEAL EXPENSES FOR PRISONER	JANUARY 31, 20	43.46	
860.01	SPARROW, WILLIAM	JANUARY MEAL & TOLL EXPENSES FOR	JANUARY 31, 20	28.27	
860.01	BAKER, JEFF	JANUARY MEAL EXPENSES FOR PRISONER	JANUARY 31, 20	22.00	
860.01	DOWNEY, LAWRENCE	MEALS DURING PRISONER TRANSPORTS FOR	2/28/13	18.05	
860.01	JOHNSON, DAVID	JANUARY MEAL EXPENSES FOR PRISONER	JANUARY 31, 20	21.89	
860.01	DENOON, MICHAEL	JANUARY MEAL EXPENSES FOR PRISONER	JANUARY 31, 20	12.00	
931.00	HOBART SALES & SERVICE	ACCT# 261751 COFFEPOT REPAIR	QB23144	281.28	
956.19	AMAZON.COM	THE STEP F1011W ORIGINAL HEALTH CLUB	111-1863162-851	44.97	
956.19	AMAZON.COM	2X ESCALADE ORIGINAL HEALTH CLUB STEP	111-1863162-851	26.85	
		Sub Total 101-302 SHERIFF - JAIL		**52,641.73**	
101-303	**SHERIFF - FIELD OPERATIONS**				
729.00	CORNERSTONE OFFICE SYSTEMS	CONTRACT# 4501N-65060604-01 SHARP 4501N	IN25151	920.50	
729.00	CORNERSTONE OFFICE SYSTEMS	CONTRACT# 4501N-65060604-01 SHARP 4501N	IN25058	837.86	
729.00	CORNERSTONE OFFICE SYSTEMS	CONTRACT # X450N-75036923-01 SHARP	IN24601	400.30	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	146.84	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	47.35	
742.00	NYE UNIFORM CO	HOLSTERS FOR STOCK	411313	97.00	
742.00	GRAINGER INC	ACCT# 819545146 HEAT GUN	9079545894	61.56	
742.00	RAY ALLEN MANUFACTURING	SIX (6) SNYTEK TUGS FOR DEPARTMENT K-9'S	171475	152.94	
742.00	LIFE EMS OF KALAMAZOO	2001 FORD E350 AMBULANCE	MARCH 8, 2013	1.00	
744.00	NYE UNIFORM CO	UNIFORMS - DURBIN	409135	672.99	
744.00	NYE UNIFORM CO	UNIFORMS - CLARK	410801	193.00	
744.00	NYE UNIFORM CO	UNIFORMS - FLUERY	409773	111.00	
744.00	NYE UNIFORM CO	UNIFORMS - SCOTT	411243	193.00	
744.00	NYE UNIFORM CO	UNIFORMS - COMBS	406561	234.99	
744.00	NYE UNIFORM CO	UNIFORMS - W. MISNER	410400	234.99	
744.00	NYE UNIFORM CO	UNIFORMS - AUSTIN	411167	136.50	
744.01	PORTAGE CLEANERS & LAUNDRY	FEBRUARY DRY CLEANING	030113COUNTY	659.30	
800.00	TLO, LLC	ACCT# 419971 INVESTIGATION REPORTS	3/1/13	7.50	
808.21	PROVANTAGE CORPORATION	FIVE (5) MICROSOFT COMFORT MOUSE 3000	6615566	32.62	
808.21	CDW GOVERNMENT, INC.	TEN (10) MICROSOFT WIRED KEYBOARDS AND	1BBBP48	226.37	

Account	Vendor	Description	Invoice	Amount	PO Num
101-303	**SHERIFF - FIELD OPERATIONS**	(Continued)			
808.21	PROVANTAGE CORPORATION	ADJUSTABLE KEYBOARD TRAY FOR OPERATIONS	6619281	199.96	
846.00	AMAZON.COM	REFERENCE BOOK FOR LAB	105-6348074-632	112.82	
846.00	PURITY CYLINDER GASES	ACCT# 34221 LAB SUPPLIES	00344256	64.17	
846.00	VWR INTERNATIONAL	CUST # 80027300 LAB SUPPLIES	8053192952	206.83	
848.00	GRAINGER INC	ACCT# 819545146 LAB SUPPLIES	9073527369	869.14	
848.00	LOWES	ACCT# 9900 695256 0 LAB SUPPLIES	3/2/13	81.60	
931.05	ROE-COMM INC	ACCT# 46005 IN-CAR LAPTOP KEYBOARD	331448	672.00	
956.00	MCGEHEE, DONALD	DON MCGEHEE PER DIEM - SEARCHING FOR	02202013	92.50	
956.00	MATTISON, RICHARD	RICH MATTISON PER DIEM - SEARCHING FOR	02202013	92.50	
956.00	HOFFMAN, CHRISTOPHER	CHRIS HOFFMAN MEAL REIMBURSEMENT -	02202013	13.00	
956.00	NEUMAN, PHILLIP	PHIL NEUMAN MEAL REIMBURSEMENT -	02202013	12.97	
956.00	BAKER, JEFF	JEFF BAKER MEAL REIMBURSEMENT ICAC	02072013	42.68	
956.00	CZARNOWSKI, LARRY	LARRY CZARNOWSKI MEAL REIMBURSEMENT -	02142013	13.00	
956.00	RUGGLES, DANIEL	DANIEL RUGGLES MEAL REIMBURSEMENT -	02202013	13.00	
956.00	GREAT WOLF LODGE	MCGEHEE, MATTISON HOTEL - SEARCHING FOR	7933670	241.96	
956.00	FAULK, TROY	TROY FAULK MEAL REIMBURSEMENT -	02272013	13.00	
956.19	AMAZON.COM	2X ESCALADE ORIGINAL HEALTH CLUB STEP	111-1863162-851	26.85	
956.19	BAKER, JEFF	JEFF BAKER MEAL REIMBURSEMENT -	02192013	43.25	
956.19	BOWEN, MICHAEL	MIKE BOWEN MEAL REIMBURSEMENT - LEGAL	02282013	6.76	
956.19	LAWRENCE, WARD	WARD LAWRENCE MEAL REIMBURSEMENT -	03042013	6.34	
956.19	SPARROW, WILLIAM	WILLIAM SPARROW MEAL REIMBURSEMENT -	02282013	7.34	
956.19	MICHIGAN STATE POLICE	DON ESTER REGISTRATION FEE - TRAFFIC	13022169418684	85.00	
956.19	DOWNEY, LAWRENCE	LARRY DOWNEY MEAL REIMBURSEMENT - LEGAL	02282013	8.01	
956.19	AMAZON.COM	THE STEP F1011W ORIGINAL HEALTH CLUB	111-1863162-851	44.98	
956.19	MCGEHEE, DONALD	DON MCGEHEE MEAL REIMBURSEMENT - LEGAL	02282013	6.34	
		Sub Total 101-303 SHERIFF - FIELD OPERATIONS		**8,343.61**	
101-421	**ANIMAL SERVICES & ENFORCEMENT**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	161.05	
740.00	BEST BUY	TOSHIBA SD-V296 DVE/VHS COMBO~	088429	109.99	
740.00	CENTER MEDICAL SUPPLY	NEEDLES 20GX1	1213440	47.28	
740.00	WALMART	BLEACH & CAT FOOD	075171	81.24	
740.00	WALMART	CAT FOOD (6)	070804	61.23	
740.00	TRACTOR SUPPLY COMPANY	CAT LITTER	055948	57.30	
740.00	VORTECH PHARMACEUTICALS	FATAL PLUS SOLLUTION	102612	665.02	

Account	Vendor	Description	Invoice	Amount	PO Num
101-421	**ANIMAL SERVICES & ENFORCEMENT**	**(Continued)**			
740.00	AMERICAN KENNEL CLUB/CAR	MICROCHIPS (100)	2089	800.00	
740.00	HOSPITAL NETWORK HEALTHCARE SE	MEDICAL WAST DISPOSAL	26864	59.00	
740.00	LOWES	GARDEN HOSE (2)~	12943	61.92	
740.00	LOWES	COMBINATION LOCK	12806	13.97	
740.00	WALMART	DOG FOOD, PUPPY FOOD, CAT FOOD (1)	082982	314.80	
740.00	LAMBERT VET SUPPLY	NOBIVAC INTRA TRAC 3 (3)	LVS100933310	298.49	
740.00	TRACTOR SUPPLY CO #1272	RETURN OF MASTERLOCK	253215	-21.99	
740.00	TRACTOR SUPPLY CO #1272	MASTERLOCK & MASTER 45 HARDEN HASP	252405	26.98	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	228.12	
931.00	BRICKHOUSE SECURITY	SECURITY CAMERA~	77196940	331.85	
931.00	UPS STORE #4830	SHIPPING FEES FOR DART GUN	022613	81.32	
959.02	BEST WAY DISPOSAL	DISPOSALS FOR FEBRUARY 2013	093988	1,250.00	
		Sub Total 101-421 ANIMAL SERVICES & ENFORCEMENT		**4,627.57**	
101-426	**EMERGENCY MANAGEMENT**				
850.00	USA MOBILITY WIRELESS INC	269 212 0037~	W9322772C	14.36	
850.00	VERIZON WIRELESS	OEM DIRECTOR CELL PHONE~	9700124189(1)	74.76	
850.00	ATT REMITTANCE	OFFICE FAX LINE~	269382988402	54.93	
931.00	NEWEGG COMPUTERS	GPS, POWER BACKUP	153539857	217.98	
931.00	CORNERSTONE OFFICE SYSTEMS	COMPUTER MAINTENANCE~	IN24516	156.16	
931.00	NEWEGG COMPUTERS	PORTABLE GPC MOUNT	153539877	27.99	
931.02	EMERGENCY VEHICLE PRODUCTS	WIPER BLADES FOR OEM FLEET	7599	100.16	
941.00	ERVIN LEASING CO	SHARP MX-M450NB MONO~	22920594	146.69	
955.00	FOREIGN CURRENCY FEE	FRAUDULENT CREDIT CARD ACTIVITY	02062013-1	4.84	
955.00	FOREIGN CURRENCY FEE	CREDIT OF FRAUDULENT CREDIT CARD	02062013-1	-4.84	
955.00	TESCO STORE	FRAUDLENT CREDIT CARD ACTIVITY	02062013	484.42	
955.00	TESCO STORE	CREDIT OF FRAUDULENT CREDIT CARD	02062013-2	-484.42	
958.00	ROE-COMM INC	SIX MOBILE RADIOS FOR HAZMAT AS	333133	4,881.00	pur-009255
		Sub Total 101-426 EMERGENCY MANAGEMENT		**5,674.03**	
101-444	**GENERAL COUNTY PUBLIC IMPROVEMENT**				
958.02	CDW GOVERNMENT, INC.	4 - APC BACK-UPS CS 350	1BBG7KB	348.32	
958.03	D/A CENTRAL INC	PROVIDE ALL LABOR AND MATERIALS TO	35190	1,695.00	pur-009251
958.18	ALRO STEEL CORPORATION	00028063. FLOOR PLATE.	DCM6630KZ	263.94	
958.18	ALRO STEEL CORPORATION	00028063. ANGLE IRON, THREADED ROD FOR	DCL6690KZ	24.84	

Account	Vendor	Description	Invoice	Amount	PO Num
101-444	GENERAL COUNTY PUBLIC IMPROVEMENT	(Continued)			
		Sub Total 101-444 GENERAL COUNTY PUBLIC IMPROVEMENT		**2,332.10**	
101-613	HCS ADMINISTRATION				
728.00	POSTMASTER	PO BOX 42 POST OFFICE BOX FEE FOR 2013	02/06/13	44.00	
730.00	AMAZON.COM	SMALL APPLIANCE POWER CORD	02/13/13	10.87	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#101613225 OFFICE SUPPLIES	082923	256.29	
860.00	HARTMAN, JUSTIN	FEB TRAVEL	0213	10.17	
860.00	MEULMAN, MARC	FEB TRAVEL	0213	25.99	
860.00	VAIL, LINDA	FEB TRAVEL	0213	143.51	
957.00	SHRED-IT	PAPER SHREDDING FOR HCS 2/25/13	9401601589	272.51	
		Sub Total 101-613 HCS ADMINISTRATION		**763.34**	
101-614	VETERANS AFFAIRS				
956.00	MACVC	REGISTRATION FEES FOR JAMES TUCKER AND	REGISTRATION:	80.00	
		Sub Total 101-614 VETERANS AFFAIRS		**80.00**	
101-648	MEDICAL EXAMINER				
808.15	SPARROW HEALTH SYSTEM	FEBRUARY 2013 ME & ADMINISTRATIVE	02282013	35,619.66	
837.00	KALAMAZOO REMOVAL SERVICES	2/3/13-2/27/13 REMOVAL SERVICES FOR	287	3,828.46	
		Sub Total 101-648 MEDICAL EXAMINER		**39,448.12**	
101-681	VETERANS BURIAL				
833.00	HARPER FUNERAL HOME	BURIAL BENEFIT FOR OTHA BURTROM KELLEY	03/12/13	300.00	
833.00	REDMOND FUNERAL HOME	BURIAL BENEFIT FOR DORA BUNKER	03/13/13	300.00	
833.00	CARROTT, JERRI	BURIAL BENEFTI FOR JOHN ARDEN CARROTT	3/6/13	300.00	
833.00	REDMOND FUNERAL HOME	BURIAL BENEFI T FOR ETHEL M. HALL,	2/26/13	600.00	
833.00	MORRIS, DIANNA	BURIAL BENEFIT FOR ROBERT SMITH JR	03/13/13	300.00	
833.00	JOLDERSMA & KLEIN FUNERAL HOME	BURIAL BENEFIT FOR JUANITA L. PHILLIPS,	3/6/13	600.00	
833.00	BLANKE, JACK	BURIAL BENEFIT FOR LEONELLA BLANKE	03/13/13	300.00	
833.00	JOLDERSMA & KLEIN FUNERAL HOME	BURIAL BENEFIT FOR HENRY BUDZYNSKI	03/13/13	300.00	
833.00	LANGELAND MEMORIAL CHAPEL	BURIAL BENEFIT FOR JAMES KLOTH, JOHN	03/13/13	1,500.00	
		Sub Total 101-681 VETERANS BURIAL		**4,500.00**	
101-689	SOLDIERS & SAILORS RELIEF				

Account	Vendor	Description	Invoice	Amount	PO Num
101-689	**SOLDIERS & SAILORS RELIEF**	**(Continued)**			
845.00	HARDINGS MARKET	FOOD & PERSONAL ITEMS FOR MARY TODD	1/24/13	40.00	
845.00	HARDINGS MARKET	FOOD & PERSONAL ITEMS FOR BRIGITTE LONEY	1/23/13	50.00	
845.00	SAVE-A-LOT	FOOD & PERSONAL ITEMS FOR CECIL	1/22/13	40.00	
845.00	SAVE-A-LOT	FOOD & PERSONAL ITEMS FOR CHARLES	1/30/13	40.00	
		Sub Total 101-689 SOLDIERS & SAILORS RELIEF		**170.00**	
101-731	**MSU EXTENSION**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	120.10	
		Sub Total 101-731 MSU EXTENSION		**120.10**	
101-801	**PLANNING**				
808.00	ALLIED TECHNICAL CONSULTANTS	CIVXPLORER HOSTING & SERVICES FROM	43	1,050.00	
860.00	ENOS, JASON	MILEAGE FOR MONTH OF FEB FOR JASON ENOS	FEB13-MI-JE	62.72	
956.00	URBAN & REGIONAL INFORMATION, SYSTEM ASSC	JARNEFELT'S 5 DAY WORKSHOP FOR GIS WITH	096590	1,200.00	
956.00	GIS CERTIFICATION INSTITUTE	CERTIFICATION RENEWAL FOR LOTTA	4807042423000C	115.00	
		Sub Total 101-801 PLANNING		**2,427.72**	
101-954	**INSURANCE**				
911.00	MI MUNICIPAL RISK MGMT AUTH.	POLICY#M0000936 2ND INSTALLMENT	M0000936	235,772.75	
911.00	NULTY AGENCY	KCOUN-2 POLICY CST2001649000 RENEWAL	69861	734.42	
		Sub Total 101-954 INSURANCE		**236,507.17**	
		Total 101 GENERAL FUND		**611,901.54**	
103-000	**NON HEALTH BENEFITS**				
718.01	KAZOO CO SHERIFF'S DEPUTIES, ASSOC MONEY F	FOP MONEY PURCHASE PENSION CONTRIBUTIONS	PPE 3/8/2013	70,046.10	
718.02	NATIONWIDE RETIREMENT SOLUTION	RETIREMENT CONTRIBUTIONS	713-06565	1,229.65	
718.03	KAZOO CO SHERIFF'S DEPUTIES, ASSOC MONEY F	COMMAND OFFICERS PENSION CONTRIBUTIONS	PPE 3/8/2013	4,218.38	
806.00	MIKA MEYERS BECKETT & JONES	CLIENT NO 35610-36504 SERVICES FOR	568817	1,648.80	
911.02	EAGLE CLAIMS MGMT	PREPAYMENT REPORT 3/18/13	03182013	9,568.84	
911.02	EAGLE CLAIMS MGMT	PREPAYMENT REPORT WEEK ENDING 3/15/13	31113	3,380.65	
911.33	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013	9,877.70	
911.37	BLUE CROSS BLUE SHIELD OF MI	007032172-710-0000 DENTAL & VISION	APRIL 2013	14,197.85	

Account	Vendor	Description	Invoice	Amount	PO Num
		Sub Total 103-000 NON HEALTH BENEFITS		**114,167.97**	
103-001	**HEALTH BENEFITS**				
911.04	CORPORATE BENEFIT STRATEGIES, DBA BSWIFT I	FEBRUARY 2013 FSA & COBRA	57563	1,495.96	
911.06	CORPORATE BENEFIT STRATEGIES, DBA BSWIFT I	FEBRUARY 2013 FSA & COBRA	57563	41.00	
911.23	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013	161,138.01	
911.38	BLUE CROSS BLUE SHIELD OF MI	007032172-710-0000 DENTAL & VISION	APRIL 2013	2,708.43	
911.38	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013	19,936.77	
957.10	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013	1,689.66	
957.11	BLUE CROSS BLUE SHIELD OF MI	007032172-710-0000 DENTAL & VISION	APRIL 2013	136.14	
957.11	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013	196.57	
		Sub Total 103-001 HEALTH BENEFITS		**187,342.54**	
		Total 103 EMPLOYEE BENEFITS FUND		**301,510.51**	
104-134	**CIRCUIT COURT TRIAL DIVISION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	144.27	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	23.48	
		Sub Total 104-134 CIRCUIT COURT TRIAL DIVISION		**167.75**	
104-229	**PROSECUTING ATTORNEY**				
805.00	VC ROOM LLC	INTERVIEW FOR P VS. MICHAEL GRIFFIS	19253	425.00	
805.00	HOLIDAY INN	VICTIM/WITNESS LODGING	198907	132.09	
931.00	AUTOMATED BUSINESS EQUIPMENT	SERVICE CONTRACT ON PAITEC ES500	15577	800.00	
963.31	COMPUTER PRODUCTS & RESOURCES	6300P MT 133220 4GB W8P	312119	670.00	
963.31	COMPUTER PRODUCTS & RESOURCES	HP COMPAQ 6300 PRO	312112	5,769.00	pur-009246
963.31	COMPUTER PRODUCTS & RESOURCES	MICROSOFT WIRELESS DESKTOP 2000	312112	252.00	pur-009246
963.31	COMPUTER PRODUCTS & RESOURCES	DVI ADAPTER	312112	232.00	pur-009246
963.31	COMPUTER PRODUCTS & RESOURCES	DVD PORTABLE EXT USB DRIVE AND CASES	312073	176.04	
		Sub Total 104-229 PROSECUTING ATTORNEY		**8,456.13**	
104-276	**COMMUNITY CORRECTIONS**				
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S 8TH DIST FEBRUARY 2013	12325020132	913.00	
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S PTCM FEBRUARY 2013	12325320132	33.00	
		Sub Total 104-276 COMMUNITY CORRECTIONS		**946.00**	

Account	Vendor	Description	Invoice	Amount	PO Num
104-301	**SHERIFF - ADMIN/SUPPORT**				
956.00	CAVNER, CAPRICE	CAPRICE CAVNER MEAL REIMBURSEMENT -	02112013	13.00	
956.00	JANKOWIAK, JULIA	JULIA JANKOWIAK MEAL REIMBURSEMENT -	02112013	13.00	
956.00	DAVIS, ALEXIS	ALEXIS DAVIS MEAL REIMBURSEMENT - LERMA	02112013	13.00	
		Sub Total 104-301 SHERIFF - ADMIN/SUPPORT		**39.00**	
104-302	**SHERIFF - JAIL**				
744.00	NYE UNIFORM CO	UNIFORMS - GREENLEE	410115	139.50	
744.00	NYE UNIFORM CO	UNIFORMS - CHANDLER	408651	223.45	
744.00	OKUN BROTHERS SHOES	UNIFORM SHOES - NEARCHOU	11361631388	103.46	
744.00	NYE UNIFORM CO	UNIFORMS - HERRICK	409924	545.00	
744.00	NYE UNIFORM CO	UNIFORMS - NEARCHOU	410034	381.50	
802.05	ROSCOMMON COUNTY	FEBRUARY INMATE HOUSING	MARCH 1, 2013	960.00	
802.05	K-PEP	FEBRUARY INMATE HOUSING	MARCH 4, 2013	15,840.00	
802.05	OSCEOLA COUNTY SHERIFFS OFFICE	FEBRUARY INMATE HOUSING	MARCH 6, 2013	252.00	
		Sub Total 104-302 SHERIFF - JAIL		**18,444.91**	
104-303	**SHERIFF - FIELD OPERATIONS**				
745.00	FUELMAN OF MICHIGAN, FLEETCOR TECHNOLOGI	ACCT# BG167000 FUEL 2/25 TO 3/3/13	NP37381857	388.86	
745.00	WRIGHT EXPRESS FSC	ACCT# 0423-00-858405-4 MONTHLY FUEL	32344263	2,104.03	
931.02	EMERGENCY VEHICLE PRODUCTS	CUST ID# KCSD REPAIRS TO UNIT #50	S0006586	107.50	
931.02	DYER AUTO BODY	REPAIR TO UNIT # 56	4165	117.00	
931.02	WRAPS & SIGNS BY TRIM IT	REPAIR TO CROWN VIC	1759	514.33	
931.02	M & M MOTOR MALL	OIL FOR YAMAHA GRIZZLYS	736040	77.00	
931.02	EMERGENCY VEHICLE PRODUCTS	CUST ID# KCSD REPAIRS TO UNIT #39	S0006579	32.50	
931.02	EMERGENCY VEHICLE PRODUCTS	CUST ID# KCSD REPAIRS TO UNIT #42	S0006556	429.65	
956.00	MI ASSN OF POLYGRAPH EXAMINERS	LARRY DOWNEY REGISTRATION FEE -	03052013	75.00	
956.00	BAKER, JEFF	JEFF BAKER MEAL REIMBURSEMENT -	03062013	48.25	
956.00	MISSION POINT RESORT	HOTEL DEPOSIT FOR LARRY DOWNEY - MAPE	2001024339	128.82	
		Sub Total 104-303 SHERIFF - FIELD OPERATIONS		**4,022.94**	
104-421	**ANIMAL SERVICES & ENFORCEMENT**				
956.00	MICHIGAN HUMANE SOCIETY	OFFICER EQUINE TRAINING FOR	022213	10.00	
956.00	THEMINS, DEBORAH	BREAKFAST FOR EQUINE CRUELTY TRAINING	030513	7.94	
956.00	MICHIGAN HUMANE SOCIETY	INVESTIGATING HORSE CRUELTY~	022113	10.00	

Account	Vendor	Description	Invoice	Amount	PO Num
104-421	**ANIMAL SERVICES & ENFORCEMENT**	**(Continued)**			
956.00	INGLES, JEFFREY	REIMBURSEMENT FOR BREAKFAST/CRUELTY	022713	8.47	
		Sub Total 104-421 ANIMAL SERVICES & ENFORCEMENT		**36.41**	
		Total 104 LAW ENFORCEMENT		**32,113.14**	
112-000	**TELECOMMUNICATIONS**				
808.00	SIEMENS ENTERPRISE NETWORKS	DUAL CDR PROJECT - LABOR	10248853	555.00	
851.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	3,886.84	
851.01	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	1,022.01	
		Sub Total 112-000 TELECOMMUNICATIONS		**5,463.85**	
112-001	**ENTERPRISE NETWORK**				
730.07	CMS COMMUNICATIONS, INC.	3 - PLANTRONICS CS540/HL10 LIFTER	1303809-IN	810.36	
730.07	CMS COMMUNICATIONS, INC.	3 - CSH40/HL10 HEADSET COMBOS	1304477-IN	804.48	
730.07	CDW GOVERNMENT, INC.	20 - MS BASIC OPTICAL MOUSE - STOCK	1BBGSLV	255.45	
730.07	CMS COMMUNICATIONS, INC.	5 BUSY LIGHT INDICATORS	1304478-IN	120.92	
808.21	PRECISION DATA PRODUCTS	2 - UG020PE - HP 1YR POST WARRANTY NBD	10000374058	537.50	
819.02	ISERVE CO	T1 SERVICES	B1-4800094	401.00	
819.02	CTS COMM CORP	METRO "E" SERVICE	382768	598.00	
819.02	WESTERN MICHIGAN UNIVERSITY	OCC INTERNET SERVICE	CB475 - MARCH	105.27	
819.02	CHARTER COMMUNICATION	MBPS FIBER INTERNET	5150362039 MAI	883.53	
819.02	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	35.49	
968.01	DIGI-KEY CORPORATION	CAPACITORS	35499410	10.68	
968.01	CDW GOVERNMENT, INC.	25 - TRIPP LITE 10FT USB AA 2.0 GOLD	1BB85VS	156.75	
968.01	CDW GOVERNMENT, INC.	8 - IBM SLR TAPE CARTRIDGE BACKUP TAPES	1BBD5ZH	785.44	
968.01	CDW GOVERNMENT, INC.	4 - APC BACKUPS CS350 ~	1BBG7W5	590.57	
968.01	CDW GOVERNMENT, INC.	5 BELKIN 7' CAT6 GIGABIT RJ45 PATCH	1BBBQWW	148.83	
		Sub Total 112-001 ENTERPRISE NETWORK		**6,244.27**	
		Total 112 TECHNOLOGY FUND		**11,708.12**	
115-001	**NAZARETH - B&G**				
735.00	ALL-PHASE ELECTRIC SUPPLY	ACCT#CV-18637 LAMPS	3505-434494	51.42	
744.00	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	35.00	
744.00	MITE-E EXTERMINATING	FEBRUARY PEST CONTOL	39591	80.00	

Account	Vendor	Description	Invoice	Amount	PO Num
115-001	**NAZARETH - B&G**	**(Continued)**			
775.00	KSS ENTERPRISES	ACCT#COUNT160 UNTOUCHABLE TOP 20" BEIGE	818808-1	121.36	
775.00	ONE-WAY PRODUCTS, INC.	ACCT#240400 BOWL BRITE, CAN LINERS	561121	489.10	
775.00	KSS ENTERPRISES	ACCT#COUNT160 CLEANER	818820	187.40	
775.00	INDUSCO SUPPLY CO.	ACCT#COUNT140 ROLL TOWEL, FOAM SOAP,	360820	874.09	
775.00	KSS ENTERPRISES	ACCT#COUNT160 TOILET PAPER	818808	52.52	
852.01	CONSUMERS ENERGY	NAZARETH GAS 3325 GULL RD #56010234	1000 0038 9773	14,541.65	
852.01	CONSUMERS ENERGY	NAZARETH GAS 3299 GULL RD# 35100667	1000 0034 9140	230.52	
852.02	CONSUMERS ENERGY	NAZ ELEC - 3325 GULL RD# 5327653	1000 0038 9906	7,396.77	
852.03	CITY OF KALAMAZOO	NAZ 3617 GULL RD #GCJ00361702	GCJ00361702	13.32	
852.03	CITY OF KALAMAZOO	NAZ 3627 GULL PIT-1 #GCJ00362702	GCJ00362702	23.63	
852.03	CITY OF KALAMAZOO	NAZ WATER 3629 PIT #1 ACTV BLD	GCJ00362902	402.15	
931.00	CUSTOM REPLACEMENT COILS	6 - CONVECTOR COIL, PER QUOTE #13007,	189	1,340.00	pur-009222
931.00	RICHARDS SUPPLY	CUST#312-801515 FAUCET	S007791494.001	152.94	
931.00	MARTIN & ASSOC ENVIRONMENTAL	CUST#KALAMAZOOBGD REMOVE THERMAL SYSTE	3635	609.00	
931.00	ALL-PHASE ELECTRIC SUPPLY	ACCT#CV-18637 FUSEHOLDER, FUSE	3505-434508	8.83	
931.10	O'LEARY PAINT	paint & supplies	000114953	67.19	
934.03	WASTE MANAGEMENT OF MICHIGAN	ACCT#252-0079893-2529-0 MAR 2013 WASTE	7268391-2529-1	349.00	
934.03	REPUBLIC SVCS OF KALAMAZOO MI	ACCT#3-0249-0053183 RECYCLING	0249-003688688	35.00	
934.08	STERICYCLE, INC.	CUST#1036286 MEDICAL WASTE REMOVAL FOR	4003967367	901.90	
		Sub Total 115-001 NAZARETH - B&G		**27,962.79**	
115-002	**NAZARETH OPERATIONS**				
940.00	SISTERS OF ST. JOSEPH	APRIL 2013 NAZARETH COMPLEX RENT PER	040113	10,416.66	
		Sub Total 115-002 NAZARETH OPERATIONS		**10,416.66**	
115-003	**NAZARETH - SUPPLIES**				
941.00	TEAM FINANCIAL GROUP INC	CONTRACT ID#511908-3 COPIERS~	97025	349.00	
941.00	TEAM FINANCIAL GROUP INC	CONTRACT ID#510938 COPIER LEASE~	97020	154.00	
941.00	TEAM FINANCIAL GROUP INC	CONTRACT ID#510771 COPIER LEASE-3	97019	462.00	
		Sub Total 115-003 NAZARETH - SUPPLIES		**965.00**	
		Total 115 NAZARETH FACILITY		**39,344.45**	
208-000	**ADMINISTRATION/SUPPORT**				
776.00	ETNA SUPPLY COMPANY	8121. WESTSIDE BATHROOM SINKS INTEMS:	S100664501.001	601.22	

Account	Vendor	Description	Invoice	Amount	PO Num
208-000	**ADMINISTRATION/SUPPORT**	**(Continued)**			
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	9.85	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	9.85	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	81.27	
850.00	CTS COMM CORP	CBUS-20739. PHONES 3/1-3/31/13.	329277	31.29	
895.01	PLUG & PAY TECHNOLOGIES INC	FEB 2013 MONTHLY MINIMUM.	20130302215719	20.00	
930.00	LOWES	PARK DEPT. BOLTS, PROPANE TORCH.	27596	28.49	
930.00	CARTER LUMBER	G26000113. LUMBER FOR DOCK.	260477546	123.93	
930.00	REPUBLIC SVCS OF KALAMAZOO MI	3-0249-0101775. 30 YD CONTAINER.	0249-003694490	48.00	
930.00	CONSUMERS CONCRETE CORP.	00002009. DUMPING CONCRETE.	84198	8.53	
930.00	HOEKSTRAS TRUE VALUE HARDWARE	LAG & WASHER FOR DOCK REBUILD.	311202	5.70	
930.00	LOWES	PARKS DEPT. LUMBER, PAINT SUPP,	27137	465.60	
930.00	LOWES	PARKS DEPT. ITEMS FOR RO DOCK.	25585	236.84	
930.00	ALRO STEEL CORPORATION	00028063. DIAMOND PLATES FOR WHEELCHAIR	DCF6611KZ	303.24	
931.00	LOWES	PARKS DEPT. LUMBER, PAINT SUPP,	27137	16.37	
931.00	RIDGE AUTO PARTS	8778. YELLOW TRAILER PLUG.	779794	6.77	
931.00	HOEKSTRAS TRUE VALUE HARDWARE	WIRE BRUSH FOR GRINDER (SAND DOCK	311033	16.99	
931.00	HOEKSTRAS TRUE VALUE HARDWARE	PADDLE BIT.	311182	5.99	
931.00	PURITY CYLINDER GASES	34220. ACETYLENE.	00344254	63.49	
931.00	PURITY CYLINDER GASES	34220.WELDING HELMET, GOGGLES.	00344255	84.89	
931.00	LOWES	PARK DEPT. BOLTS, PROPANE TORCH.	27596	5.34	
941.00	WELLS FARGO FINANCIAL LEASING	COPIER LEASE ON KYOCERA AT $63.00/MONTH	6745483594	63.00	
956.00	RACHOWICZ, DAVID	MRPA CONF MILEAGE & PARKING	030113	103.62	
956.00	PAYPAL *R SALES	PURE MI TOURISM CONFERENCE.	2131-6370-1472-	329.00	
957.00	SCHOOLCRAFT TWP TREAS.	SCHOOLCRAFT TWP COMBINATION	03/08/13	100.00	
957.00	STATE OF MICHIGAN	EXPO CTR CAMPGROUND LICENSE CHANGES.	031513	248.00	
		Sub Total 208-000 ADMINISTRATION/SUPPORT		**3,017.27**	
208-001	**MARKIN GLEN**				
776.00	CARTER LUMBER	G26000113. SCREWS AND POST.	260478235	59.69	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	4.13	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	4.13	
850.00	CTS COMM CORP	CBUS-20739. PHONES 3/1-3/31/13.	329277	31.69	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	13.12	
931.00	LOWES	PARKS DEPT. OIL SEPERATOR COVER PARTS:	27876	48.52	
931.00	RIDGE AUTO PARTS	8778. K-30 WINDOW REGULATOR.	780215	64.53	

Account	Vendor	Description	Invoice	Amount	PO Num
208-001	**MARKIN GLEN**	**(Continued)**			
931.00	SHERWIN WILLIAMS	6647-8. OIL SEPERATOR COVER PAINT.	1120-7	52.64	
		Sub Total 208-001 MARKIN GLEN		**278.45**	
208-003	**COLD BROOK**				
776.00	JONS TO GO	PORTABLE RESTROOM 3/1-3/28/13.	047011	85.00	
776.00	KAR LABORATORY	131412. DRINKING WATER ANALYSIS.	131412	13.00	
776.00	ETNA SUPPLY COMPANY	8121. GRID STRAINERS FOR RESTROOM.	S100671959.001	40.24	
776.00	KAR LABORATORY	131501. DRINKING WATER ANALYSIS.	131501	13.00	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	5.55	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	5.55	
850.00	CTS COMM CORP	IBUS-11340. PHONE 3/1-3/31/13.	327647	39.39	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	15.32	
931.14	KATZ WELL DRILLING INC	VALVE REPLACEMENT.	10581	415.00	
		Sub Total 208-003 COLD BROOK		**632.05**	
208-004	**PRAIRIE VIEW**				
776.00	JONS TO GO	HANDICAP RESTROOM 3/1-3/28/13.	047012	90.00	
776.00	KAR LABORATORY	131412. DRINKING WATER ANALYSIS.	131412	13.00	
776.00	KAR LABORATORY	131501. DRINKING WATER ANALYSIS.	131501	13.00	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	4.13	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	4.13	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	12.51	
850.00	ATT REMITTANCE	269 649-4737 419 2. PHONE.	269649473702	65.74	
		Sub Total 208-004 PRAIRIE VIEW		**202.51**	
208-005	**RIVER OAKS**				
776.00	SHERWIN WILLIAMS	6711-6647-8. ROLLER TRAYS FOR DOCK.	3065-1	13.71	
776.00	SHERWIN WILLIAMS	6711-6647-8. PAINT SUPPLIES FOR BOAT	0999-5	128.10	
776.00	LOWES	PARKS DEPT. HEARING PROTECTION EARMUFF.	27597	17.07	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	14.70	
850.00	CTS COMM CORP	CBUS-20739. PHONES 3/1-3/31/13.	329277	31.29	
934.07	LOWES	PARKS DEPT. LUMBER, PAINT SUPP,	27137	10.42	
		Sub Total 208-005 RIVER OAKS		**215.29**	

Account	Vendor	Description	Invoice	Amount	PO Num
208-006	**FAIRGROUNDS**				
775.00	RIDGE AUTO PARTS	8778. PROTECTANT.	780560	5.99	
775.00	ALL-PHASE ELECTRIC SUPPLY	CV-18638. LIGHT BULBS.	3505-434121	147.24	
775.00	ONE-WAY PRODUCTS, INC.	240400. HAND CLEANER.	560838	148.00	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	22.54	
811.00	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	22.54	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	16.50	
901.05	CHARTER MEDIA	79510. TV ADVERTISING.	INV-1215457	342.00	
930.01	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725548558	14.91	
930.01	CINTAS CORP.	07385. MAT AND UNIFORM RENTAL.	725550923	14.91	
930.01	J & J LOCKSMITHS	2192. REPAIR LOCK.	54164	98.00	
930.01	ESPER ELECTRIC LTD	37715. ELECTRICAL FOR ATM & POP MACH.	558	195.28	
		Sub Total 208-006 FAIRGROUNDS		**1,027.91**	
208-008	**KRV TRAILWAY PROGRAMMING**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	6.58	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	60.66	
737.00	RATHCO SAFETY SUPPLY	TWELVE ALUMINUM SIGNS AND HARDWARE -	141340	327.60	
737.00	MEIJER INC.	SUPPLIES FOR VOLUNTEER TRAINING	104833	32.27	
737.00	FIRST FULFILLMENT INC	POSTAGE FOR 18,300 KRVT SPRING	9765P	2,671.80	pur-009313
737.00	PANERA BREAD	REFRESHMENTS FOR VOLUNTEER TRAINING	622	60.24	
808.00	DISPLAYS 2 GO	2 TRADE SHOW TABLE CLOTHS FOR KRVT	0692802	256.54	
808.00	THINGSTADO.COM	ADVERTISING ON THINGSTADO.COM	22419	325.00	
808.00	PROMO DIRECT	700 KRVT LANYARDS	N41949	963.00	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	30.65	
860.00	LEWIS, KYLE	019835 JANUARY TO FEBRUARY MILEAGE	010213	52.55	
860.00	DEATHERAGE, KATIE	030781 FEBRUARY TO MARCH MILEAGE	020313	54.41	
956.00	RADISSON HOTEL	HOTEL ACCOMODATIONS TO ATTEND MICHIGAN	1536155	385.70	
956.00	RADISSON HOTEL	HOTEL ACCOMODATIONS TO ATTEND MICHIGAN	1536156	385.20	
956.00	MICHIGAN RECREATION &PARK ASSN	MRPA TRAIL SUMMIT REGISTRATION FOR JILL	10697	125.00	
956.00	LEWIS, KYLE	KYLE LEWIS FEBRUARY 2013 M&IE	030413	161.94	
956.00	DEATHERAGE, KATIE	KATIE DEATHERAGE'S FEBRUARY 2013 M&IE	022528	178.21	
		Sub Total 208-008 KRV TRAILWAY PROGRAMMING		**6,077.35**	
			Total 208 PARKS	**11,450.83**	

Account	Vendor	Description	Invoice	Amount	PO Num
215-141	**FOC FUND**				
760.10	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	46.54	
760.10	THE CARTRIDGE DOCTOR	FOUR REFILLED AND ONE REPAIRED TONER	1562	295.00	
760.10	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	97.36	
760.10	WEST MICHIGAN BUSINESS FORMS	2020 BENCH WARRANT FORMS.~	00014588	457.16	
760.10	SHRED LEGAL LLC	4 SHREDDING CONSOLES.~	20531	48.13	
807.03	LEXISNEXIS	CLEAR SEARCHES FOR THE MONTH OF	826761270	393.12	
807.03	LEXISNEXIS	SEARCHES FOR THE MONTH OF FEBRUARY.	1044560-201302	30.95	
850.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	42.02	
860.00	SWAGLER, CINDY	MEAL WHILE ATTENDING USER GROUP.	02152013	8.84	
952.00	PARK PLACE COUNSELING ASSOC	PSYCH SERVICES FOR 13-5023 DM.~	03052013	685.00	
952.00	HOUSEHOLDER, WAYNE	PSYCH SERVICES FOR F12-6988 DC.~	03122013	205.00	
952.00	CAMPBELL & BROOKS PSYCH, PLC	PSYCH SERVICES FOR 12-7029 DM.~	03112013	375.00	
952.00	HOUSEHOLDER, WAYNE	PSYCH SERVICES FOR G12-6284 DM.~	03012013	258.00	
952.00	WEBLEY, MS,MA, LANCE	PSYCH SERVICES FOR 12-7278-DC.~	03022013	875.00	
952.00	DMITRUK, PH.D., VICTOR M.	PSYCH SERVICES FOR 12-6319 DC. ~	02202013	1,085.00	
956.00	GRAND TRAVERSE RESORT	LODGING FOR K.N. CRUM DURING FOCA	RES 4129749412	359.52	
956.00	WAGNER, ASHLEY	ROUNTRIP MILEAGE FOR TRAVEL TO NEW	01302013	91.08	
		Sub Total 215-141 FOC FUND		**5,352.72**	
		Total 215 FOC FUND		**5,352.72**	
220-120	**DAVIS CREEK STREAM STABILIZATION**				
808.00	KIESER & ASSOCIATES, LLC	DAVIS CREEK STREAM STABILIZATION	13-445	4,466.91	
		Sub Total 220-120 DAVIS CREEK STREAM STABILIZATION		**4,466.91**	
		Total 220 DRAIN COMMISSION OFFICE GRANTS		**4,466.91**	
221-201	**ADMINISTRATION**				
808.00	NETSMART PUBLIC HEALTH INC	INSIGHT-COMPREHENSIVE CLINICAL MGMT	RCB000022053	19,948.33	
901.00	WKFR-FM	6 WEEK 60 SEC ADVERTISEMENTS FOR THE DO	115839	120.00	pur-009269
901.00	WKFR-FM	8 WEEK 60 SEC ADVERTISEMENTS FOR THE DO	115708	134.50	pur-009269
		Sub Total 221-201 ADMINISTRATION		**20,202.83**	
221-204	**ORAL HEALTH PROGRAM**				
732.00	MEIJERS, INC.	FELT, PORTFOLIO, GLUE, PAINT, RUBBER	2/26/13	49.62	

Account	Vendor	Description	Invoice	Amount	PO Num
221-204	**ORAL HEALTH PROGRAM**	**(Continued)**			
744.00	UNIFORM CITY	UNIFORMS FOR DENTAL STAFF	02/14/13	135.91	
744.00	SCRUBS & BEYOUND	UNIFORMS FOR DENTAL STAFF	02/13/13	175.93	
744.00	SCRUBS & BEYOUND	UNIFORMS FOR DENTAL CLINIC STAFF	02/07/13	815.68	
744.00	UNIFORM CITY	DENTAL UNIFORMS	02/08/13	27.99	
744.00	UNIFORM ADVANTAGE	UNIFORMS FOR DENTAL CLINIC STAFF	02/08/13	1,025.96	
744.00	SCRUBS & BEYOUND	UNIFORMS	2/27/13	345.84	
745.00	STAR TRUCK RENTALS	FUEL FOR DENTAL MOBILE UNIT 3/8/13	AF53448	139.23	
745.00	STAR TRUCK RENTALS	FUEL FOR MOBILE DENTAL UNIT	AF52903	204.91	
760.00	PATTERSON DENTAL SUPPLY	ACCT#REGULAR PO#221204301 DENTAL	575/1686669	112.75	
760.00	HENRY SCHEIN, INC.	ACCT#534337 ORDER#07388057 DENTAL	4900650-01	1,148.48	
760.00	MEIJERS, INC.	SURGE PROTECTOR, OUTLET, CLIP BOX,	2/28/13	33.44	
760.00	WALMART	BOAT CMP HSE	2/14/13	10.27	
760.00	FLEX-ABLE HOSE	FLEX-ABLE HOSE 50'	3/1/13	47.93	
760.00	HENRY SCHEIN, INC.	ACCT#534337 ORDER#03915103 DENTAL	5499255-01	25.78	
760.00	MEIJERS, INC.	FASTENER, VELCRO, BATTERY, BAGS, AIR	2/7/13	81.08	
838.00	SPACE MAINTAINERS	ACCT# 004233 SINGLE LOOP SPACE	266174	57.45	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	128.66	
852.02	CONSUMERS ENERGY	DENTAL VAN ELEC 1302LAMONT#3032147	1000 5035 0709	233.01	
895.02	HENRY SCHEIN PRACTICE SOLUTION	ACCT#4860 JAN 2013 ECLAIMS FOR DENTAL	4711429	168.80	
911.00	NULTY AGENCY	ACCT#KCOUN-2 MOBILE DENTAL UNIT	69854	7,169.54	
911.00	NULTY AGENCY	ACCT#KCOUN-2 MOBILE DENTAL UNIT	69853	849.17	
968.01	CDW GOVERNMENT, INC.	CANON IMAGEFORMULA DR-C130 SCANNER	1BB85LS	482.49	
		Sub Total 221-204 ORAL HEALTH PROGRAM		**13,469.92**	
221-206	**LABORATORY SERVICES**				
760.09	REMEL INC	PAYER 448458 BLOOD AGARS, AGARS FOR LAB	9002316520	136.33	
860.00	HOOGENBOOM, AARON	FEB TRAVEL	0213	91.53	
931.00	TOBY'S INSTRUMENTS	LAB MICROSCOPE SEMI-ANNUAL SERVICE	29118	200.00	
		Sub Total 221-206 LABORATORY SERVICES		**427.86**	
221-208	**VISION AND HEARING**				
730.00	CREATIVE VISUALS	HCS LETTERHEAD, #10 ENVELOPES	90593	927.23	
860.00	RANTZ, KELLY	FEB TRAVEL	0213	136.73	
860.00	POWELL, ANNETTE	FEB TRAVEL	0213	33.34	
860.00	WEICHHAND, MARILYN	FEB TRAVEL	0213	61.59	

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221-208	**VISION AND HEARING**	**(Continued)**			
		Sub Total 221-208 VISION AND HEARING		**1,158.89**	
221-217	**HOUSEHOLD HAZARDOUS WASTE**				
730.05	SAFETY SERVICES INC	ACCT#11000700-02 RED NYLON GLOVES	037985	19.28	
730.05	MEIJERS, INC.	TISSUES, FLASHLIGHT, DUCT TAPE, BAGS,	020513	74.88	
808.00	ENVIRONMENTAL RECYCLING GROUP	CUST ID#4195 REMOVAL OF HAZARDOUS WASTE	111566	3,951.82	
852.00	CITY OF KALAMAZOO	HHW 1301 LAMONT #W006338548	LAT00130101	35.14	
852.00	CONSUMERS ENERGY	HHW ELECTRIC - 1302 LAMONT AVE~	1000 2825 5097	342.86	
860.00	DEWHIRST, THOMAS	FEB TRAVEL	0213	127.13	
934.03	WASTE MANAGEMENT OF MICHIGAN	ACCT#252-0079894-2529-8 MAR 2013 WASTE	7268392-2529-9	44.00	
934.03	REPUBLIC SVCS OF KALAMAZOO MI	RECYCLING FOR HHW 1/1/13-1/31/13	02/08/13	26.00	
		Sub Total 221-217 HOUSEHOLD HAZARDOUS WASTE		**4,621.11**	
221-218	**CLINICAL SERVICES ADMINISTRATION**				
730.00	INTEGRITY BUSINESS SOLUTIONS	ACCT#110335 PO#2212180219 CHAIR	867686-0	353.22	
730.00	INTEGRITY BUSINESS SOLUTIONS	CREDIT FOR RETURNED CHAIR	C 867686-0	-353.22	R
860.00	NORMAN, LYNNE	FEB TRAVEL	0213	77.97	
		Sub Total 221-218 CLINICAL SERVICES ADMINISTRATION		**77.97**	
221-221	**MATERNAL & CHILD HEALTH ADMINISTRATION**				
860.00	LENZ, DEBRA	JAN, FEB TRAVEL	0213	27.12	
		Sub Total 221-221 MATERNAL & CHILD HEALTH ADMINISTRATION		**27.12**	
221-222	**HEALTH PROMOTION & DISEASE PREV ADMIN**				
956.00	MOORE, JULIE L	FEB TRAVEL	0213	107.35	
		Sub Total 221-222 HEALTH PROMOTION & DISEASE PREV ADMIN		**107.35**	
221-225	**IMMUNIZATION CLINIC**				
730.00	ZEMLICK OFFICE PRODUCTS	CREDIT FOR RETURNED INDEX FLAGS	082725	-6.32	
730.05	GORDON FOOD SERVICE	ACCT#176610042 TOWELS, CRACKERS, CUPS,	912095025	63.41	
760.00	CENTER MEDICAL SUPPLY	ORDER#1189545 MEDICAL SUPPLIES	1218909	178.53	
760.00	CENTER MEDICAL SUPPLY	ORDER#1189545 MEDICAL SUPPLIES	1218942	56.51	
760.01	MERCK & CO INC	ACCT#57760 MMR VACCINE	7004067948	530.30	
760.01	GLAXO SMITH KLINE	ACCT#791228 ENGERIX-B, TWINRIX VIAL	31021434	1,195.00	

Account	Vendor	Description	Invoice	Amount	PO Num
221-225	**IMMUNIZATION CLINIC**	**(Continued)**			
760.01	MERCK & CO INC	ACCT#57760 PNEUMOVAX VACCINE	7004071084	631.34	
760.01	CRUCELL VACCINES INC	TYPHOID VACCINE	2/21/13	1,020.00	
760.01	SANOFI PASTEUR INC	ACCT#70016349 TUBERSOL, YF-VAX VACCINE	901263269	989.74	
956.00	AMTRAK	R/T TRAIN TICKETS FOR NICOLE WILSON &	02/15/13	77.00	
956.00	NATIONAL FOUNDATION FOR, INFECTIOUS DISEAS	CLINICAL VACCINOLOGY COURSE FEE FOR	2/21/13	375.00	
957.54	ATT REMITTANCE	ACCT# 269 344-7629 943 3 MDCH FLENNER	269344762903	118.37	
		Sub Total 221-225 IMMUNIZATION CLINIC		**5,228.88**	
221-226	**COMMUNICABLE DISEASE SURVEILLANCE**				
838.00	BORGESS MEDICAL CENTER	CONTRACTUAL LAB SERVICES FOR FEB 2013	LAB BILLING	84.32	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	9.41	
956.00	AMTRAK	R/T TRAIN TICKETS FOR NICOLE WILSON &	02/15/13	77.00	
956.00	NATIONAL FOUNDATION FOR, INFECTIOUS DISEAS	CLINICAL VACCINOLOGY COURSE FEE FOR	2/21/13	375.00	
		Sub Total 221-226 COMMUNICABLE DISEASE SURVEILLANCE		**545.73**	
221-227	**STD**				
732.00	JOURNEY WORKS PUBLISHING	TATOOS & BODY PIERCING BROCHURES	02/14/13	23.50	
732.00	ETR ASSOCIATES	PAMPHLETS FOR STD	02/13/13	229.60	
760.00	CENTER MEDICAL SUPPLY	ORDER#1189542 MEDICAL SUPPLIES	1218916	161.37	
760.00	TOTAL ACCESS GROUP INC	ACCT#C1552 LUBRICATED LATEX CONDOMS FOR	IN00150072	189.00	
838.00	BORGESS MEDICAL CENTER	CONTRACTUAL LAB SERVICES FOR FEB 2013	LAB BILLING	112.04	
956.00	AMTRAK	R/T TRAIN TICKET FOR NATHAN MILLER FROM	02/06/13	54.00	
956.00	HOTELS.COM	2 NIGHT STAY FOR NATHAN MILLER IN	02/07/13	345.54	
957.00	CLIA LABORATORY PROGRAM	CLIA LABORATORY CERTIFICATE FEE	23D2028515	50.00	
		Sub Total 221-227 STD		**1,165.05**	
221-301	**HIV COUNSELING & TESTING**				
860.00	BALL, SANDY	JAN, FEB TRAVEL	0213	64.97	
957.00	CLIA LABORATORY PROGRAM	CLIA LABORATORY CERTIFICATE FEE	23D2028515	50.00	
		Sub Total 221-301 HIV COUNSELING & TESTING		**114.97**	
221-501	**ENVIRONMENTAL ADMINISTRATION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#2215010225 OFFICE SUPPLIES	082922	81.88	
860.00	CARDIFF, DEBORAH	FEB TRAVEL	0213	246.62	

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221-501	**ENVIRONMENTAL ADMINISTRATION**	**(Continued)**			
956.00	HOLIDAY INN	LODGING FOR DEB CARDIFF FOR 3 NIGHT	3/4/13	238.50	
		Sub Total 221-501 ENVIRONMENTAL ADMINISTRATION		**567.00**	
221-502	**EH-FOOD SAFETY & FACILITIES DIVISION**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	38.52	
860.00	SHERIDAN, SANDRA	FEB TRAVEL	0213	37.85	
860.00	VARTORELLA, TED	FEB TRAVEL	0213	310.75	
860.00	SELLES, CONNIE	FEB TRAVEL	0213	141.82	
860.00	SCHENKHUIZEN, FRANK	FEB TRAVEL	0213	105.09	
860.00	JOHNSON, VERN	FEB TRAVEL	0213	170.23	
860.00	FIFIELD, NEIL	FEB TRAVEL	0213	229.96	
860.00	KUJAWA, CHRIS	FEB TRAVEL	0213	310.75	
		Sub Total 221-502 EH-FOOD SAFETY & FACILITIES DIVISION		**1,344.97**	
221-503	**EH-LAND, WATER & WASTEWATER DIVISION**				
760.13	FORESTRY SUPPLIERS INC	QUICK CONNECT AUGER BUCKETS FOR EH	41121100	327.59	
818.00	KAR LABORATORY	PROJ#131393 JAN 2013 ANALYTICAL CHARGES	131393	611.00	
860.00	JARANOWSKI, TODD	FEB TRAVEL	0213	253.12	
860.00	THOMAS, MARK	FEB TRAVEL	0213	194.36	
860.00	NICHOLAS, HEATHER	FEB TRAVEL	0213	75.14	
860.00	POLS, LUCUS	FEB TRAVEL	0213	280.81	
860.00	THORSON, SAMANTHA	FEB TRAVEL	0213	38.42	
860.00	KOSAK, JENNIFER	FEB TRAVEL	0213	111.31	
956.00	POLS, LUCUS	FEB TRAVEL	0213B	80.80	
		Sub Total 221-503 EH-LAND, WATER & WASTEWATER DIVISION		**1,972.55**	
			Total 221 HEALTH	**51,032.20**	
229-000	**ACCOMMODATION TAX**				
901.06	HOWARD PRINTING	JOB 15266. 2013 PARKS BROCHURE.	49219	957.00	
901.06	GREATER KALAMAZOO, WOMEN'S LIFESTYLE	PARKS AD.	031213	225.00	
901.06	VINEYARD PRESS	KALPA. FLASHES BRIDAL GUIDE PARKS AD.	022813	199.00	
901.06	FEDEX OFFICE	DISPLAY RACK RETURN SHIPPING.	021913	37.89	
901.06	DISPLAYS 2 GO	100685187. DISPLAY RACKS.	100685187	222.18	
985.05	KALAMAZOO COUNTY AGRICULTURAL	KAL CO FAIR BILL OF SALE/CLAIMS RELEASE	021913	42,000.00	

Account	Vendor	Description	Invoice	Amount	PO Num
229-000	**ACCOMMODATION TAX**	**(Continued)**			
		Sub Total 229-000 ACCOMMODATION TAX		**43,641.07**	
		Total 229 ACCOMMODATION TAX		**43,641.07**	
239-130	**YOUNG ADULT DIVERSION COURT (YADC)**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	59.25	
		Sub Total 239-130 YOUNG ADULT DIVERSION COURT (YADC)		**59.25**	
		Total 239 DISTRICT COURT GRANTS		**59.25**	
240-110	**MALE DRUG COURT**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	0.18	
		Sub Total 240-110 MALE DRUG COURT		**0.18**	
240-120	**MALE DRUG COURT**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	54.56	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	46.15	
801.08	K-PEP	URINE SCREENS FOR FEB. 2013	02/2013	510.00	
801.08	MEDTOX LABORATORIES INC	URINE SCREENS FOR FEB. 2013	02201397244	2,378.00	
808.00	K-PEP	HOUSING FOR FEBRUARY 2013	02/13	2,619.00	
808.00	K-PEP	TREATMENT FOR FEB. 2013	02/13	1,047.00	
956.00	MADCP	MADCP CONF - MEN'S DRUG CT	1137933-525188	556.00	
		Sub Total 240-120 MALE DRUG COURT		**7,210.71**	
		Total 240 MALE DRUG COURT		**7,210.89**	
242-120	**WOMEN'S DRUG COURT**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 2/25/13 - 3/1/13	03/01/13	4.88	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	11.94	
801.08	K-PEP	URINE SCREENS FOR FEB. 2013	02/2013	120.00	
801.08	MEDTOX LABORATORIES INC	URINE SCREENS FOR FEB. 2013	02201397244	2,196.00	
808.00	K-PEP	HOUSING FOR FEBRUARY 2013	02/13	3,152.50	
808.00	IMBROCK, DEBRA A	TREATMENT FOR FEB. '13	02/13	2,585.00	
956.00	MADCP	MADCP CONF- WOMEN'S DRUG COURT	1137933-525156	834.00	

Account	Vendor	Description	Invoice	Amount	PO Num
		Sub Total 242-120 WOMEN'S DRUG COURT		**8,904.32**	
		Total 242 WOMEN'S DRUG COURT		**8,904.32**	
243-120	**W.K. KELLOGG FOUNDATION GRANT**				
850.00	RHINO MEDIA PRODUCTIONS	PARKTRADESCENTER WIFI	02062013	35.00	
860.00	KHATRI, JAISHREE	FEB TRAVEL	022013	73.45	
940.00	PARK CORPORATION	YOTP RENT FOR FEB 2013	022013	595.00	
950.00	BEST BUY	GIFT CERT	02132013	423.99	
950.00	AMERICAN FREIGHT FURNITURE	4170 SIERRA COCOA LOVESEAT, 4170 SIERRA	02132013	400.00	
		Sub Total 243-120 W.K. KELLOGG FOUNDATION GRANT		**1,527.44**	
243-130	**YOTP GRANTS**				
850.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	72.62	
850.00	RHINO MEDIA PRODUCTIONS	PARK TRADES CENTER WIFI	02272013	35.00	
911.07	AUTO OWNERS INSURANCE	YOTP INSURANCE	03152013	472.00	
950.00	METRO TRANSIT	13 MONTHLY UNLIMITED BUS PASSES	02262013	780.00	
950.00	MEIJERS, INC.	GIFT CARD	02262013	100.00	
950.00	WEST MICHIGAN BUDOKAN	CLASS MEMBERSHIP	02252013	85.00	
		Sub Total 243-130 YOTP GRANTS		**1,544.62**	
		Total 243 W.K. KELLOGG FOUNDATION GRANT		**3,072.06**	
245-120	**DWI DRUG COURT**				
801.08	REDWOOD TOXICOLOGY LAB INC	UA'S SOB COURT FEBRUARY 2013	12324820132	2,917.50	
865.00	KALAMAZOO 10 MOVIE THEATER	$10 GIFT CARDS TO KALAMAZOO 10 FOR	11252	202.00	
865.00	KALAMAZOO 10 MOVIE THEATER	$10 GIFT CARDS TO KALAMAZOO 10 FOR	11253	92.00	
865.00	KALAMAZOO 10 MOVIE THEATER	$10 GIFT CARDS TO KALAMAZOO TEN FOR	11251	202.00	
		Sub Total 245-120 DWI DRUG COURT		**3,413.50**	
		Total 245 DWI DRUG COURT		**3,413.50**	
248-120	**EMERGENCY PREPAREDNESS**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	38.01	
860.00	BYRNE, JEANNIE	FEB TRAVEL	0213	379.68	
956.00	TRAVELOCITY.COM	TRAVELOCITY FEE FOR JEANIE BYRNE FOR	02/07/13	9.99	

Account	Vendor	Description	Invoice	Amount	PO Num
248-120	**EMERGENCY PREPAREDNESS**	**(Continued)**			
956.00	DELTA AIRLINES	R/T FLIGHT FOR JEANNIE BYRNE FROM	02/07/13	553.60	
956.00	NACCHO	REGISTRATION FEE FOR JEANNIE BYRNE FOR	02/11/13	525.00	
		Sub Total 248-120 EMERGENCY PREPAREDNESS		**1,506.28**	
		Total 248 EMERGENCY PREPAREDNESS		**1,506.28**	
252-100	**HOMELAND SECURITY GRANT**				
850.00	VERIZON WIRELESS	CELL PHONES FOR (3) PLANNERS & RACES~	9700124189(2)	280.32	
850.00	GLOBALSTAR LLC	SATELLITE PHONES FOR MOBILE COMMAND~	4543722	84.79	
941.00	DIRECTV INC	SATELITTE ACCESS FOR MOBILE COMMAND /	19813530049	18.00	
		Sub Total 252-100 HOMELAND SECURITY GRANT		**383.11**	
		Total 252 STATE HOMELAND SECURITY GRANT PROGRAM		**383.11**	
263-000	**LOCAL CORRECTIONS OFFICERS TRAINING FUND**				
956.18	AMWAY GRAND PLAZA HOTEL	AJA CONFERENCE HOTEL RESERVATION -	48070424230000	-899.25	
956.18	AMERICAN JAIL ASSOCIATION	REGISTRATION FEES AJA CONFERENCE -	15269	1,350.00	
956.18	AMWAY GRAND PLAZA HOTEL	AJA CONFERENCE HOTEL RESERVATION -	326SF2CH	899.25	
		Sub Total 263-000 LOCAL CORRECTIONS OFFICERS TRAINING FUND		**1,350.00**	
		Total 263 LOCAL CORRECTIONS OFFICERS TRAINING FUND		**1,350.00**	
266-000	**DRUG LAW ENFORCEMENT**				
958.00	J&N TACTICAL	VANDAL BR-5 - BREAK AND RAKE TOOL FOR	900174	424.00	
		Sub Total 266-000 DRUG LAW ENFORCEMENT		**424.00**	
		Total 266 DRUG LAW ENFORCEMENT		**424.00**	
275-120	**PROSECUTORS COOPERATIVE REIMBURSEMENT**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	40.98	
807.01	NATL CHILD SUPPORT ENFOR ASSN	ANNUAL MEMBERSHIP TERM: 6-1-2013 -	22370340	100.00	
807.01	LEXISNEXIS	NEW ACCOUNT ACTIVITY FOR FEBRUARY 2013	20130228	50.00	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	12.18	
860.00	PORN, CHARLES	CHARLES PORN TRAVEL MILEAGE	030120132	327.70	
860.00	ALOFS, KENNETH	KEN ALOFS TRAVEL MILEGE REIMBURSEMENT	030120131	257.64	

Account	Vendor	Description	Invoice	Amount	PO Num
275-120	**PROSECUTORS COOPERATIVE REIMBURSEMENT**	**(Continued)**			
860.00	HATTER, GREG	GREG HATTER TRAVEL MILEAGE	03012013	40.12	
900.01	EURO GLOBAL CORPORATION	PERSONAL SERVICE FOR ROBERT OLDEN JR.	03042013	94.50	
955.06	IRON MOUNTAIN	FEBRUARY 2013 STORAGE: SERVICE PERIOD	GPD3132	536.60	
956.00	P.A.A.M.	P.A.A.M. CONFERENCE PAYMENT BROWER,	47J14338D56297	870.00	
956.00	P.A.A.M.	P.A.A.M. CONFERENCE PAYMENT GRANZOW,	8AH831703V545	870.00	
956.00	P.A.A.M.	P.A.A.M. CONFERENCE PAYMENT ALOFS, ZOMER	4D213858DV266	870.00	
956.00	P.A.A.M.	P.A.A.M. CONFERENCE PAYMENT HATTER, PORN	3C000128NG886	870.00	
		Sub Total 275-120 PROSECUTORS COOPERATIVE REIMBURSEMENT		**4,939.72**	
		Total 275 PROSECUTORS COOPERATIVE REIMB. GRANT		**4,939.72**	
280-121	**ADMINISTRATION**				
730.05	MEIJERS, INC.	STRAWBERRIES, COOKIES	02142013	6.99	
730.05	IT TAKES TWO	VOLUNTEER THANK YOU CARDS FOR AAA	02/14/13	25.65	
860.00	SIVAK, JUDY	FEB TRAVEL	0213	93.79	
860.00	STINSON, LUCINDA	FEB TRAVEL	0213	17.52	
901.00	KALAMAZOO GAY LESBIAN RESOURCE	REGISTRATION FEE FOR PRIDE 2013	2/20/13	250.00	
950.21	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#2801210225A OFFICE SUPPLIES	082918	19.44	
950.21	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#2801210225B OFFICE SUPPLIES	082919	14.40	
956.00	STINSON, LUCINDA	FEB TRAVEL	0213	127.65	
		Sub Total 280-121 ADMINISTRATION		**555.44**	
280-122	**PROVIDERS**				
950.84	COVENANT SENIOR DAY PROGRAM	CONTRACTUAL AGING SERVICES FEBRUARY 2013	FEBRUARY 201	1,077.30	
951.31	COVENANT SENIOR DAY PROGRAM	CONTRACTUAL AGING SERVICES FEBRUARY 2013	FEBRUARY 201	2,294.50	
951.38	SEARCH WILLOUGHBY, DEBORAH E	FEBRUARY 2013 CONTRACTUAL AGING SERVICES	FEBRUARY 201	502.40	
951.43	ALLIANCE FOR COMMUNITY SUPPORT	FEBRUARY 2013 CONTRACTUAL AGING SERVICES	FEBRUARY 201	1,031.33	
951.45	ALLIANCE FOR COMMUNITY SUPPORT	FEBRUARY 2013 CONTRACTUAL AGING SERVICES	FEBRUARY 201	65.80	
		Sub Total 280-122 PROVIDERS		**4,971.33**	
280-124	**OMBUDSMAN**				
850.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	2.04	
860.00	WEIR, JOHN	FEB TRAVEL	0213	1,340.51	
860.00	JONKER, KELLY	FEB TRAVEL	0213	172.32	
956.00	WEIR, JOHN	FEB TRAVEL	0213	84.75	

Account	Vendor	Description	Invoice	Amount	PO Num
280-124	**OMBUDSMAN**	**(Continued)**			
			Sub Total 280-124 OMBUDSMAN	**1,599.62**	
280-127	**LIFELINE GRANT**				
730.05	IT TAKES TWO	VOLUNTEERS KNOW THAT BOOKLETS	2/25/13	88.50	
732.00	LEFORT CARDAS & ASSOCIATES	30 CPSMP WORKBOOKS	38	589.99	
808.00	BOUR, NORMA	LIFELINE GRANT	2/18/13-3/1/13	762.50	
			Sub Total 280-127 LIFELINE GRANT	**1,440.99**	
			Total 280 AREA AGENCY ON AGING	**8,567.38**	
282-120	**PASS PROGRAM**				
860.00	REED, MARILYN	FEB TRAVEL	0213	278.55	
860.00	NASH, PATRICIA	FEB TRAVEL	0213	53.67	
860.00	NASH, PATRICIA	JAN TRAVEL	0213	27.68	
860.00	ZEMLICK, ANNE	FEB TRAVEL	0213B	367.75	
			Sub Total 282-120 PASS PROGRAM	**727.65**	
282-121	**ADMINISTRATION**				
968.01	CENTER FOR INFO MANAGEMENT INC	APRIL 2013 MONTHLY MAINTENANCE	APRIL 2013	120.00	
			Sub Total 282-121 ADMINISTRATION	**120.00**	
282-122	**CASE MANAGEMENT**				
860.00	ZEMLICK, ANNE	FEB TRAVEL	0213	7.34	
860.00	ADLAM, JUDY	FEB TRAVEL	0213	8.47	
860.00	JOHNSON, ELISA	JAN TRAVEL	0213	12.43	
860.00	NASH, PATRICIA	JAN TRAVEL	0213	46.33	
860.00	ADLAM, JUDY	FEB TRAVEL	0213	55.94	
860.00	NASH, PATRICIA	FEB TRAVEL	0213	72.89	
860.00	REED, MARILYN	FEB TRAVEL	0213	37.29	
860.00	WASCHE, KRISTIN	FEB TRAVEL	0213	89.27	
			Sub Total 282-122 CASE MANAGEMENT	**329.96**	
282-123	**CASE COORDINATION**				
860.00	REED, MARILYN	FEB TRAVEL	0213	3.96	

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		Sub Total 282-123 CASE COORDINATION		**3.96**	
282-125	**VETERANS LTC**				
808.00	GT FINANCIAL SERVICES	FISCAL FEES	2/16/13-2/28/13	65.00	
		Sub Total 282-125 VETERANS LTC		**65.00**	
		Total 282 CHOICES FOR INDEPENDENCE PROGRAMS		**1,246.57**	
297-112	**CASE MANAGEMENT**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	19.68	
		Sub Total 297-112 CASE MANAGEMENT		**19.68**	
297-113	**EDUCATION & TRAINING**				
732.00	THE GREAT COURSES	NUTRITION MADE CLEAR	02/14/13	64.95	
		Sub Total 297-113 EDUCATION & TRAINING		**64.95**	
297-120	**ADMINISTRATION**				
808.00	THE CHALLENGER GROUP INC	HEALTHY START SOFTWARE MAINTENANCE MAR	2420	661.50	
957.46	BRONSON METHODIST HOSPITAL	CATERING FOR HBHS NETWORK MEETING	3/1/13	87.78	
		Sub Total 297-120 ADMINISTRATION		**749.28**	
297-122	**CASE MANAGEMENT**				
860.00	WOODSON, LORRAINE	JAN TRAVEL	0213	88.71	
860.00	ACEVES, OBDULIA	FEB TRAVEL	0213	84.19	
860.00	WOODSON, LORRAINE	FEB TRAVEL	0213	121.47	
956.24	NATIONAL HEALTHY START ASSOC	REGISTRATION FEES FOR ANGELA ANDERSON,	REGISTRATION:	1,350.00	
		Sub Total 297-122 CASE MANAGEMENT		**1,644.37**	
297-123	**EDUCATION & TRAINING**				
860.00	PINGSTON-POLING, BECKY	FEB TRAVEL	0213	164.98	
901.00	WNWN-AM	ORDER#122886 RADIO ADVERTISEMENT FOR	122886-1	200.00	
956.24	NATIONAL HEALTHY START ASSOC	REGISTRATION FEES FOR ANGELA ANDERSON,	REGISTRATION:	450.00	
957.46	MEIJERS, INC.	HUMMUS, PEPPRONI, PITA, CRACKERS,	2/8/13	36.02	
957.46	MEIJERS, INC.	HUMMUS, PEPPRONI, PITA, FRUIT, CRACKER,	2/26/13	37.23	

Account	Vendor	Description	Invoice	Amount	PO Num
		Sub Total 297-123 EDUCATION & TRAINING		**888.23**	
		Total 297 HEALTHY START GRANT		**3,366.51**	
302-120	**AIDS COUNSELING & TESTING**				
760.00	GLOBAL PROTECTION CORP	ACCT#L15869 ORDER#90320 LIFESTYLES LATEX	118555	90.00	
860.00	SMITH, GARRIE	JAN, FEB TRAVEL	0213	59.89	
		Sub Total 302-120 AIDS COUNSELING & TESTING		**149.89**	
		Total 302 AIDS GRANT		**149.89**	
304-100	**NURSE FAMILY PARTNERSHIP GRANT**				
860.00	RAWLINGS, DOLORES	SEP TRAVEL	1011	147.08	
		Sub Total 304-100 NURSE FAMILY PARTNERSHIP GRANT		**147.08**	
304-110	**NURSE FAMILY PARTNERSHIP GRANT**				
860.00	RAWLINGS, DOLORES	MAY TRAVEL	0512	345.21	
860.00	RAWLINGS, DOLORES	OCT TRAVEL	1011	213.12	
		Sub Total 304-110 NURSE FAMILY PARTNERSHIP GRANT		**558.33**	
304-120	**NURSE FAMILY PARTNERSHIP GRANT**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	114.03	
860.00	RHODES, SUSAN J	FEB TRAVEL	0213	292.11	
860.00	WEESSIES, STACEY	FEB TRAVEL	0213	200.01	
860.00	ALLISON, CYNTHIA	FEB TRAVEL	0213	139.56	
860.00	DUDASKO, NANCY	FEB TRAVEL	0213	71.19	
865.00	CITY OF KALAMAZOO	BUS TOKENS FOR NFP	02/06/13	350.00	
956.00	HOTELS.COM	LODGING FOR LUCINDA LOWARY FOR NURSE	2/20/13	497.58	
		Sub Total 304-120 NURSE FAMILY PARTNERSHIP GRANT		**1,664.48**	
		Total 304 NURSE FAMILY PARTNERSHIP GRANT		**2,369.89**	
305-120	**MICHIGAN CARE IMPROVEMENT REGISTRY**				
860.00	BRAZIE, LEE	FEB TRAVEL	0213	679.13	
860.00	BLAKE, JAMIE	FEB TRAVEL	0213	264.42	
956.00	BRAZIE, LEE	FEB TRAVEL	0213	67.24	

Account	Vendor	Description	Invoice	Amount	PO Num
305-120	**MICHIGAN CARE IMPROVEMENT REGISTRY**	**(Continued)**			
956.00	GAFFKE, LE ANN	FEB TRAVEL	0213	171.20	
968.01	TEAMVIEWER	TEAMVIEWER 8 BUSINESS SOFTWARE	2/22/13	888.00	
		Sub Total 305-120 MICHIGAN CARE IMPROVEMENT REGISTRY		**2,069.99**	
		Total 305 MICHIGAN CARE IMPROVEMENT REGISTRY		**2,069.99**	
308-120	**CHILDREN'S SPECIAL HEALTH CARE SERVICES**				
728.00	POSTMASTER	6 BOOKS OF STAMPS FOR CSHCS	02/12/13	55.20	
860.00	WAGLEY, CHRISTINE	FEB TRAVEL	0213	36.73	
860.00	LARSEN, JANET	FEB TRAVEL	0213	32.77	
956.00	WAGLEY, CHRISTINE	FEB TRAVEL	0213	9.04	
956.00	LARSEN, JANET	FEB TRAVEL	0213	4.52	
		Sub Total 308-120 CHILDREN'S SPECIAL HEALTH CARE SERVICES		**138.26**	
		Total 308 CHILDREN'S SPECIAL HEALTH CARE SERVICES		**138.26**	
317-120	**COORDINATION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#317120226 OFFICE SUPPLIES	082960	2.40	
850.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	8.07	
		Sub Total 317-120 COORDINATION		**10.47**	
317-121	**DIRECT SERVICE**				
808.00	PLANNED PARENTHOOD	#WRAP12324 CPT 99213	PAT#20605441	54.88	
808.00	THREE RIVERS HEALTH	#WRAP12329 CPT G0204 $49.86, 76645	ID#359829174	99.10	
808.00	BRONSON METHODIST HOSPITAL	#WRAP12320 CPT G0204 $49.86, 76645	ID#368082638	99.10	
808.00	THREE RIVERS HEALTH	#WRAP12316 CPT#G0204 $49.86, #76645	ID#368968529	99.10	
808.00	BRONSON BATTLE CREEK	#WRAP12311 CPT#G0204	ID#374929084	49.86	
808.00	BRONSON BATTLE CREEK	#WRAP12319 CPT G0204	ID#372883418	49.86	
808.00	LAKELAND HOSPITALS	#WRAP12323 CPT 88305	ID#374903054	52.55	
808.00	LAKELAND MEDICAL PRACTICES	#WRAP12322 CPT 19101	ID#374903054	240.07	
808.00	SOUTHWEST MICHIGAN RADIOLOGY	#WRAP12293 CPT#77056	ID#367925580	37.05	
808.00	BRONSON BATTLE CREEK	#WRAP12310 CPT#G0204 $49.86, 76645	ID#378765673	99.10	
808.00	BRONSON BATTLE CREEK	#WRAP12312 CPT#G0204	ID#003244368	49.86	
808.00	PREMIER MEDICAL CARE PC	#WRAP12325 CPT 76645	ID#362025662	22.88	
808.00	RADIOLOGY ASSOC OF BERRIEN CO	#WRAP12315 CPT#76645	ID#332384339	22.88	

Account	Vendor	Description	Invoice	Amount	PO Num
317-121	**DIRECT SERVICE**	**(Continued)**			
808.00	THREE RIVERS HEALTH WOMENS SER	#WRAP12328 CPT 99214	ID#359829174	54.88	
808.00	THREE RIVERS HEALTH WOMENS SER	#WRAP12330 CPT 12330	ID#366984773	16.82	
808.00	SOUTHWEST MICHIGAN RADIOLOGY	#WRAP12294 CPT#76645	ID#367925580	37.05	
808.00	RADIOLOGY ASSOC OF BERRIEN CO	#WRAP12326 CPT 76645	ID#429299859	22.88	
808.00	RADIOLOGY CONSULTANTS PLC	#WRAP12327 CPT G0204	ID#377882274	37.05	
808.00	WOODBRIDGE IMMEDIATE MEDICAL	#WRAP12318 CPT G0202	ID#382745510	39.33	
808.00	BRONSON METHODIST HOSPITAL	#WRAP12321 CPT 76645	ID#369949217	49.24	
808.00	GENERAL SURGICAL ASSOCIATES PC	#WRAP12313 CPT#19100	PAT#1531671	105.01	
808.00	LAKELAND COMMUNITY HOSPITAL, WATERVLIET	#WRAP12314 CPT#G0204 $49.86, #76645	ID#374903054	99.10	
808.00	MIDWESTERN PATHOLOGY	#WRAP12317 CPT#88305	PAT#034783265	31.06	
			Sub Total 317-121 DIRECT SERVICE	**1,468.71**	
			Total 317 BCCCP	**1,479.18**	
318-120	**IMMUNIZATION ACTION PLAN**				
860.00	SMITH, DAWN M.	FEB TRAVEL	0213	23.16	
			Sub Total 318-120 IMMUNIZATION ACTION PLAN	**23.16**	
			Total 318 IMMUNIZATION ACTION PLAN	**23.16**	
322-120	**CLEAN SWEEP PESTICIDE COLLECTION**				
808.00	ENVIRONMENTAL RECYCLING GROUP	CUST ID#4195 REMOVAL OF PESTICIDE FROM	111567	252.52	
			Sub Total 322-120 CLEAN SWEEP PESTICIDE COLLECTION	**252.52**	
			Total 322 CLEAN SWEEP PESTICIDE COLLECTION	**252.52**	
323-100	**W.I.C.**				
957.00	CLIA LABORATORY PROGRAM	CLIA LABORATORY CERTIFICATE FEE	23D2028515	50.00	
			Sub Total 323-100 W.I.C.	**50.00**	
323-120	**W.I.C.**				
730.00	INTEGRITY BUSINESS SOLUTIONS	ACCT#110335 PO#3231100201 CHAIR,	857828-0	212.21	
730.00	INTEGRITY BUSINESS SOLUTIONS	ACCT#110335 EXECUTIVE MULTI-FUNCTION	864979-0	1,054.00	
730.00	INTEGRITY BUSINESS SOLUTIONS	CREDIT FOR RETURNED CHAIR	C 857828-0	-208.00	
730.00	SMILE MAKERS	STICKERS	2/22/13	143.50	

Account	Vendor	Description	Invoice	Amount	PO Num
323-120	**W.I.C.**	**(Continued)**			
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	76.02	
860.00	HAYES, JUDY	FEB TRAVEL	0213	9.04	
860.00	PEARSON-ORLANDO, JAIMIE	FEB TRAVEL	0213	28.25	
860.00	MCLEOD, STACEY	FEB TRAVEL	0213	5.65	
901.00	KCMHSAS	BOOTH RENTAL FOR WRAPS EVENT ON 5/2/13	BOOTH RENTAL	75.00	
956.00	MCLEOD, STACEY	FEB TRAVEL	0213	97.18	
			Sub Total 323-120 W.I.C.	**1,492.85**	
			Total 323 W.I.C.	**1,542.85**	
331-000	**COMMUNITY CORRECTIONS**				
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S EMP FEBRUARY 2013	12325120132	706.50	
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S PTCM FEBRUARY 2013	12325320132	826.35	
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S 8TH DIST FEBRUARY 2013	12325020132	28.75	
			Sub Total 331-000 COMMUNITY CORRECTIONS	**1,561.60**	
331-002	**DOC-TESTING SERVICES**				
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S EMP FEBRUARY 2013	12325120132	8.10	
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S 8TH DIST FEBRUARY 2013	12325020132	3,835.15	
808.00	REDWOOD TOXICOLOGY LAB INC	UA'S PTCM FEBRUARY 2013	12325320132	12.45	
			Sub Total 331-002 DOC-TESTING SERVICES	**3,855.70**	
331-114	**PRETRIAL CASE MANAGEMENT**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	0.18	
			Sub Total 331-114 PRETRIAL CASE MANAGEMENT	**0.18**	
331-123	**COMMUNITY CORRECTIONS ADMINISTRATION**				
860.00	MEIJER INC	GAS FOR OAKLAND COUNTY OCC	790	46.00	
931.00	WESTERN MICHIGAN UNIVERSITY	MONITOR OF PANIC BUTTONS WIN #937398877	111512	300.00	
			Sub Total 331-123 COMMUNITY CORRECTIONS ADMINISTRATION	**346.00**	
331-127	**MONITORING & TESTING**				
730.00	CARTRIDGE WORLD	INK CARTRIDGES	92077	34.18	
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	197.50	

Account	Vendor	Description	Invoice	Amount	PO Num
			Sub Total 331-127 MONITORING & TESTING	231.68	
			Total 331 COMMUNITY CORRECTIONS	5,995.16	
345-110	**WIA**				
960.06	W.E UPJOHN INST FOR EMPLOYMENT	ARRA UTILITY GRANT	03072013	53,562.90	
960.13	W.E UPJOHN INST FOR EMPLOYMENT	WIA	03142013	1,425.38	
960.16	W.E UPJOHN INST FOR EMPLOYMENT	EUC RES	03142013	13,685.00	
			Sub Total 345-110 WIA	68,673.28	
345-120	**WIA**				
960.10	W.E UPJOHN INST FOR EMPLOYMENT	JET	03142013	194,296.83	
960.13	W.E UPJOHN INST FOR EMPLOYMENT	WIA	03142013	308,596.45	
960.17	W.E UPJOHN INST FOR EMPLOYMENT	WAGNER PEYSER & TRADE	03142013	39,103.85	
960.29	W.E UPJOHN INST FOR EMPLOYMENT	FOOD ASSISTANCE & SUPPORT SERVICES	03142013	553.43	
			Sub Total 345-120 WIA	542,550.56	
			Total 345 WIA	611,223.84	
466-011	**JAIL IMPROVEMENT PROJECT**				
967.15	CONSUMERS ENERGY	ACCT#300005661495 GAS REIM FIELD TRIP	99942510	300.00	
			Sub Total 466-011 JAIL IMPROVEMENT PROJECT	300.00	
			Total 466 GENERAL COUNTY PUBLIC IMPROVEMENT	300.00	
581-581	**ADMINISTRATION**				
730.00	ZEMLICK OFFICE PRODUCTS	ACCT#7005 SALES 3/4/13 - 3/8/13	03/08/13	150.60	
807.00	1&1 INTERNET	AIRPORT MONTHLY WEB HOSTING FEE	202002790206	59.00	
807.01	AMERICAN ASSN OF AIRPORT EXEC	AAAE RENEWAL MEMBERSHIP FOR CLIFF FROM	573173	275.00	
807.01	AMERICAN ASSN OF AIRPORT EXEC	2013 ANNUAL DUES FOR LISA HENTHORN,	4154	140.00	
850.00	ISERVE CO	AIRPORT BUNDLE PACKAGE FOR BILLING	B1-4805989	342.17	
850.00	CTS COMM CORP	AIRPORT FIBER CONNECT BILLING PERIOD	329076	795.00	
850.00	EARTHLINK BUISNESS	DIAL TONE, 800, LOCAL, LNG DIST -	7070332 - 03	27.98	
850.00	ATT REMITTANCE	AIRPORT MONTHLY PHONE SERVICE FOR	269383691003	101.83	
850.00	BIRCH COMMUNIATIONS	AIRPORT MONTHLY LONG DISTANCE SERVICE	13472738	30.90	
850.00	SPRINT P.C.A.	5 KYOCERA DURA XT CELL PHONE HOLSTERS	8262027967	79.95	

Account	Vendor	Description	Invoice	Amount	PO Num
581-581	**ADMINISTRATION**	**(Continued)**			
850.00	ATT REMITTANCE	AIRPORT MONTHLY PHONE SERVICE FOR	906R07013003	140.45	
860.00	NELSON, HEATHER	MAAE AIRPORT CONFERENCE M&IE FROM	02222013-HEATI	147.76	
860.00	BUNTING, LINDA	MAAE CONFERENCE M &IE FOR LINDA BUNTING	02262013-LINDA	38.50	
860.00	KELLOGG HOTEL & CONFERENCE CTR	ACCOMODATIONS FOR 2013 ANNUAL AIRPORT	307179	215.44	
860.00	HENTHORN, LISA	MAAE AIRPORT CONFERENCE M&IE FROM	02222013-LISA	147.76	
860.00	WAALKES, JAY	M&IE FOR JAY WAAKLES AT THE MAAE	02252013-JAY	60.75	
860.00	MOSHOGINIS, CLIFTON E	M&IE FOR CLIFTON AT THE MAAE CONFERENCE	02252013-CLIFF	125.51	
860.00	KELLOGG HOTEL & CONFERENCE CTR	TWO NIGHT STAY AT KELLOGG HOTEL AND	307133	861.76	
901.03	LAM & ASSOCIATES	AIRPORT PROFESSIONAL MARKETING SERVICE	122388	1,252.80	
901.03	LAM & ASSOCIATES	AIRPORT MARKETING SERVICES FOR THE	3012013	4,854.95	
911.00	NULTY AGENCY	KCOUN-2 POLICY CST2001649000 RENEWAL	69861	734.41	
931.01	FIVE BELOW	PROTECTIVE COVER, CAR CHARGER AND	864794560	13.00	
956.00	AMERICAN ASSN OF AIRPORT EXEC	MEMBERSHIP INTO AAAE FOR AIRFIELD TECH	160919-CHRIS	565.00	
992.09	GORDON FOOD SERVICE	SODA FOR THE TENANT MEETING ON 2/7/2013	912093912	15.15	
		Sub Total 581-581 ADMINISTRATION		**11,175.67**	
581-582	**FIELD MAINTENANCE**				
730.05	HOME DEPOT	AIRPORT SRE SUPPLIES- PAINT THINNER,	003861/2164189	29.13	
744.00	CINTAS CORP.	AIRPORT AIRFIELD AND PARKING UNIFORMS	725549511	70.36	
852.01	CONSUMERS ENERGY	AIRPORT GAS 2723 E MILHAM#34123	1000 2525 6502	1,882.62	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 5825 PORTAGE #70912650	1000 2539 1697	25.28	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 2723 E MILHAM #89550455	1000 0038 2216	2,525.13	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 2729 E MILHAM #29452285	1000 2525 6627	306.33	
852.02	CONSUMERS ENERGY	AIRPORT ELECTRIC 3071 E MILHAM AVE FOR	206342088449	22.72	
852.02	CONSUMERS ENERGY	ARPT ELEC 2831 E MILHAM #21 #94858525	1000 2525 6924	49.75	
852.02	CONSUMERS ENERGY	AIRPORT ELECTRIC 2723 MILHAM ROAD FOR	206342088450	63.87	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 2721 E MILHAM #95102168	1000 2525 6320	95.04	
852.02	CONSUMERS ENERGY	ARPT ELEC 3071 E MILHAM #C #86253587	1000 2405 1615	145.57	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 5890 PORTAGE#66130799	1000 2539 2646	25.42	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 2721 E MILHAM#91634348	1000 2525 4978	157.97	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 3021 E MILHAM #47487692	1000 2534 2468	94.31	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 5828 PORTAGE#76523548	1000 2539 1879	26.75	
931.00	M-B COMPANIES INC	WAFER, SPECIAL 46X19 1/2 FLAT W 13#	172287	1,352.00	pur-009261
931.00	M-B COMPANIES INC	SPACER RING, 19-1/2" I.D., SPOT-WELDED	172287	150.00	pur-009261
931.00	M-B COMPANIES INC	WAFER, SPECIAL 46X19 1/2 FLAT P 8#	172287	728.00	pur-009261

Account	Vendor	Description	Invoice	Amount	PO Num
581-582	**FIELD MAINTENANCE**	**(Continued)**			
931.00	STATE SYSTEMS RADIO	LABOR FOR INSTALLATION OF RADIO ON THE	2013021502	378.50	
931.00	STATE SYSTEMS RADIO	PURCHASE OF RADIO FOR THE M-3 AT THE	2013021501	999.00	
931.00	EDWARDS INDUSTRIAL SALES	HOIST FOR SRE BUILDING TO CHANGE THE	3054149	271.13	
931.00	CARLETON EQUIPMENT CO.	REPLACEMENT OF BROKEN LIGHT ON THE	01-101351	45.39	
931.00	CARLETON EQUIPMENT CO.	FILTERS FOR TOOLCAT AT THE AIRPORT	01-101240	14.88	
931.00	CARLETON EQUIPMENT CO.	BICS CONTROLLER REPAIR ON THE TOOLCAT	01-100426	491.55	
931.00	M-B COMPANIES INC	REFILL, 46"X22", WAFER, P/W 13#	172082	6,200.00	pur-009261
931.00	HOME DEPOT	AIRPORT OPS EQUIPMENT MAINTENANCE (12	010973/5152305	56.89	
931.02	AUTO VALUE	OPS 3 VEHICLE MAINTENANCE- HEADLAMP AND	201-492263	20.98	
931.02	MICHIGAN FLUID POWER	GREASE FILL/PUMP AND ACCESORIES FOR	667895-002	356.83	
931.02	AUTO VALUE	AIRPORT VEHICLE MAINTENANCE PARTS	201-492332	14.68	
931.06	BEHLER-YOUNG CO	ACCT#601500 SPARK IGNITION KIT	10442849	394.74	
931.06	GRAINGER INC	ACCT#819545146 CONVERSION KIT	9081579451	369.45	
931.06	GRAYBAR ELECTRIC	ACCT#0000123234 GE LIGHTING 20873 PARS	965331030	106.62	
931.06	BEHLER-YOUNG CO	ACCT#601500 MOTOR	10444738	203.08	
931.06	MIDWEST AIR FILTER	FILTERS - AIRPORT	K0529674	783.92	
934.00	ON TARGET	AIRPORT WILDLIFE CONTROL (3 BOXES 12	10952	29.97	
		Sub Total 581-582 FIELD MAINTENANCE		**18,487.86**	
581-583	**TERMINAL MAINTENANCE**				
775.00	KSS ENTERPRISES	AIRPORT JANITORIAL SUPPLIES (LOTION	816146-1	521.80	
808.00	WASTE MANAGEMENT OF MICHIGAN	AIRPORT WASTE DISPOSAL FOR THE MONTH OF	7268390-2529-3	368.00	
808.00	REPUBLIC SVCS OF KALAMAZOO MI	AIRPORT MONTHLY RECYCLYING FOR	0249-003688723	46.00	
852.01	CONSUMERS ENERGY	AIRPORT GAS CONST 5235 PORTAGE RD	1000 4872 9451	4,597.70	
852.01	CONSUMERS ENERGY	AIRPORT GAS 2805 FAIRFIELD #35004731	1000 2405 2035	781.94	
852.01	CONSUMERS ENERGY	ARPT GAS 5235 PORTAGE #B #39648201	1000 2534 2930	3,330.09	
852.01	CONSUMERS ENERGY	AIR GAS 5235 PORTAGE#A #40190918	1000 2534 2799	11.65	
852.02	CONSUMERS ENERGY	AIRPORT ELEC 2805 FAIRFIELD#70336508	1000 2569 0908	353.97	
852.03	CITY OF KALAMAZOO	AIRPORT 2808 AIRVIEW #ADR00280801	ADR00280801	39.75	
852.03	CITY OF KALAMAZOO	AIRPORT 5735 PORTAGE #W006357081	PCQ00573501	81.60	
852.03	CITY OF KALAMAZOO	AIRPORT 5233 PORTAGE #PCQ00523302	PCQ00523302	28.03	
852.03	CITY OF KALAMAZOO	AIRPORT 5305 PORTAGE #W056829320	PCQ00530501	23.72	
852.03	CITY OF KALAMAZOO	AIRPORT 5231 PORTAGE #PCQ00523102	PCQ00523102	79.50	
852.03	CITY OF KALAMAZOO	AIRPORT 2806 AIRVIEW #ADR00280601	ADR00280601	33.31	
931.00	J PERKINS ELECTRIC LLC	BAG BELT SYSTEM TERMINAL REPAIR	256	700.50	

Account	Vendor	Description	Invoice	Amount	PO Num
581-583	**TERMINAL MAINTENANCE**	**(Continued)**			
931.00	RIVERSIDE INTEGRATED SYSTEMS	TERMINAL MAINTENANCE TO THE BAG BELT	112566	503.00	
931.00	WORK SQUARED	REPAIR TO THE TRENDWAY CHAIR IN THE	98830	90.00	
931.00	KNIGHT WATCH	TERMINAL MAINTENANCE TO THE BAG BELT	91898	450.00	
931.06	MITE-E EXTERMINATING	MONTHLY PEST CONTROL AT THE AIRPORT FOR	39596	50.00	
		Sub Total 581-583 TERMINAL MAINTENANCE		**12,090.56**	
581-584	**PARKING**				
744.00	CINTAS CORP.	AIRPORT AIRFIELD AND PARKING UNIFORMS	725549511	19.71	
		Sub Total 581-584 PARKING		**19.71**	
581-587	**AIRPORT SECURITY**				
744.01	PORTAGE CLEANERS & LAUNDRY	FEBRUARY DRY CLEANING	030113COUNTY	173.80	
		Sub Total 581-587 AIRPORT SECURITY		**173.80**	
		Total 581 AIRPORT		**41,947.60**	
633-000	**DOCUMENT SERVICES**				
730.10	XEROX CORPORATION	CUST#304749039 2 PT NCR	123557723	2,230.34	
730.10	XEROX CORPORATION	CUST#304749039 3 PT NCR	123593354	1,955.36	
808.00	RICOH CORPORATION	CUST #14669 FEB 2013	C09 40012	6,732.26	
808.00	RICOH CORPORATION	ACCT 399027-1009006A9	88598234	1,477.00	
		Sub Total 633-000 DOCUMENT SERVICES		**12,394.96**	
633-002	**MISCELLANEOUS CHARGES**				
850.00	NEXTEL COMMUNICATIONS	NEXTEL CELL PHONE CHARGES	721465510-132	3,685.43	
941.00	TEAM FINANCIAL GROUP INC	CONTRACT #511246 2ND FLOOR RICOH	97021	231.00	
		Sub Total 633-002 MISCELLANEOUS CHARGES		**3,916.43**	
633-003	**VEHICLE SERVICES**				
745.00	KNAPP ENERGY, INC.	ACCT#07997 8,001 GALS NO LEAD	28669	23,810.98	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 FUEL CONNECTOR, OIL SEAL	779435	29.88	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 WATER PUMP, ANTIFREEZE	777976	115.05	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 FUEL PUMP, PUMP STRAINER,	779338	78.36	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 BULBS	777797	48.45	

Account	Vendor	Description	Invoice	Amount	PO Num
633-003	**VEHICLE SERVICES**	**(Continued)**			
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 ICE CUTTER	778018	47.76	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 OIL	778177	33.48	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 PARTS STOCK	778947	591.21	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 HYDRAULIC OIL	777481	25.22	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 BRAKE PADS	777183	205.12	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 ADAPTER	778316	12.95	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 BATTERY, BRAKE ROTORS	780054	193.52	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 WIPER BLADES	778100	137.20	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 FUEL FILTERS	777452	15.70	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 FUEL FILTER	778026	2.29	
763.00	DENOOYER BROTHERS, INC.	ACCT#7553 HARNESS	624422	88.57	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 WIPER BLADES	778185	218.80	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 FUEL PUMP RELAY	778744	13.73	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 BLOWER MOTOR RESISTOR	778098	7.86	
763.00	DENOOYER BROTHERS, INC.	ACCT#7553 PIPE, CAM, SEAL NUT	624353	231.31	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 WARRANTY, CORE DEPOSITS	777682	-152.90	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 STARTER FLUID	778567	23.88	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 BULBS	777587	20.10	
763.00	THE RIDGE COMPANY, INC.	ACCT#08018 TIRE BEAD SEALER	777590	13.57	
808.00	ARAMARK	ACCT#792834000 UNIFORM SERVICE	792834000	78.22	
808.00	R. W. MERCER CO.	ACCT#KAL230 CLASS B INSPECTION	S62213	250.00	
973.00	THE RIDGE COMPANY, INC.	ACCT#08018 HELICOIL, DRILL BIT	777148	42.24	
973.00	PURITY CYLINDER GASES	ACCT#34220 ACETYLENE	00347013	23.76	
		Sub Total 633-003 VEHICLE SERVICES		**26,206.31**	
633-004	**MAIL OPERATIONS**				
808.00	RICOH CORPORATION	CUST #14669 FEB 2013	C09 40012	4,125.00	
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	6.28	
		Sub Total 633-004 MAIL OPERATIONS		**4,131.28**	
		Total 633 CENTRAL STORES		**46,648.98**	
690-005	**AREA AGENCY ON AGING STAFF**				
850.00	VERIZON WIRELESS	CELL PHONE CHARGES	9700177823	76.02	

Account	Vendor	Description	Invoice	Amount	PO Num
		Sub Total 690-005 AREA AGENCY ON AGING STAFF		76.02	
		Total 690 HCS POOLED COSTS		76.02	
736-001	GENERAL				
911.23	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	11,032.49	
911.33	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	1,481.00	
957.10	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	109.01	
		Sub Total 736-001 GENERAL		12,622.50	
736-002	ROADS				
911.23	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	26.19	
911.33	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	65.00	
957.10	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	0.91	
		Sub Total 736-002 ROADS		92.10	
736-003	CMH				
911.23	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	4,816.04	
911.33	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	524.00	
957.10	BLUE CROSS BLUE SHIELD MICH	71410 CLAIMS WEEK END 3/15/13	03212013-2	51.85	
		Sub Total 736-003 CMH		5,391.89	
		Total 736 PUBLIC EMPLOYEE HEALTHCARE FUND		18,106.49	
792-000	ENERGY OPTIMIZATION				
808.53	NEVILLE CONSTRUCTION LLC	CASE ID#12-014 CONTRACTUAL HOUSING	12-014	1,022.95	
808.53	NEVILLE CONSTRUCTION LLC	CASE#12-015 CONTRACTUAL HOUSING SERVICES	12-015	20.00	
808.57	NEVILLE CONSTRUCTION LLC	CASE#12-015 CONTRACTUAL HOUSING SERVICES	12-015	922.00	
808.57	NEVILLE CONSTRUCTION LLC	CASE ID#12-014 CONTRACTUAL HOUSING	12-014	30.60	
		Sub Total 792-000 ENERGY OPTIMIZATION		1,995.55	
792-122	PROGRAM				
808.22	BETTER WORLD BUILDERS	CASE ID#12-025 PRE-INSPECTION	12-025	290.00	
808.22	BETTER WORLD BUILDERS	CASE ID#12-022 PRE-INSPECTION	12-022	290.00	
808.23	NEVILLE CONSTRUCTION LLC	CASE ID#12-014 CONTRACTUAL HOUSING	12-014	2,156.94	
808.23	NEVILLE CONSTRUCTION LLC	CASE#12-015 CONTRACTUAL HOUSING SERVICES	12-015	3,886.47	

Account	Vendor	Description	Invoice	Amount	PO Num
792-122	**PROGRAM**	**(Continued)**			
808.25	ATHENA CONSTRUCTIONS INC	CASE ID#12-009 POST/FINAL INSPECTION	12-009	137.50	
808.25	ATHENA CONSTRUCTIONS INC	CASE ID#12-015 POST/FINAL INSPECTION	12-015	137.50	
808.72	DEHAAN HEATING & COOLING CO.	CASE#12185 CONTRACTUAL SERVICES	12185	518.50	
808.72	DEHAAN HEATING & COOLING CO.	CASE ID#12188 CONTRACTUAL SERVICES	12188	81.00	
808.72	NEVILLE CONSTRUCTION LLC	CASE ID#12-014 CONTRACTUAL HOUSING	12-014	602.25	
808.72	NEVILLE CONSTRUCTION LLC	CASE#12-015 CONTRACTUAL HOUSING SERVICES	12-015	210.00	
808.73	NEVILLE CONSTRUCTION LLC	CASE ID#12-014 CONTRACTUAL HOUSING	12-014	70.00	
808.73	NEVILLE CONSTRUCTION LLC	CASE#12-015 CONTRACTUAL HOUSING SERVICES	12-015	59.85	
		Sub Total 792-122 PROGRAM		**8,440.01**	
		Total 792 WEATHERIZATION		**10,435.56**	
793-121	**ADMINISTRATION**				
957.57	CAFE CASA INC	CATAB LUNCHES	02062013	193.78	
		Sub Total 793-121 ADMINISTRATION		**193.78**	
793-122	**CSBG-GCP**				
760.17	SUBWAY	SUBS, CHIPS	2/6/13	39.90	
956.00	INSIGHT CENTER FOR COMMUNITY, ECONOMIC DI	REGISTRATION - HOW TO MOVE FROM	2/19/13	45.00	
		Sub Total 793-122 CSBG-GCP		**84.90**	
		Total 793 COMMUNITY SERVICES		**278.68**	
794-110	**ADMINISTRATION**				
730.05	ZEMLICK OFFICE PRODUCTS	ACCT#7335 PO#794110225 OFFICE SUPPLIES	082924	134.73	
808.00	ENLACES	FEB 2013 TRANSLATION SERVICES	13-013	1,023.62	
860.00	SINKLER, TERRI	JAN, FEB TRAVEL	0213	15.82	
860.00	HALL, JULIE	JAN, FEB TRAVEL	0213	65.54	
860.00	HALL, JULIE	NOV, DECEMBER 2012 TRAVEL	0213	39.55	
957.57	DAANE'S CATERING	CATERING FOR HEAD START STAFF FOR	7614	460.00	
957.57	PANERA BREAD	FOOD	2/6/13	57.72	
957.57	JET'S PIZZA	PIZZA, SALAD, DRINKS	2/28/13	136.93	
		Sub Total 794-110 ADMINISTRATION		**1,933.91**	

Account	Vendor	Description	Invoice	Amount	PO Num
794-111	**EDUCATION**				
730.05	MEIJERS, INC.	TOYS, KOOLAID	3/4/13	41.95	
730.05	LOWES	PLAY SAND	2/11/13	5.16	
730.05	MEIJERS, INC.	4 X 6 EXPRESS, CLAY	2/22/13	12.54	
730.05	WALMART	BOTAN RICE, LATCH TOTE	02112013	34.25	
730.05	TARGET STORES	3 DRAWER, TOTE, PAILS,	2/27/13	37.48	
730.05	DOLLAR GENERAL	FISHING SETS, PLANET EARTH SNAKES,	2/28/13	30.00	
730.05	THE TEACHERS CENTER	CUTOUTS, CHART, CALENDAR,	2/26/13	42.89	
730.05	MEIJERS, INC.	4 X 6 EXPRESS	2/26/13	18.15	
730.05	LOWES	PLAY SAND	3/4/13	5.96	
730.05	TOYS-R-US	MOONDOUGH, PUSH N POPBLOCKS	2/11/13	28.45	
730.05	WALMART	BIRD FOOD, STORAGE BAGS	2/7/13	21.91	
730.05	MEIJERS, INC.	MEASURING CUPS, TOY FIGURE, STORAGE BAGS	3/4/13	97.47	
730.05	CONSTRUCTIVE PLAYTHINGS	MAGFORMERS MAGNETIC BUILDERS	2/21/13	59.94	
730.05	MEIJERS, INC.	FISH NET, GOLF TEES, HAMMER, BOWLS,	3/4/13	42.90	
730.05	WALMART	SNAKES, PD BROWN,	3/4/13	7.52	
730.05	DOLLAR TREE STORES INC	GLOW STICK, GLOW WAND	3/4/13	21.00	
730.05	DOLLAR TREE STORES INC	ANIMAL FOAM MASKS	2/8/13	19.00	
730.05	RADIO SHACK	3 WAY INLINE COUPLER, 12' 4C MOD-MOD SL	2/22/13	16.98	
730.05	WALGREENS	INDEX CARDS	2/11/13	14.19	
730.05	VANDER SALM'S FLOWER SHOP	OTHER	3/4/13	22.50	
730.05	MEIJERS, INC.	PUZZLES, MAGNET MIRROR	2/22/13	18.15	
730.05	MICHAELS	CANVAS, FINE WRITER OS	2/27/13	11.78	
730.05	MEIJERS, INC.	MEASURING CUP, SANDWICH BAGS, FREEZER	2/8/13	10.75	
730.05	THE TEACHERS CENTER	CREDIT MERCHANDISE RETURN	2/7/13	-0.72	
730.05	MEIJERS, INC.	STICKER BUCKET	02132013	15.98	
730.05	TARGET STORES	LUNCH BAG, ZIPLOC BAGS	2/7/13	11.85	
730.05	HOBBY LOBBY	CRAFTS	3/4/13	19.18	
730.05	WALMART	ROTINI, 100ZMINI, INK WHISKS, SHAVE	2/28/13	69.22	
808.00	ST JOSEPH CHURCH	APRIL RENT	APRIL	525.00	
808.20	TNT BUILDING SERVICES	JANITORIAL SERVICES FOR HEAD START	3318	2,065.00	
808.20	KALAMAZOO PUBLIC SCHOOLS	APRIL RENT	APRIL	700.00	
850.00	AT&T	269 345-1556 874 7, #269-345-1556 HEAD	269345155602	274.50	
850.00	ATT REMITTANCE	ACCT 269 373-8767 808 7 EASTSIDE	269373876703	165.66	
850.00	ATT REMITTANCE	ACCT#269 629-5182 199 9 RYAN HEAD START	269629518202	63.89	
850.00	ATT REMITTANCE	ACCT#269 381-5170 517 4 HEAD START	269381517003	115.91	

Account	Vendor	Description	Invoice	Amount	PO Num
794-111	**EDUCATION**	**(Continued)**			
852.00	CONSUMERS ENERGY	ACCT # 09 19 17 3002 0 3 - 3614 LAKE ST	03/28/13	1,624.98	
860.00	DAVIS, DIANE	FEB TRAVEL	0213	5.65	
860.00	HESLINGA, BARBARA	FEB TRAVEL	0213	66.11	
860.00	ST ROSE, JANET	FEB TRAVEL	0213	15.82	
860.00	KASSUBA, JENNIFER	FEB TRAVEL	0213	15.82	
860.00	ST ROSE, JANET	JAN TRAVEL	0213	3.39	
860.00	KELLEY, JONI	FEB TRAVEL	0213	46.90	
860.00	STRATTON, JESSICA	FEB TRAVEL	0213	13.56	
860.00	ST ROSE, JANET	JAN TRAVEL	0213	13.56	
860.00	KASSUBA, JENNIFER	FEB TRAVEL	0213	6.78	
860.00	ST ROSE, JANET	FEB TRAVEL	0213	5.65	
860.00	STRATTON, JESSICA	FEB TRAVEL	0213	54.81	
860.00	KELLEY, JONI	JAN TRAVEL	0213	60.45	
860.00	DANCER, ELIZABETH K.	JAN, FEB TRAVEL	0213	109.61	
860.00	DAVIS, DIANE	FEB TRAVEL	0213	71.76	
860.00	COX, RYAN	FEB TRAVEL	0213	72.32	
860.06	DOWNTOWN DVPMT AUTHORITY	PARKING FEE	2/20/13	4.00	
940.01	PORTAGE COMM OUTREACH CENTER	APRIL RENT	APRIL	1,679.17	
940.01	EASTSIDE COMMUNITY CENTER	APRIL RENT	APRIL	500.00	
940.01	PARCHMENT COMM. SCHOOLS	APRIL RENT	APRIL	1,400.00	
940.01	PEOPLE'S CHURCH	APRIL RENT	APRIL	390.00	
940.01	ST JOSEPH CHURCH	APRIL RENT	APRIL	1,050.00	
940.01	FOUNDATION FOR BEHAVIORAL RES	APRIL RENT	APRIL	3,033.33	
940.01	KALAMAZOO PUBLIC SCHOOLS	APRIL RENT	APRIL	1,400.00	
940.01	EQUITY PARTNERS 1	APRIL RENT	APRIL	4,653.00	
940.01	GULL LAKE COMM. SCHOOLS	APRIL RENT	APRIL	600.00	
940.01	VICKSBURG COMM. SCHOOLS	APRIL RENT	APRIL	650.00	
957.63	STATE OF MICHIGAN	LICENSE RENEWAL FEES FOR COMSTOCK	LICENSE RENEV	275.00	
957.63	IBT IIS FINGERPRINT.COM	FINGERPRINTING SERVICES	02152013	60.00	
		Sub Total 794-111 EDUCATION		**22,528.06**	
794-115	**HEALTH**				
728.00	FEDERAL EXPRESS	EXPRESS SERVICE FOR HEAD START	02/13/13	82.78	
730.05	D & D MAINTENANCE SUPPLY	TOILETRY SUPPLIES FOR HEAD START	112817	158.30	
730.05	WALMART	2 PACK LARGE BINS	02/15/13	22.20	

Account	Vendor	Description	Invoice	Amount	PO Num
794-115	**HEALTH**	**(Continued)**			
730.05	SHOPLET.COM	SUPERSORB LIQUID SPILLS ABSORBENT	02/06/13	61.60	
730.05	AMAZON.COM	REFRIGERATOR VEGETABLE CRISPER COVER	02/14/13	29.04	
730.05	AUTISM-PRODUCTS.COM, DESERT DISTRIBUTING	RIBBED AND WEIGHTED LAP PAD	02/06/13	172.45	
740.00	WALMART	GV RICE 10LB, GV RICE 20LB	02182013	29.36	
740.00	MEIJERS, INC.	DRIED FRUIT, CORN POPS, POPCORN,	2/27/13	12.86	
740.00	WALMART	GV FLOUR AP, GV VEG OIL, MRTON PL SAL	02182013	5.10	
740.00	MEIJERS, INC.	VEGETABLES	2/8/13	4.30	
740.00	MEIJERS, INC.	BANANAS, ORANGES, PINEAPPLE, GRAPES,	3/4/13	97.41	
740.00	MEIJERS, INC.	PEAS, SOUP, BEANS	3/4/13	50.78	
740.01	CHILD CARE FOOD SERVICE	FEB 2013 MEALS FOR HEAD START	FEB 2013	22,913.92	
740.01	VICKSBURG COMM. SCHOOLS	FEB 2013 MEALS FOR HEAD START	FEB 2013	1,011.28	
801.05	SPEEDWAY STORES	FUEL	02112013	40.00	
860.00	HARTMAN, LAURIE	FEB TRAVEL	0213	67.80	
860.00	COWPERTHWAIT, LISA	JAN, FEB TRAVEL	0213	180.24	
860.00	KIRACOFE, LOVE	FEB TRAVEL	0213	77.97	
931.00	HOBART SALES & SERVICE	CUST#5987 HOT FOOD BOX THERMOSTAT REPAIR	QB22991	224.87	
931.00	WELCH ALLYN INC	CALIBRATION OF SIGHT & VISION SCREENER	2/22/13	205.00	
956.11	DAVIES MSW, DOUGLAS	REFLECTIVE SUPERVISION TEACHERS GROUPS,	13	1,750.00	
956.11	SUPERSHUTTLE	R/T SHUTTLE RIDE FOR VERA YOUNGER AND	02/12/13	50.00	
956.11	MHSA	REGISTRATION FEES FOR LOVE KIRACOFE AND	02/06/13	500.00	
		Sub Total	**794-115 HEALTH**	**27,747.26**	
794-116	**SOCIAL SERVICES**				
730.05	ZEMLICK OFFICE PRODUCTS	CREDIT FOR CALENDAR REFILL	082734	-21.10	
860.00	DANIEL, JUANITA	FEB TRAVEL	0213	62.15	
860.00	WADE, KATHLEEN	FEB TRAVEL	0213	142.38	
860.00	SCARBERRY, JUNE	FEB TRAVEL	0213	107.92	
860.00	DANIEL, JUANITA	FEB TRAVEL	0213	162.72	
860.00	JOHNSON, HEATHER	JAN, FEB TRAVEL	0213	93.79	
860.00	BUCK, SHARON	JAN, FEB TRAVEL	0213	163.85	
860.00	GREENE, TIFFANY	JAN, FEB TRAVEL	0213	63.85	
860.00	SHEPHERD, TONY F	FEB TRAVEL	0213	244.65	
860.00	WADE, KATHLEEN	FEB TRAVEL	0213B	29.38	
860.00	ROBERTS, CHELSEA	FEB TRAVEL	0213	64.98	
860.00	BYNUM, IDABELL	FEB, MAR TRAVEL	0213	144.64	

Account	Vendor	Description	Invoice	Amount	PO Num
794-116	**SOCIAL SERVICES**	**(Continued)**			
860.00	SHERRER, BEVERLY	FEB TRAVEL	0213	71.19	
940.01	FOUNDATION FOR BEHAVIORAL RES	APRIL RENT	APRIL	466.67	
940.01	PORTAGE COMM OUTREACH CENTER	APRIL RENT	APRIL	104.63	
940.01	EQUITY PARTNERS 1	APRIL RENT	APRIL	517.00	
956.11	BEST WESTERN HOSPITALITY INN	1 NIGHT STAY FOR TONY SHEPHERD &	2/25/13	98.95	
956.11	WADE, KATHLEEN	FEB TRAVEL	0213	26.75	
956.11	BEST WESTERN HOSPITALITY INN	1 NIGHT STAY FOR KATHLEEN WADE-JONES	2/25/13	90.31	
957.57	GORDON FOOD SERVICE	CUST#176610042 FOOD AND KITCHEN	803205130	195.67	
957.57	CATERING BY TREAT STREET	DINING WITH DAD EVENT	3/4/13	448.01	
		Sub Total 794-116 SOCIAL SERVICES		**3,278.39**	
794-117	**TRANSPORTATION**				
860.00	HARGER, DONNA	FEB TRAVEL	0213	37.01	
932.00	COMPLETE PRESSURE WASHING	15 SCHOOL BUSES WASHED	7928	150.00	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34955	280.88	
932.00	COMPLETE PRESSURE WASHING	HEAD START SCHOOL BUS WASH	7939	150.00	
932.00	BELLEROC	TIRE SERVICE FOR HEAD START BUSES	30194	547.36	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34960	193.38	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34972	87.79	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34974	149.15	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34951	18.28	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34967	41.46	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34998	352.75	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34956	41.46	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34991	217.71	
932.00	D & S AUTO/KALAMAZOO SHOP	VEHICLE MAINTENANCE ON HEAD START BUS	34996	26.13	
956.11	SUPERSHUTTLE	R/T SHUTTLE RIDE FOR VERA YOUNGER AND	02/12/13	50.00	
		Sub Total 794-117 TRANSPORTATION		**2,343.36**	
		Total 794 HEAD START		**57,830.98**	
		Grand Total		**1,957,834.13**	

OFFICE OF ADMINISTRATIVE SERVICES

Tracie Moored, Director

201 WEST KALAMAZOO AVENUE
KALAMAZOO, MI 49007
PHONE: (269) 384-8090
FAX: (269) 383-6448

DATE: March 19, 2013

TO: Board of Commissioners

FROM: Tracie Moored, Finance and Administrative Services Director

RE: Allocated Fund Balance Designation

Allocated fund recommendations are being presented for discussion at the Committee of the Whole meeting on March 19, 2013. Department Heads, Elected Officials and Court Administrators submit requests for potential new project funding based on prior year carry-over.

Projects previously approved through the allocated process or recommended by the Capital Improvement Program Committee and were not complete in the previous fiscal year, are 'rolled forward' in the allocated process if needed. These items would be represented in the column titled CIP & Budget Additions. The total carry-forward is $101,229.52.

Due to the budget impacts of 2013 few New Requests are being presented. The goal is to concentrate on current authorized projects before new funding occurs. We are, however, recommending $ 768,500 in new funding allocations.

Parking Ramp Renovations	$200,000	This if the final allocation to bring us to the $2.2M needed for 2014 maintenance / demolition plan.
Drug Court Allocation	$288,000	This was approved in the 2013 budget adoption with the closing of the Economic Development Corporation Fund.
South Location Move	$ 15,500	This brings the south location line item to a total of $25K. This is the projected moving cost.
Digital Imaging Project	$ 15,000	This is a District Court project to computerize records which have a permanent retention. Upon completion, this avoids the need to utilize microfiche and microfilm.

Southwest Michigan First	$150,000	This was the amount recommended to be budgeted for Southwest Michigan First during the 2013 budget process. This was generated with the closing of the Economic Development Fund.
Land Bank Grant Match	$100,000	This is the grant match request for the Michigan Blight Elimination program.

Allocated funds represent approximately $5 million of restricted fund balance each year. New allocated projects are not considered authorized to move forward until final approval has occurred by the Board of Commissioners. The final request for approval will be presented at a future meeting with Transfers and Disbursements.

Please feel free to contact me with questions.

Cc: Peter Battani, County Administrator
John Faul, Deputy County Administrator

COUNTY OF KALAMAZOO
ALLOCATED 2012 FUND BALANCES

Column1	Column2	2011 Allocations Column242	CIP & Budget Additions Column26	New Requests Column27	Total Additions Column28	Deletion Column29	Expended Column30	2012 Allocations Column31	2012 notes Column32
GENERAL FUND									
Drain Advance		185,000.00			0.00			185,000.00	BOC Action
Lake Level		15,000.00			0.00			15,000.00	BOC Action 2012
Inland Lake Advance		13,484.99			0.00		9,416.16	4,068.83	BOC Action 2010
Automation-General:									
Disaster Recovery Project		40,000.00			0.00			40,000.00	BOC Action 2008
Finance/Payroll/Human Resources Sys		5,166.12			0.00		5,166.12	0.00	Finalized
Head Start Program Automation		42,800.00			0.00	42,800.00		0.00	No Planned Expense
Geographic Information System (GIS)		31,200.00			0.00	31,200.00	0.00	0.00	Shift to Operating
Buildings and Grounds:									
Elevator Replacement		188,025.00			0.00			188,025.00	Project Carry forward
Flooring Fund		12,900.00	6,902.96		6,902.96			19,802.96	Project Carry forward
Major Repairs/Maintenance		452,088.11			0.00		60,890.99	391,197.12	Project carry forward
2012 CIP Replace Washer in Jail		0.00	6,893.91		6,893.91			6,893.91	CIP Carryover
Parking Ramp Renovation		2,000,000.00		200,000.00	200,000.00			2,200,000.00	2014 $2.2M
Circuit Court									
Drug Court Reserve		60,000.00	696.19	288,000.00	288,696.19			348,696.19	BOC Allocation
Audio Video Security System		222,500.00			0.00		218,935.97	3,564.03	Plan Developed
Circuit Court E Filing System		42,000.00			0.00		40,200.00	1,800.00	Final Year
Circuit Court Software		383,690.00			0.00		98,420.00	285,270.00	Plan Developed
2012 CIP Circuit Court Servers		0.00	8,000.00		8,000.00			8,000.00	CIP Carryover
District Court									
Upgrade Courtroom Technology (JAVS)		16,080.00			0.00			16,080.00	Plan Developed
South Location Update		9,500.00		15,500.00	15,500.00			25,000.00	Move Expenses
2010 CIP North location clerk's office re-model		20,600.00			0.00		13,849.46	6,750.54	Plan Developed
Digital Imaging Project		0.00		15,000.00	15,000.00			15,000.00	Plan Submitted
Health & Community Services									
Dental Program Expansion		1,000.00			0.00	1,000.00		0.00	Finalized
Technology Update/Software		6,192.96			0.00			6,192.96	Plan Develop
Healthy Babies Healthy Start		50,000.00			0.00			50,000.00	Utilize in 2013
Parks									
I-94 Business Loop		50,000.00			0.00			50,000.00	Project On-Going
2009 CIP - Repair Cold Brook Ramp		12,000.00			0.00		3,170.41	8,829.59	Final Year
Trail Project		200,000.00			0.00		200,000.00	0.00	Finalized
2011 CIP River Oaks- Soccer Irrigation		10,000.00			0.00		6,714.78	3,285.22	Final Year
2011 CIP Scotts Mill Dam - Repairs		10,000.00			0.00			10,000.00	Final Year
2011 CIP Prairie View Improvements- Grant Match		15,500.00			0.00		5,594.43	9,905.57	Final Year
2012 CIP River Oaks Improvement Project		0.00	15,000.00		15,000.00			15,000.00	CIP Carryover
Purchasing:									

COUNTY OF KALAMAZOO
ALLOCATED 2012 FUND BALANCES

	2011 Allocations	CIP & Budget Additions	New Requests	Total Additions	Deletion	Expended	2012 Allocations	2012 notes
Furniture Fund	5,000.00	9,674.56		9,674.56			14,674.56	Budget Carryover
Sheriff:								
Act 302 Training	11,911.40	97.42		97.42			12,008.82	Restricted Funds
911 Public Safety Training	3,230.77	3,564.48		3,564.48			6,795.25	Restricted Funds
2012 CIP Iris Scan Upgrade	0.00	11,000.00		11,000.00			11,000.00	Final Year
General:								
Admin Building Upgrades	5,916.56			0.00			5,916.56	BG Carryover
Administration Building Security Upgrade	20,000.00			0.00			20,000.00	Carryover
Consolidated Project Management	100,000.00			0.00		15,000.00	85,000.00	Carryover
Economic Development Reserve	688,700.00	-250,000.00		-250,000.00	438,700.00		0.00	Elimination of Reserve
Hark Orchids	0.00	250,000.00		250,000.00			250,000.00	
Airport	125,000.00			0.00			125,000.00	Hold for Determination
Southwest Michigan First	0.00		150,000.00	150,000.00			150,000.00	EDC Board Action
Land Bank Grant Match			100,000.00	100,000.00			100,000.00	BOC Approved
Housing Assistance Fund	250,000.00			0.00		250,000.00	0.00	Finalized
Total General Fund	$ 5,304,485.91	$ 61,829.52	$ 768,500.00	$ 830,329.52	$ 513,700.00	$ 927,358.32	$ 4,693,757.11	
LAW ENFORCEMENT FUND								
2011 CIP- Capture Station and Interface	30,000.00			0.00			30,000.00	Final Year
Interview Recording Equip 2009 CIP	9,211.00			0.00	8,422.00	789.00	0.00	Finalized
CIP Sheriff Radios (800 MHz Replacement)	10,400.00			0.00	10,400.00	0.00	0.00	Finalized
2010 CIP Car Video Systems & Hard Drives	14,100.00			0.00	97.55	14,002.45	0.00	Finalized
2010 CIP Microcassette Dictation System	5,746.00			0.00		5,746.00	0.00	Finalized
2012 CIP Laptops/Keyboards	0.00	27,400.00		27,400.00			27,400.00	Final Year
2012 CIP In Car Repeater	0.00	12,000.00		12,000.00			12,000.00	Final Year
Total Law Enforcement Fund	$ 69,457.00	39,400.00	0.00	39,400.00	18,919.55	20,537.45	69,400.00	
TOTAL OPERATING FUNDS	$ 5,373,942.91	$ 101,229.52	$ 768,500.00	$ 869,729.52	$ 532,619.55	$ 947,895.77	$ 4,763,157.11	

BOARD AGENDA REQUEST FORM

PROPOSED FOR BOARD MEETING OF: April 16, 2013

DEPARTMENT: Airport

PREPARED BY: Clifton E. Moshoginis, CM

SUBJECT: Approve the Release of Funds from the Kalamazoo County Allocated Fund Balance to the Airport

SPECIFIC ACTION REQUESTED: Approve the release of Allocated Funds in the amount of $125,000 to the airport in support of facility upgrades at Duncan Aviation.

DESCRIPTION OF ACTION (dollar amount, purpose): The County of Kalamazoo holds funds in their Allocated Fund Balance for the airport in the amount of $125,000 from a previous airport project. That project has expired and is now available for use at the airport for other airport development projects. The use of these funds is for a portion of infrastructure upgrades at Duncan Aviation, specifically for a public parking lot repair and reconfiguration (see the attached presentation). Based on estimates of the total project, the percentage is approximately 8-12% of Kalamazoo County funds. The Kalamazoo County Aeronautics Board of Trustees approved a recommendation to the Kalamazoo County Board of Commissioners by unanimous vote at their March 14, 2013 meeting to release these funds.

Note: At the Kalamazoo County Board of Commissioners Committee of the Whole on April 2, 2013 a presentation was made by Airport Administration, Duncan Aviation, and Southwest Michigan First outlining the project and the use of the allocated funds.

TIME FRAME OF ACTION: One time request for release of allocated funds for the airport. Project completion is estimated by the end of calendar 2013

FUNDING SOURCE IF REQUIRED (Federal, State, or Local): Local funds

PERSONNEL IF REQUIRED: None

NEW OR RENEWAL OR AMENDMENT: New

ANY OTHER PERTINENT INFORMATION: The attached presentation outlines the specifics of the project

PROCUREMENT INFORMATION: N/A

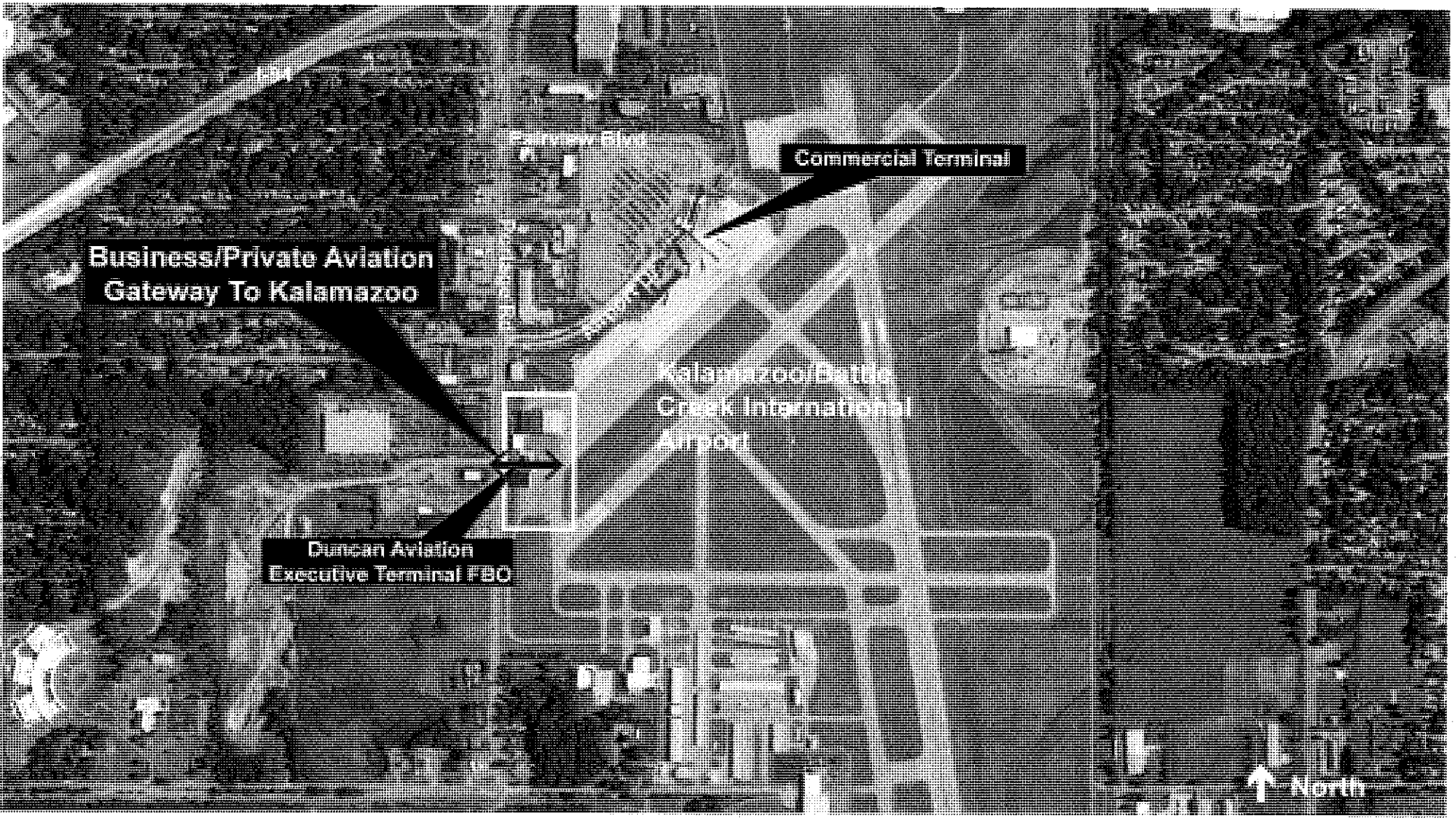
CONTACT PERSON WITH PHONE NUMBER: Clifton E. Moshoginis, CM- Airport Director, (269) 388-3668. cemosh@kalcounty.com

KALAMAZOO|BATTLE CREEK
INTERNATIONAL AIRPORT

Mission Statement

The mission of the Kalamazoo|Battle Creek International Airport is to provide facilities and services to support safe, efficient, and convenient air transportation, enhancing economic growth and high quality of life in Southwest Michigan.

Kalamazoo County Board of Commissioners
Kalamazoo/Battle Creek International Airport,
Duncan Aviation and Southwest Michigan First
April 2, 2013


Commercial Terminal
Business/Private Aviation
Gateway To Kalamazoo
Kalamazoo/Battle
Creek International
Airport
Duncan Aviation
Executive Terminal FBO
North

Private/Business Aircraft Traffic At

Kalamazoo Duncan Aviation

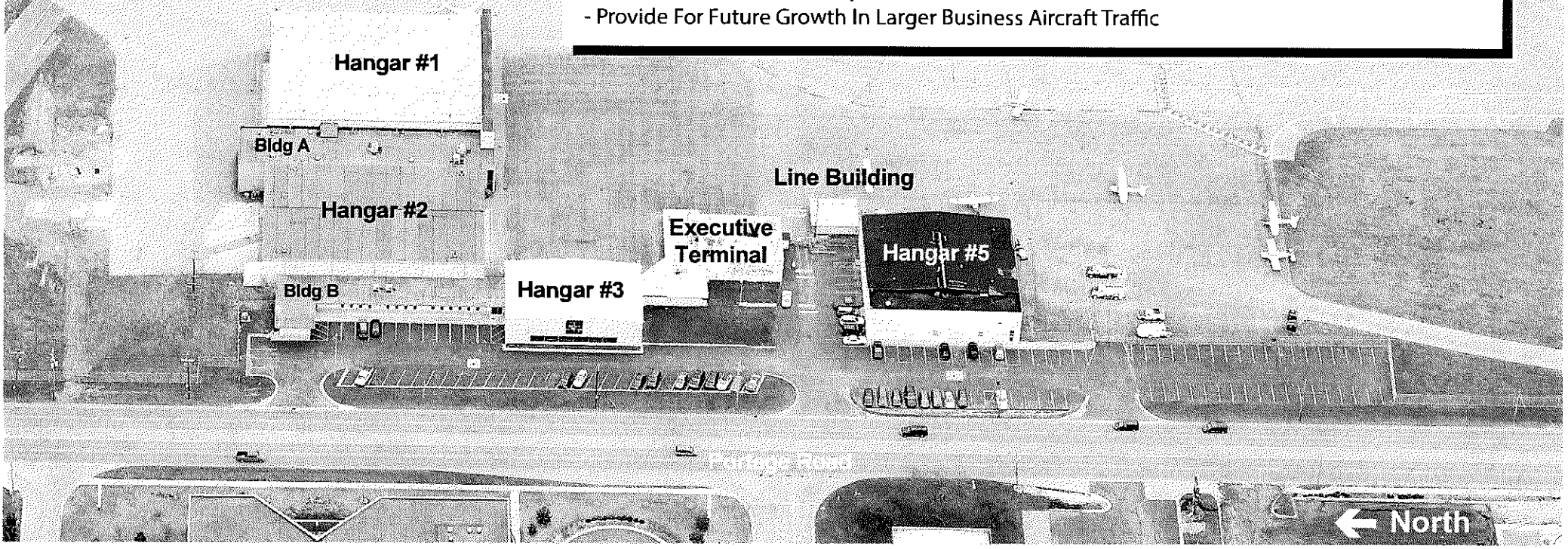
Current Traffic	8/2012-2/2013	Annualized
Base Customers	241	418
Visitors/Transient	465	792
Total Aircraft Parked	706	1210

Goals:

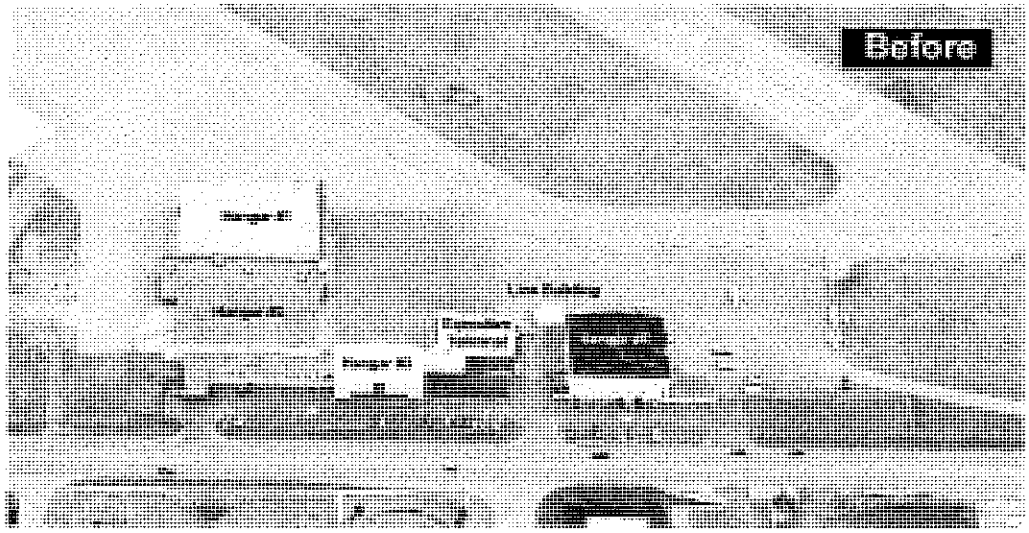
- Create Larger, Safe Ramp For Larger Aircraft & Increased Traffic
- Modernize Executive Terminal To Provide Positive Professional Impression
- Upgrade Street Entrance, Function And Impression With New Entry Drive & Parking Lot Repairs

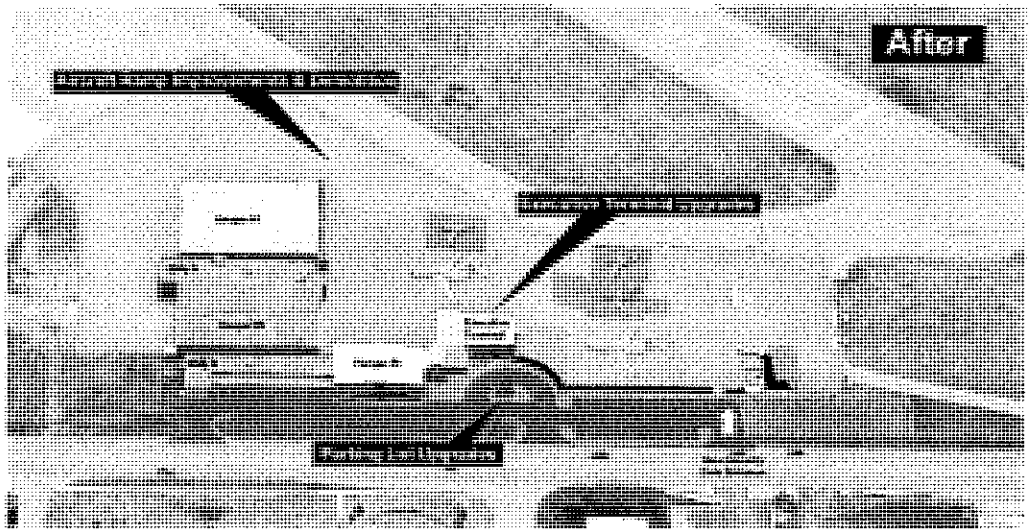
Economic Development:

- Create Positive Business/Private Aviation Entry Impression
- Enhance Economic Development In Kalamazoo
- Provide For Future Growth In Larger Business Aircraft Traffic



Existing Conditions





Summary of Proposed Improvements

1.0 Airport

- 1.1 Demo Hangar #5/Line Bldg
- 1.2 Pave Repair Aircraft Ramp
- 1.3 Fence & Security Gate

+

2.0 Duncan Aviation

- 2.1 Stucco Exterior
- 2.2 New Entry Canopies
- 2.3 Paint Exterior Hangar #3
- 2.4 Remodel Executive Terminal Interior

+

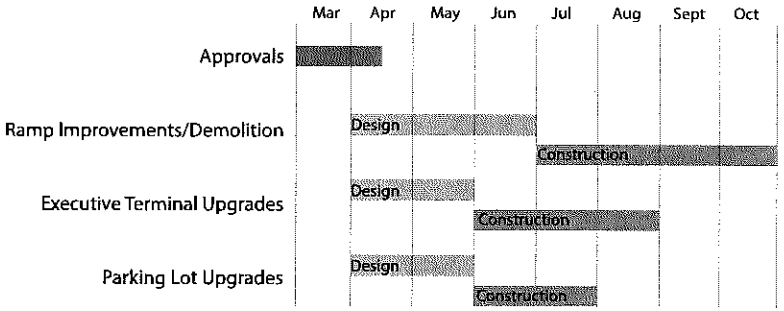
3.0 County Economic Development Fund

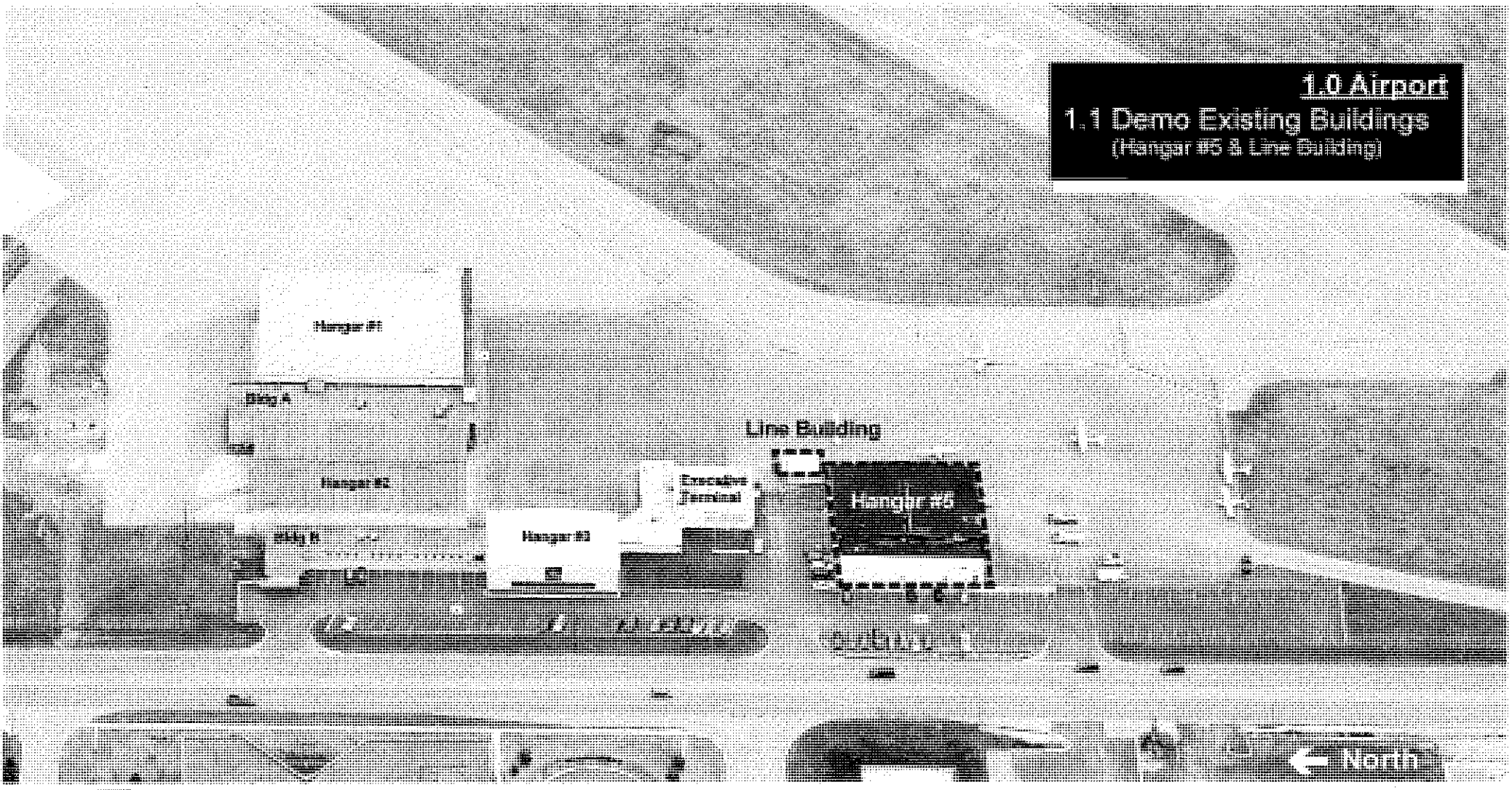
- 3.1 Pave Repair Parking Lot
- 3.2 New Circle Drive

4.0 Options

- 4.1 Paint Hangars 1 & 2
- 4.2 New Fuel Truck Canopy

Potential Schedule 2013





Airport

1

Demo Hangar #5/Line Bldg

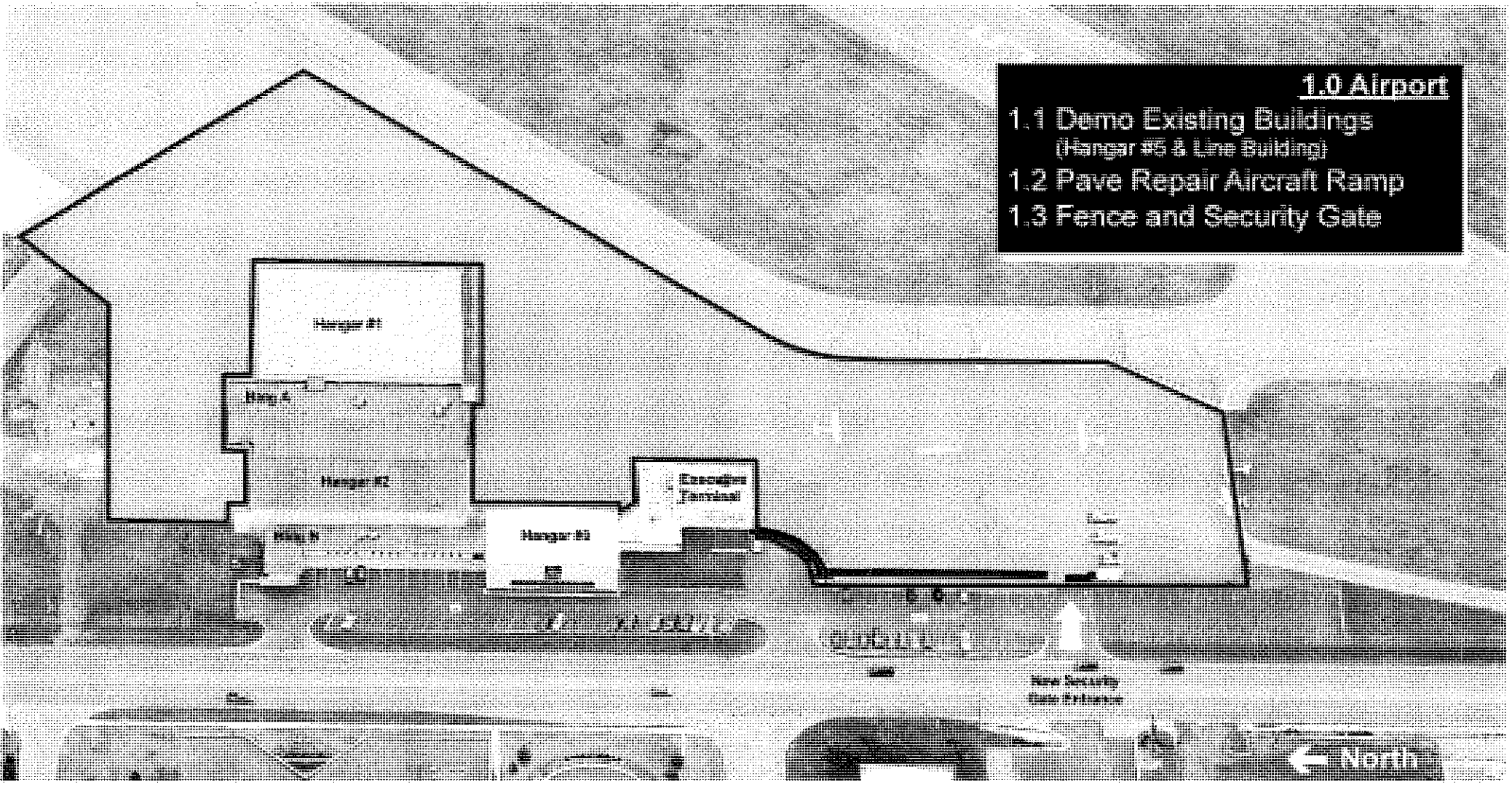
Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

tectonic management group, inc

Architecture
Construction Management
General Contracting



Airport

1

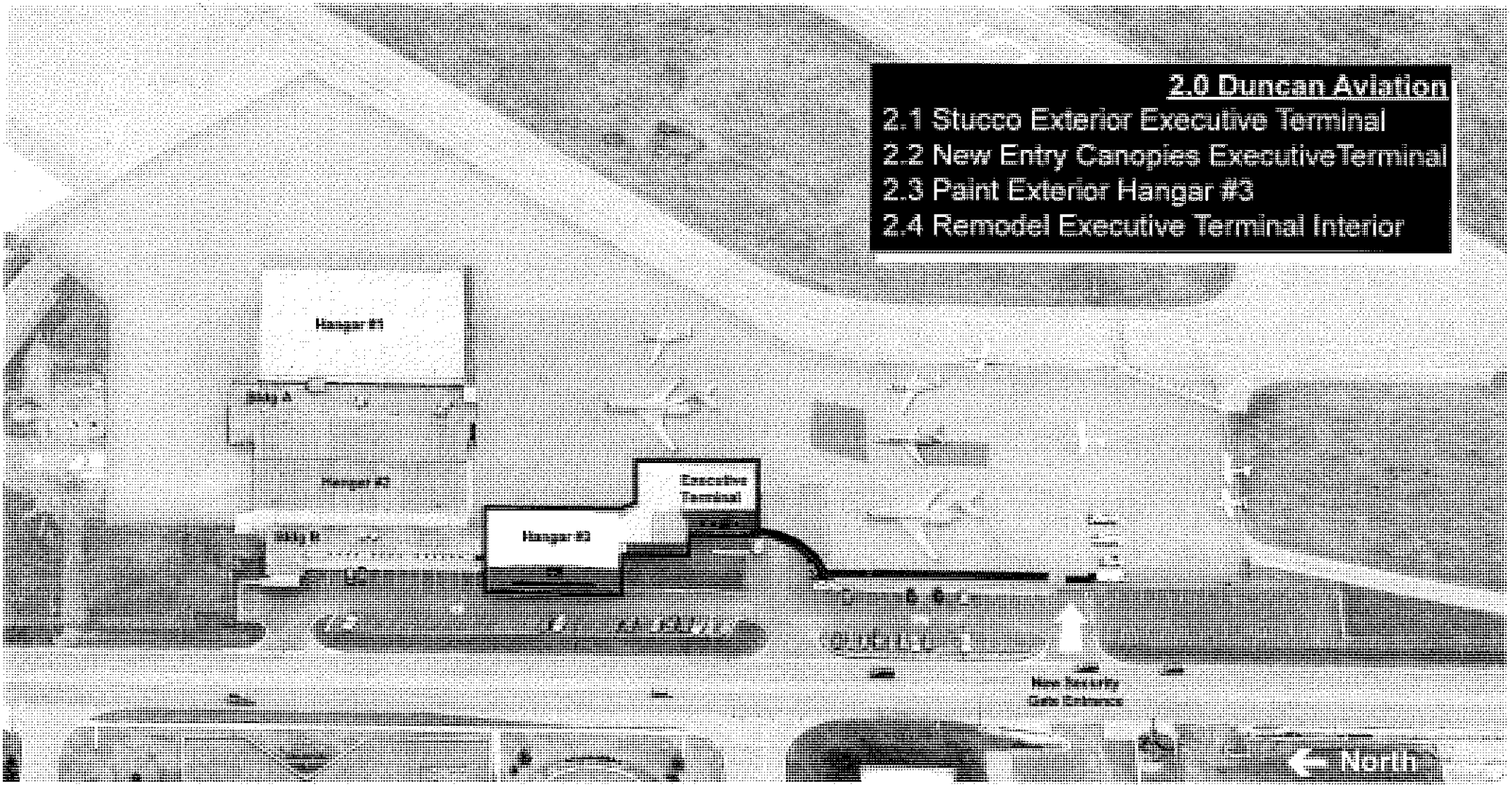
Demo Hangar #5/Line Bldg | Pave Repair Aircraft Ramp | Fence & Security Gate

Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

tectonic management group, inc | Architecture Construction Management General Contracting



Airport

1 Demo Hangar #5/Line Bldg | Pave Repair Aircraft Ramp | Fence & Security Gate

+

Duncan Aviation

2 Executive Terminal Improvements

Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

tectonic management group, inc | Architecture Construction Management General Contracting

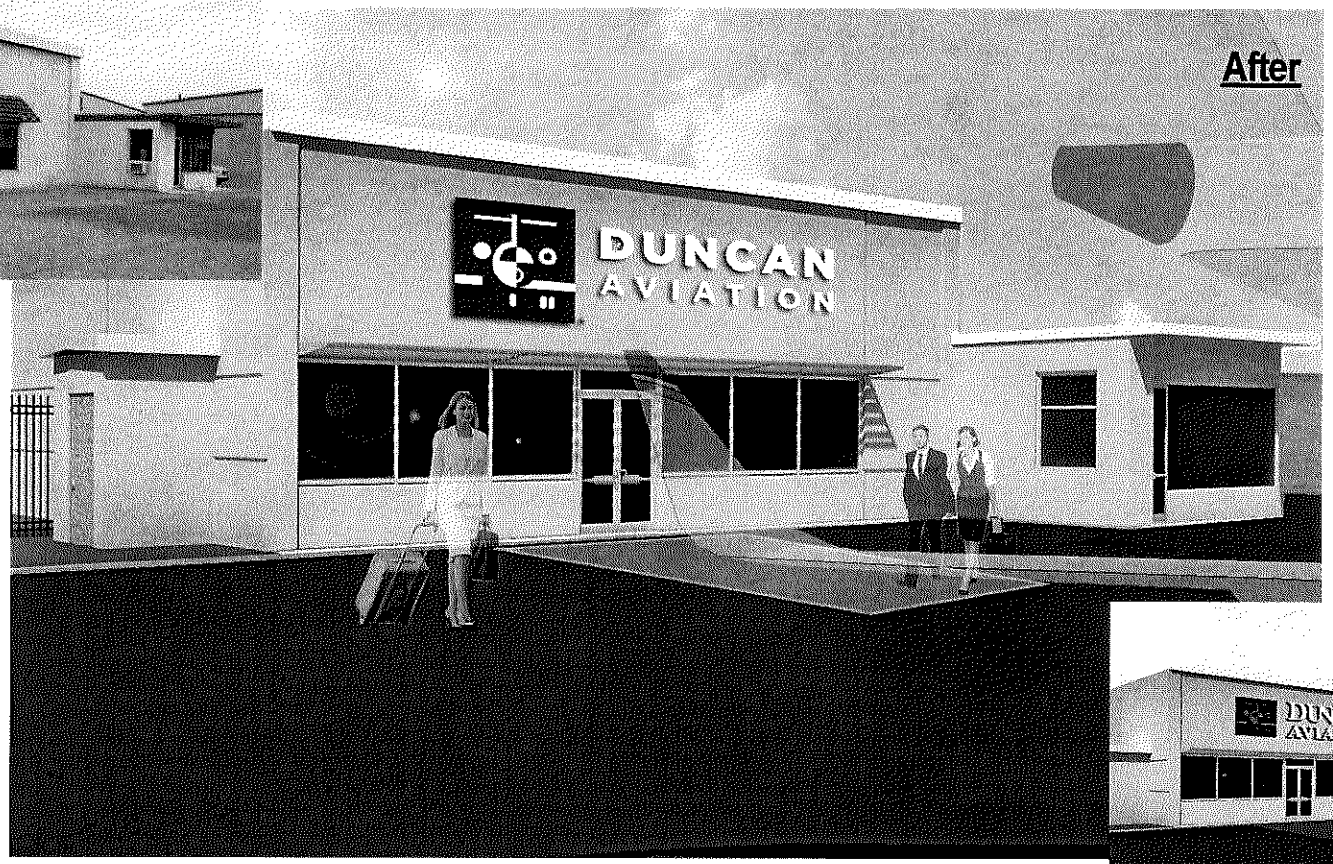
Before

Executive Terminal Upgrades

- Energy Efficient Insulated Stucco Upgrade
- Entry Shading Canopy
- Interior Remodel
- Paint Adjoining Hangar

Duncan Aviation Airside

After



Original Sign

Executive Terminal Airport Side Improvements - Duncan

tectonic management group, inc

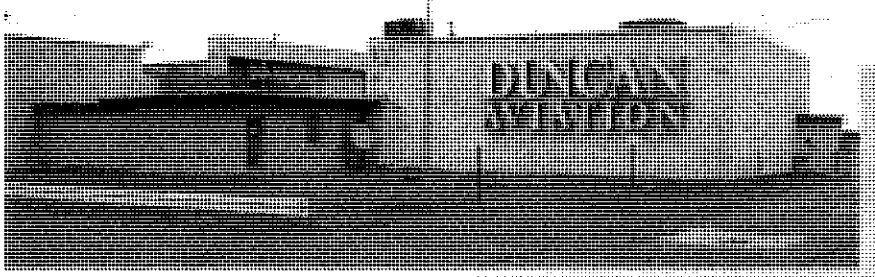
Architecture
Construction Management
General Contracting

Executive Terminal Upgrades

- Energy Efficient Insulated Stucco Upgrade
- Entry Canopy
- New Modern Signage
- New Entry Door
- Interior Remodel
- Paint Adjoining Hangar

Duncan Aviation
Landside

Before



After

Executive Terminal Street Side Improvements - Duncan

tectonic management group, inc | Architecture Construction Management General Contracting

Airport

1 Demo Hangar #5/Line Bldg

Pave Repair Aircraft Ramp

Fence & Security Gate

+ 2 Duncan Aviation

Executive Terminal Improvements

+ 3 County Economic Development Fund

Pave Repair Parking Lot & New Circle Drive

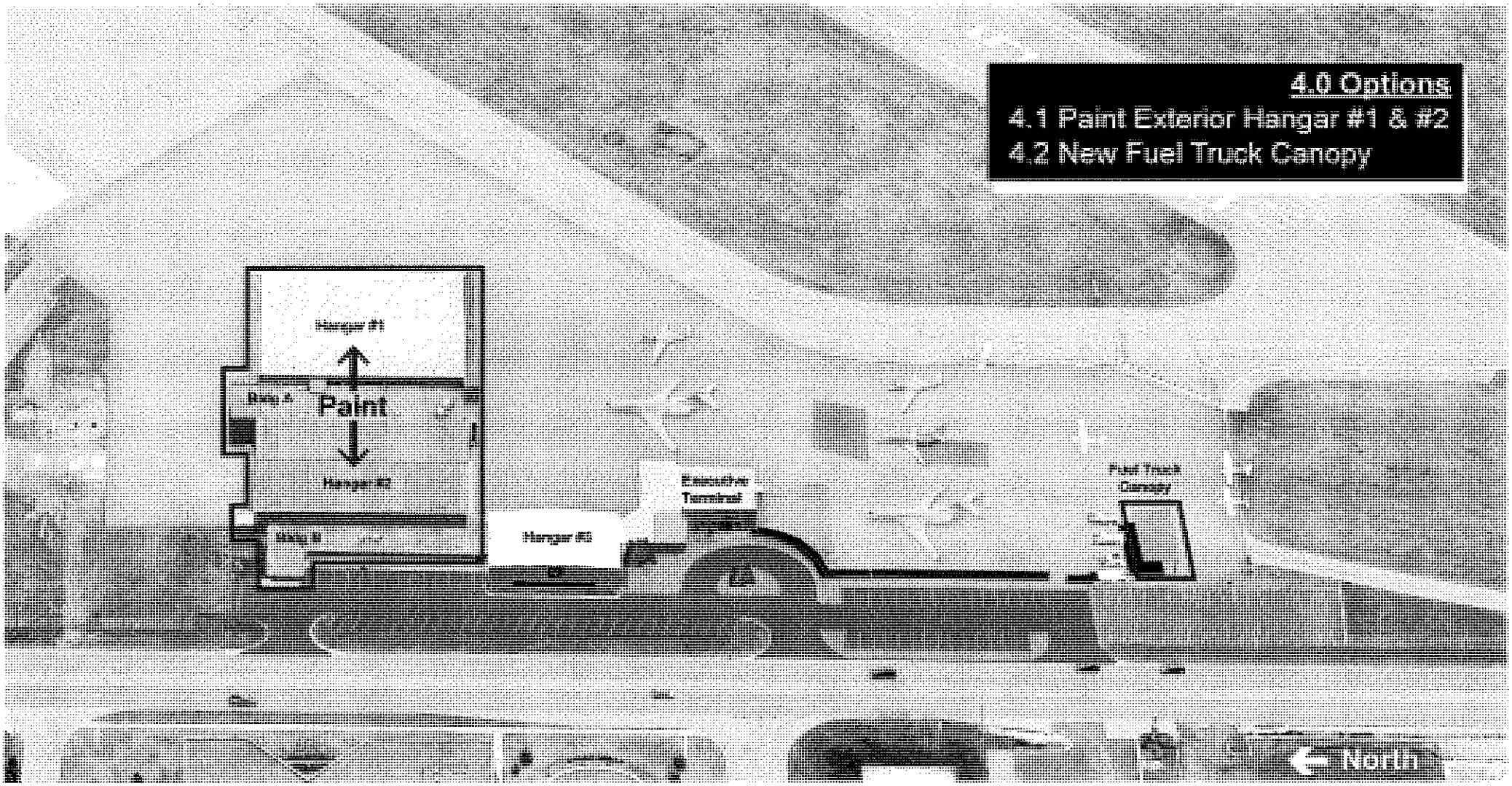
Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

tectonic management group, inc

Architecture
Construction Management
General Contracting



Airport

1 Demo Hangar #5/Line Bldg

Pave Repair Aircraft Ramp

Fence & Security Gate

+ Duncan Aviation

2 Executive Terminal Improvements

+ County Economic Development Fund

3 Pave Repair Parking Lot & New Circle Drive

+ Options

4 Paint Hangars 1 & 2

Fuel Truck Canopy

Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

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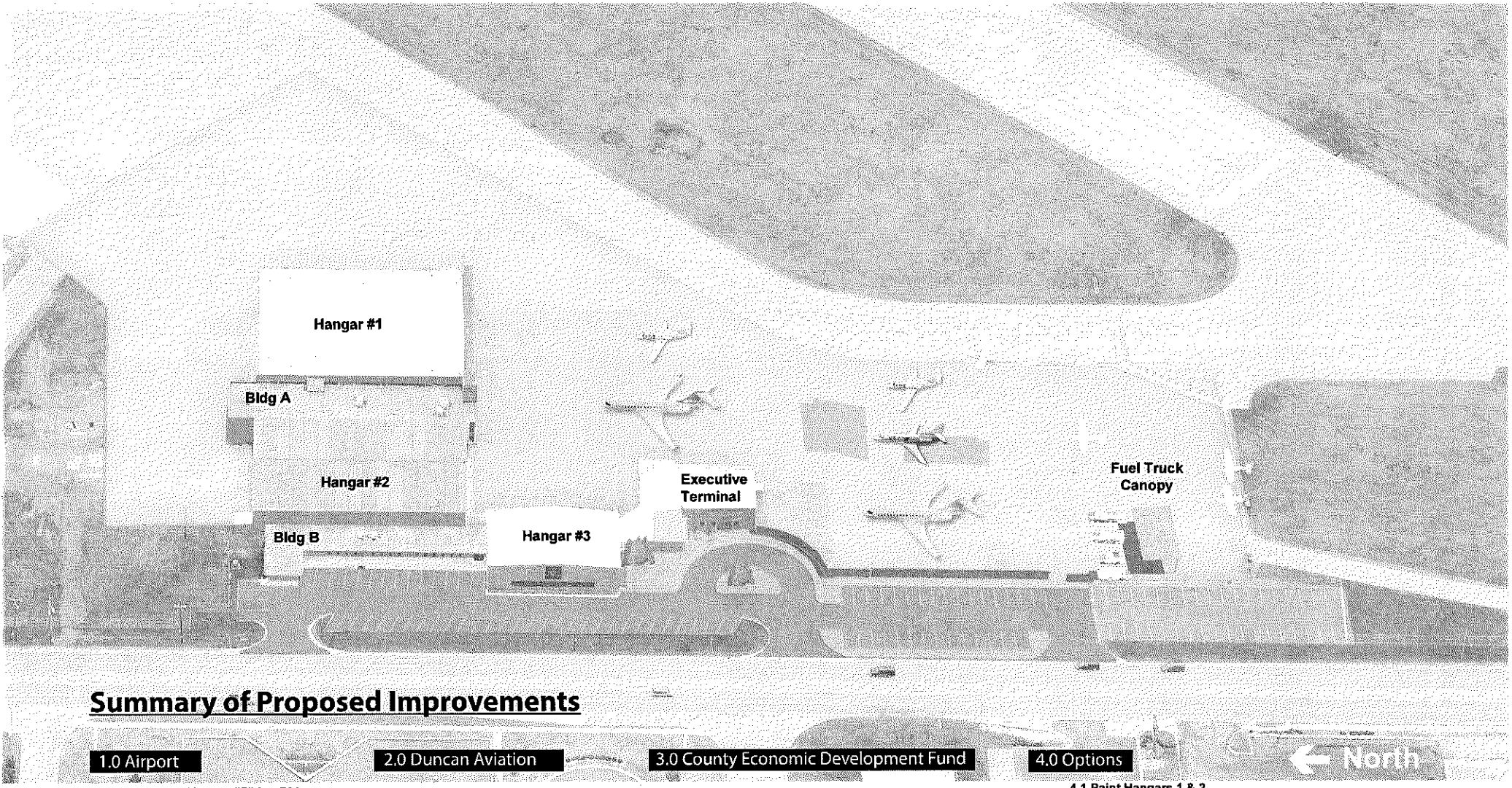

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2.5 New Fuel Truck Canopy

+

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Conceptual Master Plan
03/07/2013

Executive Terminal Improvements

Duncan Aviation - Kalamazoo, Master Plan

tectonic management group, inc | Architecture Construction Management General Contracting

Peter Battani, County Administrator
201 West Kalamazoo Avenue • Kalamazoo, Michigan 49007
Phone: (269) 384-8111 • Fax: (269) 384-8032

TO: Board of Commissioners

FROM: Peter Battani, Administrator/Controller

RE: Proposed Schedule for Compensation Review

DATE: March 26, 2013

We are proposing a schedule for the next several weeks to review compensation (wages and benefits) for employees and retirees. This review, which will include Administrative recommendations in the later weeks that follow, will be central to the next phase of the Board's work at building a sustainable Kalamazoo County Government for the next 10 years and beyond.

Over the last 10 years, we have been a model and leader among local governments throughout the state and nation for financial sustainability and the provision of vital services for a sustainable community. Major accomplishments include:

Financial – Despite the affects of the Great Recession and the seven years of a sluggish Michigan economy before that, we have managed our fiscal house as well as any local government in the nation. We have an unallocated fund balance of approximately 20% of annual revenue to the General Fund (the standard is 15% - 20 %.). Our debt to equity ratio is very low; less than 5% of our annual operating budget is expended for debt service of one kind or another. Our bond rating from Standard Poors is AA. We have received the Government Finance Officers Association (GFOA) award for excellence for our Comprehensive Annual Financial Report (CAFR) for 12 years running.

Facilities – Within the next few years, we will have completed an overhaul of the entire Kalamazoo County Government building footprint. To date, we have built a brand new Juvenile Home, an Airport Terminal, and are on the verge of completing construction of a new expanded Jail. With our Facilities Master Plan, we are currently in the process of designing a facility to house video visitation for the Jail, the Office of Community Corrections and Department of Corrections Probation and Parole. Major renovations to the Michigan Avenue Courthouse are in progress, and plans for the building of a new courthouse on Gull Road have commenced. Within a few years, we will be vacating the Nazareth facility, and consolidating Health and Community Services functions into our remaining buildings that we will renovate. The closure of the Shaver Road courthouse, now underway, is one small but needed piece of the larger facility and operational

consolidations that are necessary to prepare us for the next 20-30 years of facility needs. Other than the Juvenile Home, which is supported by a bond issue with overwhelming voter approval, we will have accomplished all of this without a general tax increase to the County's citizens. This is an achievement that makes us the envy of many local governments around the state and nation.

Services/Upgrades– Major highlights are as follows:

- Revitalized our parks system, including the addition of the Trailway, major steps forward in financial self-sufficiency, and improvements to the Expo Center and Fairgrounds.
- Overhauled our approach to Animal Services by greatly improving the adoption rates and partnering with other community groups for animal welfare and protection of citizens.
- Invested in major upgrades in nearly every facet of information systems and data management throughout the organization, including the Courts, Treasurer, Clerk/Register and the Sheriff's Offices.
- Created GIS, which is now of service to nearly every Court, Office and Department and every local unit of government.
- Made service improvements in HCS, including improvements to the dental clinic, creation of a mobile dental clinic, commitments to Health Equity, and strong community partnering on early childhood education.
- Created and supported a Land Bank, Transportation Authority, and an Aeronautics Board. These efforts have actually served to expand or enhance services to the community, despite economic hard times and financial austerity.
- Established an award winning wellness program that has been a part of significant containment of health care costs that have overwhelmed many other governments and organizations.
- Supported economic development through the close partnership with the Southwest Michigan First.
- Created and supported drug courts and other specialty courts, making us a national leader in this area.
- Commitment to alternatives to incarceration to keep our Jail population relatively low and to send the fewest felons to state prisons of any County of our size.

Intergovernmental – The County is a leader and at the forefront of major intergovernmental cooperation and consolidation efforts, such as transportation, dispatch, core public governmental services, GIS, and regional planning. We are looked to for leadership at the local, regional and state level in many venues.

Yet, we have more work to do to sustain services for our citizens and wisely use taxpayer money. Approximately 70% of the County's expenditures are attributable to pay and benefits for county employees (and retirees). Attention to this therefore is critical to not only long-term financial sustainability – but more importantly, to providing vital services for a sustainable community. This is an extremely complex topic and undertaking which involves many interrelated parts. For that reason, we recommend

proceeding slowly, cautiously and deliberately, allowing for informed presentation, discussion and input, before concluding with Administrative recommendations and Board of Commissioner decisions.

Therefore, we propose the following schedule:

- April 2 – Present proposed schedule of all components.
- April 16 – Present and discuss Retiree Healthcare. This would include an overview of the various aspects of RH, a refresher on changes already made to date, and discuss trends and need for more changes. We propose to lead with RH because, with an unfunded liability of about $65 million, this is the greatest financial sustainability challenge we face.
- May 7 and 21 – Present and discuss the various Pension plans we have. While a relatively lesser concern than RH, primarily because of the excellent track record of our Defined Benefit for most employees, other than the Sheriff's Office, we will still need to make some additional reforms.
- June 4 – Presentation and discussion on wages, head count, as it relates to budget sustainability over the next 5 – 10 years. One of the issues we will need to examine is whether or not to conduct a market study of wages and other compensation. Over the last 10 years, our head count has remained relatively constant, despite benefit reductions and sluggish wages. Our turnover rate continues to be relatively low. Will this continue? If we conduct a market study, how will the results be used?
- July 2 (and 16, if needed) – Presentation and discussion of options for all of the above.
- July 16 or August 6 – Presentation and discussion of Administrative recommendations.

The Board of Commission will have at its discretion the ability to continue discussion or debate on recommendations for as many subsequent meetings as it deems necessary before taking any formal action. Our hope is that the Board takes action on recommendations prior to the budget process, which usually begins in the first part of September.

We have attached for background information a copy of a recent MSU Extension report, entitled "Funding Legacy: The Cost of Municipal Workers' Retirement Benefits to Michigan Communities." While the report is specific to municipal governments, this paper is a good introduction to the topic of post-retirement benefit issues in Michigan.

Again, please let us know you have any questions or want to discuss this prior to April 2.

Attachment

K:\Battani\BOC\2013\Proposal for Compensation Review March 26.docx

MICHIGAN STATE UNIVERSITY | Extension

Funding the Legacy

The Cost of Municipal Workers' Retirement Benefits to Michigan Communities

MSU Extension White Paper

By:

Eric A. Scorsone, Michigan State University Extension specialist, state and local government

Nicolette N. Bateson, CPA, MPA, visiting specialist[1]

[1] The authors would like to thank Traci Taylor and Christina Plerhoples, Ph.D.c., for their time and assistance with this research project.

3/14/2013 (1:22)

Funding the Legacy

The Cost of Municipal Workers' Retirement Benefits to Michigan Communities

Introduction

Legacy costs are commitments made in the past that will be paid by future generations. Defined-benefit pensions and other postemployment benefits (OPEB), such as retiree healthcare, are examples of legacy costs. Traditionally, public employers have measured and funded pension obligations as employee service is rendered; this ensures that funds are available when it is time to pay those benefits. In contrast, very few local government employers fund the OPEB commitment during an employee's tenure. In fact, municipalities were not required to measure OPEB until an accounting standard was issued in 2004 with implementation beginning in 2007. Now that local governments have calculated OPEB, many local officials are faced with the overwhelming reality of a massive commitment. This issue becomes especially challenging when the liability is owed to those who are currently retired.

A review of Michigan cities facing severe fiscal stress revealed that each was confronted with a significant unfunded OPEB liability. Several questions followed: How many other local units face similar structural budget imbalances? To what extent does OPEB play a role in that scenario? What is the amount of unfunded local government OPEB in Michigan? How many public employees and retirees are affected by unfunded OPEB? What steps have local governments taken to manage the OPEB liability? Are there statewide public policy implications of potentially unmanageable legacy costs?

To better understand these potential issues, we reviewed the fiscal year 2011 annual audit reports filed with the Michigan Department of Treasury for each city, village and township. OPEB, pension and related financial data were compiled and analyzed. This frequently asked questions (FAQ) publication presents key findings from that research. The primary purpose of this document is to create awareness of OPEB commitments and funding pressures. Further, this document and related materials are designed to foster proactive discussion among stakeholders, present a method for benchmarking OPEB across local units and identify opportunities that may lead to viable alternatives to the continuing erosion of local government services that will continue if the problem is not addressed.

Eric A. Scorsone,
Michigan State University Extension specialist, state and local government

Nicolette N. Bateson,
CPA, MPA, visiting specialist[1]

[1] The authors would like to thank Traci Taylor and Christina Plerhoples, Ph.D.c., for their time and assistance with this research project.

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Funding the Legacy

The Cost of Municipal Workers' Retirement Benefits to Michigan Communities

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What are the Key Findings?

Overall, it is clear that OPEB merits a cohesive discussion. Though a few local units have made significant effort in addressing OPEB, the aggregate total unfunded liability, regional concentration, fragmented efforts and inherent difficulty in predicting healthcare costs expose taxpayers and OPEB plan members to long-term financial risk. Key findings from the FY 2011 audited financial reports:

The scope of the OPEB liability

- Of 1,773 local units of government in Michigan, 311 (representing 67% of Michigan's population) were found to provide some level of OPEB at the end of FY 2011.
- The total OPEB liability for Michigan's cities, villages and townships is $13.5 billion. This liability is funded at 6 percent, resulting in a net unfunded liability of $12.7 billion.
- One city, Detroit, has an unfunded liability of $4.9 billion on the basis of actuarial data from June 30, 2009. This equates to 39 percent of the total for all local units.
- The amount of net unfunded OPEB ($12.7 billion) for local units is 1.6 times the combined amount of unfunded pension ($3.1 billion) and governmental activities debt ($4.7 billion) for the 284 units that provided complete data.
- Almost $11 billion, or 86 percent, of the unfunded OPEB liability is attributable to local governments in southeastern Michigan – Genesee, Lapeer, Lenawee, Livingston, Macomb, Monroe, Oakland, St. Clair, Washtenaw and Wayne counties.
- In some municipalities, OPEB liability is higher than unfunded pension and governmental bonded debt combined.
- Actuarial data lags behind fiscal year reporting. In FY 2011 reports, 42 percent of the units had relatively current information. The remaining valuations (58 percent) were dated 2009 or earlier or subject to calculation utilizing an alternate method.
- The number of units that have begun prefunding OPEB is 138, or 47 percent, of the 284 units studied. The majority of the units that have begun prefunding fall in the 30,001-200,000 population range.
- For the 98 units that provided total plan participant data, the average liability per member is $136,854.

Budget impact

- Cities account for 63 percent of OPEB providers; townships, 29 percent; and villages, 8 percent.
- The annual required contribution (ARC) to fund OPEB is an average of 3.18 mills for all local units excluding Detroit. Detroit's OPEB ARC is equivalent to 35.6 mills, using 2010 taxable values for FY 2011.
- OPEB ARC equates to 15 percent of governmental entitywide revenues; pension ARC is 8 percent. The general fund bears more of the brunt of the cost burden, and OPEB ARC equates to 20 percent of general fund revenues; pension ARC is 10 percent. All amounts are based on aggregate totals.
- Very few entities fund the OPEB annual required contribution at 100 percent. In aggregate, the local units are funding the OPEB ARC at 58 percent; the pension ARC is funded at 103.5 percent.
- For the 73 units that provided current retiree participant data, the average annual benefit cost per current retiree is $8,887.

Benefit plan design

- Twenty-two local units, or 7.7 percent, offer a retiree healthcare savings plan in combination with other plans or for employees hired after a certain date. Three local units were found to offer a defined-contribution plan as the *only* plan option for all employee groups.
- Eighty-five percent of the plans are open to new plan members. Of the remainder, 7 percent have closed the defined-benefit style of OPEB to new members, and 8 percent have closed OPEB to some employee groups but not all.
- Most employers (52 percent) do not require employee or retiree contributions for retirement healthcare benefits. The remaining 48 percent require retiree premium copayments, and some require employee contribution to a trust to fund future OPEB payments.

Part 1: Understanding Legacy Costs

This section of the FAQ provides a brief explanation of legacy cost terminology and concepts. The risk of a brief explanation is oversimplification. Readers who desire a more in-depth, technical explanation are encouraged to refer to the resources provided in the footnotes.

What is OPEB?

"Other postemployment benefits" (OPEB) is the term used to describe benefits promised to retirees and earned during their years of service. The most common benefit is healthcare for retiree and spouse. Some plans also include dental, life and other insurances. Though these benefits have been offered for decades, the majority of state and local governments did not calculate the respective liability until required to do so by accounting standards beginning in 2007.[1]

Why is OPEB an important issue?

OPEB has become the single largest category of unfunded liability for many of the local units that provide these benefits. In some instances, the OPEB liability is higher than unfunded pension and governmental bonded debt *combined*. For municipalities experiencing severe fiscal stress, the magnitude of this liability has heightened the tension between providing services to current residents while upholding past commitments. For units with the most proactive financial management, OPEB continues to be a pressing budgetary issue. Traditionally, controlling the healthcare liability encompassed amending benefit levels, changing insurance carriers and implementing employee cost sharing. Those who did project their long-term cost commitments recognized that more drastic measures were necessary. In some cases, employers ceased to provide retiree healthcare.

The core issue in managing the healthcare liability, however, is that many of the variables that affect healthcare cost commitments are beyond a local government's control. These include inflationary increases in healthcare costs, pressure to provide "comparable" benefits pursuant to labor laws,[2] reduced revenues,[3] and the relationship between increased longevity, chronic conditions and personal health choices.[4]

An added complexity for public employers is the number of years that retirement cycles span. It is not unusual for employees in physically demanding positions, such as law enforcement, firefighting and public works, to retire by age 55. This creates benefit plan design concerns including coverage for pre-Medicare retirees, Medicare coordination, portability of benefits to other states and dependent eligibility criteria. The OPEB calculation is subject to significant estimation risk because of the number of years in retirement. In some cases, the years in retirement exceed the retiree's years of service.

What is meant by "defined contribution" and "defined benefit"?

In a **defined-contribution plan**, the employer agrees to contribute a **predetermined dollar amount during the employee's active service to a trust account**. For example, an employer may agree to contribute 5 percent of biweekly pay into a trust fund such as a healthcare savings program (HCSP). The employer funds the account while the employee is actively employed. Once the employee retires, the funds in the trust account are available for the employee to use toward his/her medical costs in retirement. The **employer has no further financial commitment** once the employee retires.

In a **defined-benefit** plan, the employer agrees to **provide a predetermined benefit after the employee retires**. For

[1] The Governmental Accounting Standards Board (GASB) issued Statement No. 45, "Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions" in June 2004. Implementation of this standard was based upon level of total annual revenues: if $100 million or more, effective for fiscal periods beginning after Dec. 15, 2006; if $10 million or more but less than $100 million, then effective for fiscal periods after Dec. 15, 2007; and, if less than $10 million, then effective for fiscal periods beginning after Dec. 15, 2008. A full text version of GASB 45 is available online at *http://www.gasb.org*.

[2] State of Michigan's Compulsory Arbitration of Labor Disputes in Police and Fire Departments is Act 312 of 1969 (423.231 - 423.247).

[3] The Center for Local, State and Urban Policy surveyed top elected and appointed local officials in all counties, cities, villages and townships in Michigan. The response rate was 72 percent (or 1,329 jurisdictions). Sixty-four percent reported declines in revenue from property taxes, and 46 percent were affected by declining state aid. The "Michigan Public Policy Survey," issued September 2012, is available online at *http://closup.umich.edu/files/mpps-fiscal-health-2012.pdf*.

[4] A recent policy analysis pertaining to healthcare cost drivers, "What Is Driving U.S. Health Care Spending? America's Unsustainable Health Care Cost Growth," issued September 2012, is available from the Bipartisan Policy Center at *http://bipartisanpolicy.org/sites/default/files/BPC%20Health%20Care%20Cost%20Drivers%20Brief%20Sept%202012.pdf*. Specific to Michigan is an issue brief from the Center for Healthcare & Transformation, "Healthcare Cost Drivers: Chronic Disease, Comorbidity, and Health Risk Factors in the U.S. and Michigan," issued July 2010. It is available at *http://www.chrt.org/publications/price-of-care/issue-brief-2010-08-health-care-cost-drivers/* .

example, an employer may agree to provide a particular health insurance plan to an employee retiring at age 55 until he/she reaches Medicare eligibility. The **employer's financial commitment becomes payable** once the employee retires.

How are OPEB and pensions similar? How are they different?

Other postemployment benefits (OPEB) represent commitments made to employees to provide a benefit after their employment ends. The prevalent OPEB commitment is retiree healthcare. Similarly, pensions also promise a benefit paid in the future for service provided today. In managing financial risk, there are many differences between the two types of benefits. It is helpful to begin with reviewing a simplified version of the benefit formula.

Pension

With a defined-benefit plan, the retiree's pension is determined by a three-part formula:

Annual pension benefit = Years of service X Final average compensation (FAC) X Pension multiplier

Years of service – Years of service is based on actual employee service (although sometimes the employee or employer may "buy" years of service at an actuarially determined cost).

Final average compensation (FAC) – The final average compensation is the average of wages or salary paid to the employee over a predetermined number of years. An FAC of three, for example, may be stated as the highest compensation for three (typically consecutive) of the final five years of service. FAC increases if other forms of compensation, such as vacation leave payout and overtime, are included in its definition.

Pension multiplier – The pension multiplier represents a percent of pay for each year of service. Assuming an employee has 20 years of service, an FAC of $50,000, and a pension multiplier of 2.5, his/her annual pension benefit would be $25,000 (20 years x $50,000 x 2.5 percent).

Changes in any one of these variables during employment alter the pension benefit and, consequently, the related employer liability. Although these variables can be defined in numerous ways, which affect the benefit amount, the bottom line is that, when an employee terminates service, each of the three variables is known.

OPEB

The retiree's annual benefit for healthcare is often based on a two-part formula:

Annual OPEB = Vesting percentage X Annual cost of health insurance plan

Vesting formula – Vesting occurs when employee rights to the OPEB accrue on the basis of the number of years of service or some other policy. For example, an employer's policy may state that employees become eligible for retiree healthcare when they have a minimum of 10 years of service and they accrue 4 percent vesting for each year of service. An employee who retires with 20 years of service receives a benefit of 80 percent (20 years at 4 percent). In that case, the employer typically pays the premium and invoices the retiree for the remaining 20 percent.

It should be noted that it is not unusual for employees to wait until they reach 100 percent before retiring or for the employer to provide 100 percent no matter how many years of service were provided.

Annual cost of health insurance plan – This represents the actual cost of the health insurance plan for any given year. Though this cost is known the year that the employee retires, future healthcare costs are unknown. The actuary must therefore predict those costs for multiple decades into the future.

Other key differences between pension and OPEB:

1. **Documentation:** Pension plan commitments are well-documented. They are written in accordance with state and federal laws and regulations. Documentation for OPEB benefits – retiree healthcare, in particular – is not written consistently and is often vague. This presents challenges for the actuary in determining the benefit level and assigning a value.
2. **Third party influence:** A pension is a financial calculation, but medical benefits are often subject to a plan designed by an outside provider. If a particular medical plan is no longer offered by an insurance carrier, many employers are committed to finding a substantially equal plan due to previously agreed upon labor contracts or other documents. This presents additional uncertainty because changes to healthcare plans are inevitable during the course of a person's retirement.
3. **Commitment to funding:** Pensions have historically been funded in accordance with actuarially determined rates. This is commonly referred to as prefunding. The benefit of prefunding the plan is that, over time, the plan

has investment earnings that offset taxes and user fees that would otherwise be required to pay for the future benefits.[5]

4. **Learning curve:** Pension liabilities have been actuarially calculated and reported since their inception for many local units in the 20th century (or earlier).[6] In general, the OPEB liability has only recently been calculated and disclosed as a result of governmental accounting standards beginning in 2007.[7] The complexity of retiree healthcare has presented a learning curve for all parties involved.
5. **Protection:** Pensions are protected by constitutional provisions in many states, including Michigan.[8] The enforceability of OPEB is untested in most states. Complicating the OPEB issue is the lack of documentation noted earlier.
6. **History:** There is no historical framework to assess OPEB liability. The U.S. Census Bureau has collected municipal pension data since 1957, but there has been no collection of OPEB data. Since 2006, only a few states have compiled aggregate OPEB data for their respective local governments.

What is an actuary and how can actuaries help?

An actuary is a "professional who analyzes the financial consequences of risk ... [using] mathematics, statistics and financial theory to study uncertain future events, especially those of concern to insurance and pension programs. They evaluate the likelihood of those events, design creative ways to reduce the likelihood and decrease the impact of adverse events that actually do occur."[9]

Actuaries are a key resource in achieving OPEB sustainability. Actuaries are underutilized when local governments evaluate their OPEB plan design. In contrast, pension systems are more likely to consult with an actuary before a plan is changed. This is demonstrated by the administrative practice employed by the Michigan Municipal Employees Retirement Systems (MMERS) pension program. MMERS has had a long-standing policy that no member municipality may change benefits unless a supplemental actuarial valuation is obtained. This builds in an element of fiscal responsibility by requiring the employer to identify the specific benefit and its related cost before making a long-term financial commitment.[10] In contrast, municipalities rarely obtain actuarial valuations before implementing OPEB changes. Employers are often surprised that there is little change or perhaps an increase in the liability despite benefit reductions. Obtaining an actuarial valuation of potential plan design changes would increase the likelihood of well-informed decisions.

Municipal officials can benefit from the advice of an actuary in other ways. Actuaries can provide cash flow forecasts and "what if" analyses and aid in identifying cost-effective benefit plan design options.

What is the alternate method?

OPEB plans with fewer than 100 participants may calculate the OPEB liability using the alternate method as defined in detail in GASB 45.[11] Though the intent is that the alternate method could be performed by those with non-technical backgrounds, the risk of error definitely exists. It is a complex calculation that requires a certain level of administrative capacity and expertise that may not be available in many local units. In any situation there is a possibility of spreadsheet errors. The risk of under- or overstatement of the liability exists for the units that utilize the alternate method.

What is prefunding versus pay-as-you-go?

An actuarially sound prefunded public pension or OPEB plan relies on the following simplified equation.

Required contribution = Benefits to be paid + Plan expenses - Investment income

The actuary uses methods and assumptions to predict each of the variables in this equation. **If a plan is prefunded, assets are available to generate investment income, thereby reducing the contribution.** The greater the investment income, the lower the required contribution becomes. If there are no prefunded assets, then there is

[5] Two state laws that govern the investment of funds are pertinent to this discussion: Public Employee Health Care Fund Investment Act, Act 149 of 1999, and Public Employee Retirement System Investment Act, Act 314 of 1965.

[6] Arnold F. Shapiro, Pension Funding: A Historical Perspective, Society of Actuaries, 2005, available at *www.soa.org*.

[7] Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions.

[8] See State of Michigan Constitution, article 9, section 24, at *http://www.legislature.mi.gov/documents/Publications/Constitution.pdf*.

[9] This definition of an actuary was obtained from the Society of Actuaries at *http://www.soa.org/About/about-what-is-an-actuary.aspx* .

[10] The entire Michigan Municipal Employees Retirement Systems plan document is available online at *http://www.mersofmich.com/MERS/About-MERS/Legal/Plan-Document*.

[11] GASB 45 describes the alternate method in paragraphs 33 to 35 and provides an example at Appendix F, Illustration of Calculations Using the Alternative Measurement Method. Those wishing to gain a better understanding of the actuarial considerations in valuing OPEB may find reviewing these sections in GASB 45 beneficial. GASB 45 in its entirety is online at *www.gasb.org*.

no investment income and the plan is not considered actuarially sound.[12] In a pay-as-you go scenario, the required contribution is equal to the benefits paid plus plan expenses (there is no investment income).

A prefunded plan relies less than a pay-as-you-go plan on taxes and fees because investment income offsets a portion of the contribution. Prefunding is a sound financial management practice to address adequate cash flow, economic fluctuations, benefit changes and other areas of risk in managing a long-term commitment.

The practice of prefunding also addresses the concern of intergenerational equity. Each generation of taxpayers pays for the cost of the services they receive without deferring the cost to future generations.

[12] Philip Martin McCaulay, *Public Pension Plan Funding Policy*, Society of Actuaries, 2010, accessed online at *www.soa.org*.

Part 2: Michigan Local Government OPEB

How big is the unfunded liability for U.S. local governments? No one knows, and very few states have begun to quantify the total liability for their local units.[13] In Michigan, that data has not been collected and analyzed until now. Without quantifying the liability, the potential impact on taxpayers, local governments, public employees and retirees is unknown. For this reason, a team from the Michigan State University Department of Agricultural, Food and Resource Economics undertook the task to collect the data for the 1,773 cities, townships and villages in Michigan.

How was the data collected?

In Michigan, local governments with a population of 4,000 or more are required to obtain an annual audit. Those with a population of fewer than 4,000 must obtain an audit biennially.[14] The required audit reports must be filed with the Department of Treasury within six months of the entity's fiscal year end.[15] For this study, 100 percent of the audited reports submitted by cities, townships and villages to the Department of Treasury for fiscal year 2011 were reviewed.

How many Michigan cities, townships and village provide OPEB?

Of the 1,773 local units in Michigan, 311 entities (17.6 percent) were found to provide OPEB. Though this may sound minor, it is important to note that 6.6 million people (or 67 percent of the state's total population) reside in those 311 local government jurisdictions.

Of those that provide OPEB, 284 had complete financial data and are the basis for this research as shown in **Figure 1**, Number of Local Governments that Provide OPEB and Related Population. Twenty-four local units were excluded because of missing data. The impact of those units in aggregate is deemed to be relatively small (their total population is 159,319, with the most populated at 32,421 and the least populated at 1,282). In addition, three units were excluded because they provide a defined-contribution (DC) plan exclusively. No OPEB liability exists for DC plans.

Audit reports indicated that 985 (55.6 percent) of Michigan's local units do not provide OPEB. No financial

[13] In September 2011, the Rhode Island Office of the Auditor General compiled unfunded OPEB for 100 percent of that state's local governments. Minnesota conducted a survey in 2006 with a response rate of 84 percent. In other states, private research organizations have taken on the task of calculating unfunded legacy costs. Most recently, the Boston Business Journal released data for 254 local units in Massachusetts. The article and database are online at *http://www.bizjournals.com/boston/blog/bbj_research_alert/2012/11/unfunded-promises-what-mass-cities.html?appSession=140241766914750*. Other states, such as Ohio and Oregon, have statewide systems that encompass many of their local units of government. In those states, the total liability is known but not the amount attributable to each local unit.

[14] State of Michigan Uniform Budgeting and Accounting Act 2 of 1968 (MCL 141.421 - 141.440a).

[15] Michigan local unit audit reports may be found online at *http://www.michigan.gov/treasury/0,1607,7-121-1751_31038---,00.html*.

	Provides OPEB?					
Local Unit Type	Yes, included in analysis	Yes, but excluded due to missing financial data	Provides a defined contribution plan exclusively	No	No financial report filed for 2011	Total Local Units
Local Unit Type						
City	183	10	2	80	2	**277**
Township	80	10	1	730	419	**1,240**
Village	21	4	0	175	56	**256**
Total Units	**284**	**24**	**3**	**985**	**477**	**1,773**
Percent of Local Units	*16.0%*	*1.4%*	*0.2%*	*55.6%*	*26.9%*	*100.0%*
Percent of Michigan Population Served	*65.3%*	*1.6%*	*0.4%*	*27.5%*	*5.2%*	*100.0%*

Figure 1. Number of Local Governments that Provide OPEB and Related Population.

report was filed for the remaining 477 units (26.9 percent) primarily because of the biennial audit allowance for units with populations below 4,000.

What about counties, school districts and other types of local units?

In addition to the 1,773 cities, villages and townships in Michigan, there are 83 counties and 1,201 school and other special districts, such as libraries and fire authorities.[16] This document addresses cities, villages and townships. To better understand county OPEB challenges, the Citizens Research Council (CRC) surveyed all county governments in Michigan. In 2011, the CRC reported that "Michigan counties that responded to the CRC survey face a combined actuarial accrued liability of $4 billion, the vast majority of which is unfunded."[17] Most public school employees are members of the Michigan Public School Employees' Retirement System. As reported in its September 30, 2011, annual financial report, the unfunded actuarial liability is $27.6 billion (net of actuarial value of assets of $999.3 million).[18]

[16] U.S. Census Bureau, 2012 Census of Governments, Table 2. Local Governments by Type and State: 2012.

[17] Citizens Research Council, *The Health Care Obligations of Michigan Counties*, February 2011, available at *http://www.crcmich.org/PUBLICAT/2010s/2011/note201101.pdf*.

[18] Michigan Public School Employees' Retirement System, Comprehensive Annual Financial Report for the Fiscal Year Ended September 30, 2011, available at *http://www.michigan.gov/documents/orsschools/Public_Schools-2011_CAFR_375806_7.pdf*.

Part 3: The Scope of the OPEB Liability

In this section we quantify the OPEB liability, compare it to key financial measures and identify issues that merit further consideration.

What is the amount of the unfunded liability?

The total OPEB liability, based on FY 2011 audited financial reports for Michigan cities, villages and townships, is $13.5 billion. This liability is funded at 6 percent, resulting in a net unfunded OPEB liability of $12.7 billion. Michigan's largest city, Detroit, accounts for 39 percent of the total statewide unfunded liability with an amount approaching $5 billion.

To describe the magnitude of that liability, the amount of unfunded OPEB was compared to governmental activities debt plus unfunded pension as shown in **Figure 2**, Unfunded OPEB Liability in Relation to Other Long-term Liabilities. Governmental activities debt includes bonds and notes for municipal purposes (in contrast to debt issued for fee-based business-type activities such as water and sewer bonds). In total, **the unfunded OPEB liability equates to 1.6 times the sum of the other two other major liability categories** (62 percent of OPEB versus 23 percent of governmental activities debt plus 15 percent unfunded pension). This overall relationship remains the same whether Detroit, the local unit with the most significant unfunded OPEB liability, is included or not.

Figure 2. Unfunded OPEB Liability in Relation to Other Long-term Liabilities.

Local Unit Type	Number of Local Units with OPEB: Count	%	Unfunded OPEB Liability: $ Amount	%
City	183	65%	$ 11,772,271,094	92.5%
Township	80	28%	918,649,556	7.2%
Village	21	7%	40,477,052	0.3%
Total	284	100%	$ 12,731,397,702	100%

Figure 3. Unfunded OPEB Liability by Local Unit Type.

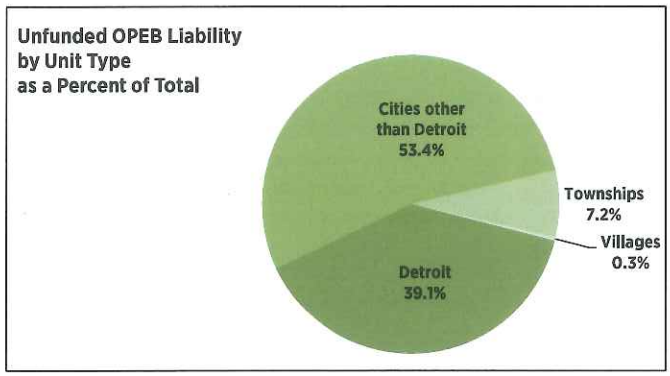


Figure 4. Allocation of Unfunded OPEB Liability by Unit Type.

Unfunded OPEB by Region		
Region	$ Amount	%
Southeast	$ 10,962,957,298	86.1%
Southwest	871,489,516	6.9%
East Central	411,921,512	3.2%
West Central	406,295,612	3.2%
Upper Peninsula	53,112,284	0.4%
Northern Lower Peninsula	25,621,480	0.2%
Total	$ 12,731,397,702	100.0%

Figure 5. Unfunded OPEB Liability by Region.

How is unfunded OPEB allocated among the types of local government units?

Of the local units that provide OPEB, 65 percent are cities. They account for 92.5 percent of the unfunded OPEB liability as shown in **Figure 3** (Unfunded OPEB Liability by Local Unit Type). It is expected that cities would have a larger portion of OPEB because of the historically mature nature of services provided by cities versus the more recent growth and expansion of services by townships. Consequently, townships represent 28 percent of the units with a lower aggregate liability equal to 7.2 percent.

The "city" category includes Detroit, with the single largest unfunded OPEB of $4.9 billion. The remaining cities have unfunded liabilities equal to 53.4 percent of the statewide liability as shown in **Figure 4:** Allocation of Unfunded OPEB Liability by Unit Type. This means that confronting unfunded OPEB is not an issue that is exclusive to Detroit's leaders.

How does the OPEB liability vary by region of the state?

The unfunded OPEB is significantly concentrated in southeastern Michigan. Almost $11 billion – 86 percent – of the unfunded OPEB liability is attributable to local governments in the southeast region as shown in **Figure 5**, Unfunded OPEB Liability by Region. That region consists of Genesee, Lapeer, Lenawee, Livingston, Macomb, Monroe, Oakland, St. Clair, Washtenaw and Wayne counties. (Definition of the six regions for this analysis is provided in **Appendix A**.)

The amount of the liability is relatively consistent among the three types of local government (cities, villages and townships) among regions of the state as shown in **Figure 6**, Unfunded OPEB Liability by Region and Local Unit Type. Again, the concentration is in southeastern Michigan, which accounts for 86 percent of the cities' unfunded liabilities, 92 percent of townships', 65 percent of villages' and 86 percent of the total unfunded OPEB liability.

Region/Local Unit Type	Region Most Concentrated: Southeast	Percent	Southwest	East Central	West Central	Upper Peninsula	Northern Lower Peninsula	Total
City	$ 10,092,225,743	86%	$ 829,667,038	$ 390,906,413	$ 389,656,806	$ 51,136,726	$ 18,678,368	$ 11,772,271,094
Township	844,359,276	92%	40,354,749	18,455,570	15,112,430	-	367,531	918,649,556
Village	26,372,279	65%	1,467,729	2,559,529	1,526,376	1,975,558	6,575,581	40,477,052
Total	$ 10,962,957,298	86%	$ 871,489,516	$ 411,921,512	$ 406,295,612	$ 53,112,284	$ 25,621,480	$ 12,731,397,702

Figure 6. Unfunded OPEB Liability by Region and Local Unit Type.

Local Unit Population	Unfunded OPEB Liability	2010 Population	Unfunded OPEB per Capita
Less than 1,500	$ 12,398,114	11,583	$ 1,070
1,501 - 5,000	163,043,651	226,634	719
5,001 - 10,000	455,506,483	426,292	1,069
10,001 - 30,000	1,603,698,719	1,529,558	1,048
30,001 - 200,000	5,525,514,454	3,544,376	1,559
More than 200,000	4,971,236,281	713,777	6,965
Total	**$ 12,731,397,702**	**6,452,220**	**$ 1,973**

Figure 7. Unfunded OPEB Liability per Capita.

Region/ Population Category	Number of Local Units	Unfunded OPEB Liability	Population	Unfunded OPEB per Capita
East Central	**26**	**$ 411,921,512**	**299,398**	**$ 1,376**
Less than 1,500	3	1,876,615	3,310	567
1,501 - 5,000	12	24,386,805	37,784	645
5,001 - 10,000	4	9,517,077	37,437	254
10,001 - 30,000	3	1,866,378	51,724	36
30,001 - 200,000	4	374,274,637	169,143	2,213
Northern Lower Peninsula	**15**	**$ 25,621,480**	**88,619**	**$ 289**
Less than 1,500	3	2,713,330	3,286	826
1,501 - 5,000	6	9,644,078	19,233	501
5,001 - 10,000	2	303,377	14,332	21
10,001 - 30,000	4	12,960,695	51,768	250
Southeast	**160**	**$ 10,962,957,298**	**4,592,672**	**$ 2,387**
Less than 1,500	2	2,834,824	1,455	1,948
1,501 - 5,000	27	91,071,735	91,382	997
5,001 - 10,000	32	357,550,343	241,926	1,478
10,001 - 30,000	59	1,460,959,391	1,057,218	1,382
30,001 - 200,000	39	4,079,304,724	2,486,914	1,640
More than 200,000	1	4,971,236,281	713,777	6,965
Southwest	**34**	**$ 871,489,516**	**706,584**	**$ 1,233**
Less than 1,500	1	176,402	1,206	146
1,501 - 5,000	5	6,547,327	13,545	483
5,001 - 10,000	10	46,058,065	73,106	630
10,001 - 30,000	10	42,087,060	177,320	237
30,001 - 200,000	8	776,620,662	441,407	1,759
Upper Peninsula	**10**	**$ 53,112,284**	**54,893**	**$ 968**
Less than 1,500	1	3,954,968	1,469	2,692
1,501 - 5,000	6	13,109,787	16,737	783
5,001 - 10,000	2	23,962,848	15,332	1,563
10,001 - 30,000	1	12,084,681	21,355	566
West Central	**39**	**$ 406,295,612**	**710,054**	**$ 572**
Less than 1,500	1	841,975	857	982
1,501 - 5,000	14	18,283,919	47,953	381
5,001 - 10,000	6	18,114,773	44,159	410
10,001 - 30,000	11	73,740,514	170,173	433
30,001 - 200,000	7	295,314,431	446,912	661
Total	**284**	**$ 12,731,397,702**	**6,452,220**	**$ 1,973**

Figure 8. Unfunded OPEB Liability per Capita by Region.

Example: Wayne County Local Units	Prior Valuation Date	New Valuation Date	Actuarial Accrued Liability Prior	Actuarial Accrued Liability 2011	Increase
Township A	2008	2010	$ 56,325,080	$ 74,581,241	**24%**
City B	2009	2011	46,230,599	104,164,324	**56%**
City C	2006	2009	6,921,083	9,319,881	**26%**
City D	2009	2011	30,693,743	47,287,476	**35%**
City E	2008	2010	35,500,009	54,633,594	**35%**
City F	2007	2009	32,275,721	48,005,400	**33%**
Total			$ 207,946,235	$ 337,991,916	38%

Figure 9. Observations of Significant Increases in OPEB Liability Valuations.

How does the unfunded OPEB liability compare on a per capita basis by size of local unit?

2010 U.S. Census data were used to analyze six categories of population[19] Three population categories reflect an unfunded OPEB per capita within a narrow range ($1,048 to $1,070 per capita) as shown in **Figure 7:** Unfunded OPEB Liability per Capita. Only one city – Detroit – is in the population category of more than 200,000. Detroit has an unfunded OPEB per capita of $6,965, which is five times more than the average of the other local units – $1,352 – that provide OPEB.

How does the unfunded OPEB liability per capita compare across regions?

Looking at the data on liability by region on a per capita basis makes one issue abundantly clear: **there is significant variability in the liability among local units.** For example, as shown in **Figure 8**, Unfunded OPEB Liability per Capita by Region, the northern Lower Peninsula has one category as low as $21 per capita in the 5001-10,000 population category; that same population category in the southwest region is $630, and in the southeast region, $1,478.

The purpose of these examples is to demonstrate the challenges in searching for a one-size-fits-all solution. Economic factors such as labor market demands, inflation, cost of medical care and insurance premiums vary by geographic region within the state. To some extent, that explains why the per capita rates in southeastern Michigan are higher than those of other regions of the state. The financial statement disclosures indicate additional causes of variability: benefit levels, eligibility criteria, levels of prefunding, and, to a lesser extent, actuarial assumptions. The financial statement disclosures do not give, and are not required to provide, additional detail that could further explain these differences.

How current are the actuarial valuations that measure the unfunded liability?

Timeliness of the actuarial valuation is an important disclaimer to this analysis and others related to local government OPEB liabilities. The amounts reported in the audited financial reports are two or more years old. Even the state's largest city, Detroit, utilized a 2009 valuation for the FY 2011 financial report (which we are now analyzing in early 2013). In the data verification phase of this project, it was found that many cities were experiencing significant increases in the unfunded liability from one actuarial valuation to the next. A sample of those observations is in **Figure 9**, Observations of Significant Increases in OPEB Liability Valuations.

Possible explanations for these increases are: actuarial assumptions based on prefunding the benefit when no such funding occurred; revisions to the actual and projected cost of retiree healthcare; and changes to the benefit plan. The latter is unlikely, given the economic climate and concessionary labor agreements during this period. The financial reports provided no explanations for the significant increases in the liability.

[19] The population categories for this analysis were selected for consistency with the Michigan Public Policy Survey conducted by the Center for Local, State and Urban Policy at the University of Michigan (*http://closup.umich.edu/michigan-public-policy-survey/*).

Local Unit Type	2011	2010	2009	2008	2007	Alternate Method	Not Stated	Total
City	34	48	44	22	8	26	1	183
Township	20	13	18	9	4	16	-	80
Village	1	4	5	1	1	9	-	21
Total	55	65	67	32	13	51	1	284
			24%	*11%*	*5%*	*18%*	*0%*	
	19%	*23%*			58%			*100%*

Figure 10. OPEB Valuation Age.

Looking at the entire population for the FY 2011 financial reports (**Figure 10**, OPEB Valuation Age) shows that 19 percent of the actuarial valuation reports were dated 2011, and 23 percent were dated 2010.[20] The remaining valuations (58 percent) were dated 2009 or earlier, or subject to calculation utilizing the alternate method. Given the significant fluctuations noted earlier, modifying the criteria and/or practice of obtaining updated actuarial data should be explored. This is especially true for units in fiscal stress that have lower fund balance reserves to weather unexpected expenditure fluctuations.

[20] GASB 45 requires an actuarial valuation at least every two years for OPEB plans with a total membership (including employees in active service, terminated employees who have accumulated benefits but are not yet receiving them, and retired employees and beneficiaries currently receiving benefits) of 200 or more. For plans with fewer than 200 members, an actuarial valuation is required at least every three years. The *alternate* method may be used for plans with less than 100 members.

How many local units prefund OPEB?

As shown in **Figure 11**, OPEB Funding Level, the majority of local units have not begun prefunding: out of 284 units, 151 (or 53 percent) are at 0 percent. Conversely, it may sound somewhat promising that 47 percent of the units have made an effort toward prefunding, given the general concern about a lack of OPEB funding throughout the United States.

Units that have begun prefunding still have a long way to go. Only 11 of the units, or 4 percent, have funded more than 75 percent.

What causes some units to prefund the OPEB liability?

The majority of OPEB assets ($674 million, or 83 percent of the total) are attributable to local governments in the 30,001-200,000 population category (see **Figure 12**, Funded Status of OPEB Plans).

OPEB Funding Level	0%	1% to 25%	26% -50%	51% - 75%	76% - 100%	Total
City	98	61	14	5	5	183
Township	39	28	6	2	5	80
Village	14	5	1	0	1	21
Total	151	94	21	7	11	284
Percent of Total	*53%*	*33%*	*7%*	*2%*	*4%*	*100%*

Figure 11. OPEB Funding Level.

Population Category	Number of Units with Prefunding	OPEB Assets	OPEB Liability	Funded Status
Less than 1,500	2	$ 55,606	$ 12,453,720	0.0%
1,501 - 5,000	19	4,179,059	167,243,910	0.0%
5,001 - 10,000	26	24,411,008	480,162,522	0.2%
10,001 - 30,000	45	107,292,749	1,710,991,468	0.8%
30,001 - 200,000	**46**	**674,142,543**	**6,199,656,997**	**5.0%**
More than 200,000		-	4,971,236,281	0.0%
Total	138	$ 810,080,965	$ 13,541,744,898	6.0%

Figure 12. Funded Status of OPEB Plans.

Characteristics of the 10 local units with highest funded status in the 30,001-200,000 population category are shown in **Figure 13**, Characteristics of 10 Local Units with the Highest Funded OPEB Plans in the 30,001-200,000 Population Category.

These units demonstrate progressive efforts to confront the OPEB liability: closing the plan to new hires, introducing employee and/or retiree cost participation, implementing a healthcare savings plan (HCSP), and benefitting from investment earnings on plan assets. Though this cursory analysis doesn't explain why these units began prefunding, the overall characteristics indicate strong management and oversight.

How does OPEB prefunding compare to defined-benefit pension funding?

Pensions are a natural benchmark for OPEB because of the similarities noted earlier. Pensions in the cities that also provide OPEB are funded overall at 86 percent (see **Figure 14**, Funded Status of Pension Plans). Of the 284 local units in this OPEB analysis, 247 provide a defined benefit pension plan.

Local Unit Name	County	OPEB Liability	OPEB Liability Funded Status	OPEB DB Plan Status	Some Level of OPEB Cost Participation Disclosed?	Offers HCSP?	Administrator?
Kentwood	Kent	$ 1,708,613	109%	Open	yes		no
Portage	Kalamazoo	4,138,629	107%	Open	no		yes
Troy	Oakland	89,952,000	67%	Open	yes		yes
Macomb Township	Macomb	16,794,869	64%	Open	no		no
Farmington Hills	Oakland	74,937,594	59%	Open	yes		yes
Rochester Hills	Oakland	3,475,690	59%	Closed	no	yes	yes
Muskegon	Muskegon	24,024,000	55%	Open	no		yes
Novi	Oakland	19,936,733	46%	Both	yes	yes	yes
West Bloomfield Charter Township	Oakland	54,464,291	41%	Both	no		no
Livonia	Wayne	153,223,000	39%	Both	yes	yes	yes

Figure 13. Characteristics of 10 Local Units with the Highest Funded OPEB Plans in the 30,001-200,000 Population Category.

Population Category	Number of Local Units With Pension	Pension Assets	Pension Liability	Funded Status
Less than 1,500	10	$ 19,555,279	$ 28,173,131	**69%**
1,501 - 5,000	62	300,860,111	408,551,597	**74%**
5,001 - 10,000	47	583,145,242	793,293,261	**74%**
10,001 - 30,000	73	2,094,698,616	2,671,812,895	**78%**
30,001 - 200,000	54	8,472,763,396	10,048,031,048	**84%**
More than 200,000	1	7,091,409,934	7,707,110,966	**92%**
Total	**247**	**$ 18,562,432,578**	**$ 21,656,972,898**	**86%**

Figure 14. Funded Status of Pension Plans.

Part 4: The Impact of the OPEB Commitment on Municipal Budgets

The funded status of the OPEB liability, as discussed in the previous section of this analysis, is the direct outcome of resource allocation decisions made through the annual budgetary process. The majority of local governments are paying the annual, actuarially determined pension contribution. The same is not true for OPEB. The outcome is that OPEB is beginning to consume a growing portion of municipal resources.

How does OPEB relate to municipal budgets?

Three concepts are associated with the annual budgetary cycle: annual required contribution, cost and actual contribution. These concepts apply in a similar manner to defined-benefit pension plans for purposes of this analysis.[21]

First, the annual required contribution (ARC) is the employer's required contribution, based upon an actuarial analysis, to fund the normal cost for services currently provided by employees *plus* a component for amortization of the total unfunded actuarial accrued liabilities.

Annual Required Contribution = **Normal Cost** + **Amortization of Unfunded Liability**

[21] Government Accounting Standards Board Statement 67 will require major changes in government pension accounting

"Cost" is an accounting concept that is based on the ARC plus or minus adjustments to reflect past under- or over-contributions. The **contribution** is the actual amount paid to the benefit plan. For employers that are not prefunding the OPEB plan, the contribution will equal the amount paid for current retiree benefits.

How much of the annual required contribution is funded for OPEB? For Pension?

Figure 15 Annual Required Contribution (ARC) for OPEB and Pension, highlights two key points. First, in total, the pension ARC is funded at 100 percent; OPEB ARC is funded at 58 percent. Second, the significant level of annual budgetary pressure to fund OPEB ARC becomes evident. OPEB ARC is almost double that of pension ARC – $918 million for OPEB compared with $459 million for pension.

How does the ARC relate to property tax millage?

The primary source of revenue for most local governments in Michigan is property tax. The tax is levied by local units on the basis of a millage rate. A "mill" is equal to $1 of tax revenue for each $1,000 of taxable value. The millage rate is set by local officials to pay for local services through the annual budget process. During budget deliberations, requests are sometimes viewed as a millage equivalent to sort out budget priorities. To better understand the

	OPEB		Pension	
Local Unit Population	Annual Required Contribution (ARC)	Percent of ARC Funded	Annual Required Contribution (ARC)	Percent of ARC Funded
Less than 1,500	$ 976,272	60%	$ 804,449	100%
1,501 - 5,000	14,348,200	42%	11,252,388	106%
5,001 - 10,000	34,318,598	50%	23,921,728	104%
10,001 - 30,000	126,947,247	55%	68,194,073	100%
30,001 - 200,000	417,783,083	65%	221,722,513	101%
More than 200,000	324,362,936	51%	133,382,816	101%
Total	**$ 918,736,336**	**58%**	**$ 459,277,967**	**101%**

Figure 15. Annual Required Contribution for OPEB and Pension.

resources required to fully fund OPEB, see **Figure 16**, OPEB Annual Required Contribution as a Millage Equivalent. For the smallest population unit, OPEB ARC is roughly equal to one-half mill (i.e., 0.56). For the largest, Detroit, 35.6 mills would be required to fully fund the OPEB ARC on the basis of the 2009 actuarial valuation. **Figure 16** also shows how the OPEB ARC as a millage rate increases with the size of the population. The numerous variables that account for that are beyond the scope of this document.

How does OPEB affect overall fiscal health?

Local governments cannot accumulate debt and other liabilities without realizing a strain on presumably scarce resources. If the annual minimum payments continue to rise, then liabilities will also rise. To demonstrate the impact of OPEB on overall fiscal health, the pension funding level for units that provide OPEB and a defined-benefit pension were compared with the local units that do not provide OPEB (FY 2011 data). (See **Figure 17**, Pension Liability Funding Status for Units that Provide OPEB vs. Units that do not Provide OPEB.) The 269 local units that provide OPEB have a lower pension funding than the 134 municipalities that do not provide OPEB. In total, the units that do not provide OPEB have an overall higher average pension funding – 86 percent – than those that must also fund OPEB obligations – 76 percent.

How do legacy costs compare with government-wide revenues?

Government-wide revenues (GWR) represent program revenues plus general revenues, such as taxes, state shared revenue and investment income.[22] The annual required

[22] For purposes of this analysis, capital grant activity and business-type activities, such as water and sewers, were excluded.

Local Unit Population	2010 Taxable Value	OPEB Annual Required Contribution (ARC)	OPEB ARC as a Millage
Less than 1,500	$ 1,747,749,200	$ 976,272	0.56
1,501 - 5,000	9,406,981,616	14,348,200	1.53
5,001 - 10,000	15,141,365,887	34,318,598	2.27
10,001 - 30,000	54,252,525,981	126,947,247	2.34
30,001 - 200,000	118,545,135,449	417,783,083	3.52
More than 200,000	9,111,881,179	324,362,936	35.60
Total	**$ 208,205,639,312**	**$ 918,736,336**	**4.41**

Figure 16. OPEB Annual Required Contribution as a Millage Equivalent.

	Provides OPEB		Does not Provide OPEB	
Pension Funded Range	Number of Local Units	Average of Pension Funded Status within Range	Number of Local Units	Average of Pension Funded Status within Range
More than 100%	15	*117%*	25	*135%*
76% - 100%	115	*85%*	55	*87%*
51% - 75%	131	*66%*	46	*67%*
26% - 50%	6	*43%*	6	*46%*
1% - 25%	1	*23%*	2	*11%*
0%	1	*0%*		
Total	269	*76%*	134	*86%*

Figure 17. Pension Liability Funding Status for Units that Provide OPEB vs. Units that do not Provide OPEB.

contribution as a percent of government-wide revenue is higher for OPEB than for pensions. For example, pension ARC equates to 8 percent of GWR and OPEB equates to 15 percent of GWR for local units with a population of 30,001 to 200,000. This relationship is highlighted in **Figure 18**, Annual Required Contribution as a Percent of Government-wide Revenue. With OPEB ARC equating to 15 percent of GWR and pension ARC at 8 percent of GWR, the total legacy cost ARC is 23 percent of GWR.

All local units are not currently funding the ARC, so a likely question is how the actual contributions compare for FY 2011. As shown in **Figure 19**, Actual Contribution as a Percent of Governmentwide Revenue, FY 2011 data indicate that local units pay a greater amount for OPEB ($530.5 million) than for pension ($463.9 million).

How do legacy costs compare with general fund revenues?

The OPEB liability, owed to employees and retirees, is a general obligation of the local unit.[23] This means that the responsibility reverts to the general resources of the local government to fund, irrespective of the program or activity that consumed personnel expenditures. For this reason, it is worthwhile to evaluate the ARC in relation to general fund revenues.[24]

[24] There may be exceptions for special authorities or districts. Counties tend to have more complex arrangements than municipalities, but they are not included in the scope of this paper. No such instances of this were noted in financial statements reviewed for the local units included in this analysis.

[25] Cities typically record police and fire activities in the general fund. Townships often have a separate fund for police and fire millages. To achieve greater consistency among all types of local units and tax structures, police and fire operating fund revenue was added to the general fund revenue here.

			OPEB		Pension	
Local Unit Population	Number of Local Units	Government Wide Revenue (GWR)	Annual Required Contribution	Percent of Government Wide Revenue	Annual Required Contribution	Percent of Government Wide Revenue
Less than 1,500	11	$ 14,545,672	$ 976,272	7%	$ 804,449	6%
1,501 - 5,000	70	197,194,194	14,348,200	7%	11,067,216	6%
5,001 - 10,000	56	329,850,410	34,318,598	10%	23,664,880	7%
10,001 - 30,000	88	998,123,176	126,947,247	13%	68,194,073	7%
30,001 - 200,000	58	2,808,905,425	417,783,083	15%	221,722,513	8%
More than 200,000	1	1,633,290,000	324,362,936	20%	133,382,816	8%
Total	**284**	**$ 5,981,908,877**	**$ 918,736,336**	**15%**	**$ 458,835,947**	**8%**

Figure 18. Annual Required Contribution as a Percent of Government-wide Revenue.

			OPEB		Pension	
Local Unit Population	Number of Local Units	Government Wide Revenue (GWR)	Actual Contribution	Percent of Government Wide Revenue	Actual Contribution	Percent of Government Wide Revenue
Less than 1,500	11	$ 14,545,672	$ 588,392	4%	$ 804,449	6%
1,501 - 5,000	70	197,194,194	5,949,159	3%	11,713,778	6%
5,001 - 10,000	56	329,850,410	17,079,763	5%	24,657,212	7%
10,001 - 30,000	88	998,123,176	69,956,448	7%	68,391,335	7%
30,001 - 200,000	58	2,808,905,425	270,787,718	10%	224,271,729	8%
More than 200,000	1	1,633,290,000	166,181,745	10%	134,068,201	8%
Total	**284**	**$ 5,981,908,877**	**$ 530,543,224**	**9%**	**$ 463,906,704**	**8%**

Figure 19. Actual Contribution as a Percent of Government-wide Revenue.

Local Unit Population	Number of Local Units	General Fund Revenue	OPEB Annual Required Contribution	OPEB Percent of General Fund Revenue	Pension Annual Required Contribution	Pension Percent of General Fund Revenue
Less than 1,500	11	$ 11,575,599	$ 976,272	8%	$ 804,449	7%
1,501 - 5,000	70	156,404,517	14,348,200	9%	11,067,216	7%
5,001 - 10,000	56	263,964,983	34,318,598	13%	23,664,880	9%
10,001 - 30,000	88	818,568,481	126,947,247	16%	68,194,073	8%
30,001 - 200,000	58	2,055,224,234	417,783,083	20%	221,722,513	11%
More than 200,000	1	1,220,258,093	324,362,936	27%	133,382,816	11%
Total	**284**	**$ 4,525,995,907**	**$ 918,736,336**	**20%**	**$ 458,835,947**	**10%**

Figure 20. Annual Required Contribution as a Percent of General Fund Revenue.

As expected on the basis of the previous analyses, the OPEB annual required contribution is higher than that for pensions as a percent of general fund revenue: total pension ARC equates to 10 percent and OPEB, 20 percent. Stated another way, the annual required contribution for legacy costs approximates 30 percent of general fund revenue. This critical relationship is highlighted in **Figure 20**, Annual Required Contribution as a Percent of General Fund Revenue.

How are legacy costs allocated among funds and activities?

Some local units allocate the expenditure on the basis of a labor distribution rate, some record the total contribution in the general fund, and others utilize a hybrid of the two methods. Accounting standards do not require disclosure of this information.

Part 5: OPEB as Debt

Though OPEB is a long-term liability, it does not have the same legal standing as bonds or notes. In addition, OPEB does not have the legal protections that are applicable to pensions. Nevertheless, the commitments exist, and the ability of a public employer to significantly reduce or eliminate OPEB has not been tested on a large scale outside of a Chapter 9 municipal bankruptcy filing. For these reasons, this analysis takes a conservative approach to evaluating the OPEB liability in a manner consistent with other debt and pensions.

Part 5 presents rating agency perspectives on OPEB and an analysis that aligns OPEB, pension and debt.

How do rating agencies view OPEB?

The role of OPEB has become increasingly important in evaluation of a local unit's overall fiscal health. The three primary credit rating agencies have varying perspectives on evaluating OPEB, though they do have two key themes in common: an overriding emphasis on proactively managing the liability, including incremental steps to reduce the magnitude of the financial commitment; and the development of a financial plan to address the budgetary impact for the long term.

The varying perspectives with similar themes are evident in recently issued ratings reports. Fitch Ratings addresses the combined total annual carrying costs for debt service, pension and OPEB costs as a percent of combined expenses. It also states the unfunded liability as a percent of market value of property. Moody's connects financial data with management's approach to addressing OPEB. Standard and Poor's reports comment on pension and OPEB as a percentage of total governmental expenditures. The combined effect of the relatively recent implementation of GASB 45, the recession's long-term impact on local government revenues, escalating legacy costs and the implementation of new pension accounting standards may alter rating methodologies in the future.[25]

[26] Governmental Accounting Standards Board Statement No. 68, Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27, has an effective date for fiscal years beginning after June 15, 2014. The new standards significantly change pension accounting and reporting by state and local governments.

Fitch Ratings: At the time of GASB 45 implementation (March 2007), Fitch Ratings stated:

"Fitch believes that the looming OPEB liability for many governments, if not confronted over a reasonable period of time, will eventually manifest itself as a very real and monumental budget challenge. Various actions, including more moderate and gradual measures, implemented over the near term, will prevent the need for more drastic solutions and problems over the long run. Over the next few years, our credit analysis and ratings will consider how an individual government is acting to develop and implement plans for OPEB funding and cost control, and the impact these measures are having on the total liability and overall financial condition."[26]

Six years later, in early 2013, Fitch Ratings identified three credit analysis factors as related to OPEB: overly optimistic postemployment benefit assumptions, large OPEB liability with no plan for addressing funding or benefit levels, and high, increasing fixed cost burden for debt, pension and OPEB.[27]

Moody's Investors Service: In October 2009, Moody's addressed OPEB in describing the firm's rating methodology for local government general obligation bonds:

"Moody's analysis of a municipality's debt profile includes an assessment of the degree to which other non-debt long term commitments, such as pension obligations and other post-employment benefits (OPEB), primarily retiree health benefits, impact the entity's long term flexibility. Moody's views both OPEB and pension obligations as having debt-like characteristics, however, they tend to allow some flexibility to alter the terms of the obligation, such as benefit eligibility requirements.... When assessing the credit impact of an unfunded OPEB liability, Moody's analysts will also consider assumptions regarding medical costs, as well as issuers' flexibility under relevant statutes or contracts to modify their post-employment health benefit offerings. In either case, a trend of declining funding levels and/or failure to make recommended annual payments would be viewed as negative credit factors."[28]

It should be noted, however, that Moody's announced in January 2011 that it will combine debt and pension liabilities for credit analyses of state governments. Note Moody's perspective that OPEB commitments are less binding than pension obligations:

"Treating pension liabilities as a form of debt, and combining the unfunded amount with outstanding indebtedness, improves transparency by providing a more complete comparison of states based on their total long-term obligations as a portion of available revenue and taxing capacity. ... Once accrued, public pension benefits are protected, contractual obligations, sometimes shielded by specific pension provisions in state constitutions. In this respect, pension benefits differ from other post-employment benefits (or OPEB, primarily health insurance), which are typically easier for states to alter. In this respect, pension liabilities therefore have an irrevocable, long-term nature that resembles bonded debt. ... While we do include OPEB liabilities in our analysis of states, we have not included them in the current report because they are less binding under state law."[29]

Standard & Poor's Rating Services: In commenting on the OPEB burden at the state level, Standard & Poor's stated in September 2011:

"We will continue to incorporate government liability management into our rating analysis. The flexibility and willingness of a state to address these liabilities will be key credit considerations."[30]

And, more recently, in July 2012, Standard & Poor's wrote:

"In particular, Standard & Poor's views pension and other postemployment benefit obligations as long-term liabilities. ... While the funding schedule for pension and OPEB can be more flexible than that for a fixed-debt repayment, it can also be more volatile and may cause fiscal stress if not managed, in our opinion. The size of the unfunded liabilities and the annual costs associated with funding them, relative to the budget, are important credit factors in our review of state and local governments. Currently, pension systems are undergoing the most significant level of reform in decades, which we view as a credit positive and highlights the importance of managing these liabilities. We will continue to differentiate credits where these long-term liabilities are large and growing, contributions are less than required, and there has been limited action on reform initiatives."[31]

How does OPEB compare to total debt?

The authority given to local governments to issue debt is not granted lightly. Numerous state laws and regulations govern the nature, amount, method, purpose and process to issue debt in a highly transparent manner.[32] In addition, market forces mandate timing, terms and source of repayment. Although OPEB commitments are subject to approval of labor contracts and personnel policies by the local elected body, there is no actuarial analysis of the long-term costs or how it will be paid. This very common, long-standing approach to OPEB commitments has led to the

[27] Fitch Ratings, "12 Habits of Highly Successful Finance Officers: Management's Impact on Municipal Credit Ratings," March 29, 2007, available at *http://www.gfoa.org/downloads/MakingtheCase_Raphael.pdf* .

[28] Amy Laskey, Managing Director, Fitch Ratings, Presentation to the CFA Society of Austin, *Signs of Municipal Credit Distress*, January 10, 2013, available at *http://www.cfasociety.org/austin/Lists/Events%20Calendar/Attachments/102/Luncheon_2012_Laskey.pdf*.

[29] Moody's Investor Service, *Rating Methodology: General Obligation Bonds Issued by U.S. Local Governments*, October 2009.

[30] Moody's Investor Service, *Special Comment: Combining Debt and Pension Liabilities of U.S. States Enhances Comparability*, January 24, 2011.

[31] Standard & Poor's, *The OPEB Burden Varies Widely among U.S. States*, September 22, 2011.

[32] Standard & Poor's, *The Top 10 Management Characteristics of Highly Rated U.S. Public Finance Issuers*, July 23, 2012, available at *http://www.standardandpoors.com/spf/upload/Ratings_US/Top_10_MGMT.pdf*.

[33] A succinct discussion of Michigan local government debt options is provided in the *Michigan Municipal League's Handbook for Municipal Officials* (see page 113, Financing Capital Improvements), updated July 2004, available at *http://www.mml.org/resources/publications/index.html*.

current concern about the sustainability of OPEB in both the public and private sectors.

To foster discussion about approaching OPEB in a sustainable manner, it is suggested that the transparent, regulated debt obligation be compared with the less structured OPEB commitment. **Figure 21**, Unfunded OPEB Liability to Governmental Debt,[33] demonstrates that, in total, the unfunded OPEB liability is 2.7 times that of structured governmental debt. Local government officials can easily relate to the hurdles to issuing debt for even the most desirable public improvements. It is a very conscious process that is often the result of public discussion and subject to referendum. Of course, municipalities are largely service organizations, so personnel costs are inherently a large share of the budget. But the issue at hand is the affordability and sustainability of OPEB promises in light of limited resources.

[34] Debt includes governmental activities bonds, notes and loans as reported in the audited financial report of each local unit. The following were excluded: long-term employee liabilities, pension obligations, capital leases, long-term advances, judgments, claims and amortizable bond issuance costs.

It should be noted that Detroit is unique in that almost 50 percent of its governmental debt is related to pension obligation certificates.

How does OPEB fit into the larger analysis of financial condition?

As noted earlier, one ratio utilized by a rating agency compares long-term liabilities to market value. For purposes of this analysis, taxable value is used because that is the basis for generating revenue for Michigan municipalities (see **Figure 22**, Long-term Liabilities as a Percent of Taxable Value). As a whole, as the size of the population increases, the burden on revenue resources also increases (from 2 percent to 87 percent). The most dramatic ratio belongs to that of Detroit (population 713,777). The cumulative dollar amount of unfunded OPEB, unfunded pension and governmental debt equates to 87 percent of taxable value. Despite the fact that a large city such as Detroit has other significant revenue sources, this ratio clearly indicates that long-term commitments are not sustainable.

Figure 21. Unfunded OPEB Liability to Governmental Debt.

Local Unit Population	Number of Local Units	Unfunded OPEB Liability	Governmental Debt	Ratio of Unfunded OPEB to Governmental Debt (in total)
Less than 1,500	11	$ 12,398,114	$ 6,656,473	**1.86**
1,501 - 5,000	70	163,043,651	110,204,801	**1.48**
5,001 - 10,000	56	455,506,483	238,153,010	**1.91**
10,001 - 30,000	88	1,603,698,719	609,899,296	**2.63**
30,001 - 200,000	58	5,525,514,454	1,372,197,117	**4.03**
More than 200,000*	1	4,971,236,281	2,382,637,946	**2.09**
Total	**284**	**$ 12,731,397,702**	**$ 4,719,748,643**	**2.70**

** Debt includes pension obligation certificates of $1,194,003,260, net of that amount the ratio is 4.18.*

		Long-term Liabilities				
Local Unit Population	Number of Local Units	Unfunded OPEB Liability	Unfunded Pension Liability	Governmental Debt	2010 Taxable Value	Long-term Liabilities as a Percent of Taxable Value (in total)
Less than 1,500	11	$ 12,398,114	$ 8,617,852	$ 6,656,473	$ 1,747,749,200	**2%**
1,501 - 5,000	70	163,043,651	107,691,486	110,204,801	9,406,981,616	**4%**
5,001 - 10,000	56	455,506,483	210,148,019	238,153,010	15,141,365,887	**6%**
10,001 - 30,000	88	1,603,698,719	577,114,279	609,899,296	54,252,525,981	**5%**
30,001 - 200,000	58	5,525,514,454	1,575,267,652	1,372,197,117	118,545,135,449	**7%**
More than 200,000	1	4,971,236,281	615,701,032	2,382,637,946	9,111,881,179	**87%**
Total	**284**	**$ 12,731,397,702**	**$ 3,094,540,320**	**$ 4,719,748,643**	**$ 208,205,639,312**	**10%**

Figure 22. Long-term Liabilities as a Percent of Taxable Value.

Part 6: Participant Data

Some local units voluntarily report the number of plan members in the financial statement disclosures. The plan participant data falls into two categories: number of current retirees and beneficiaries receiving benefits, and total number of plan members (includes current retirees and beneficiaries plus employees in active service and terminated employees eligible for accumulated benefits who are not yet receiving them). Plan member data is especially helpful for benchmarking OPEB costs and liabilities.

The financial statements also include some basic information about the plan design, such as eligibility for benefits, cost participation and vesting. The description of plan design information varies significantly among the local units.

What do we know about the contribution per current retiree and beneficiary?

The annual OPEB contribution per retiree and beneficiaries can be determined for local units that disclose the number of current retirees and beneficiaries, and in cases where we can discern that the contribution disclosed is for that specific group of plan members. Seventy-three local units met these criteria. This benchmarking data can be used to find preferred practices and identify areas for improvement.

Size of local unit (using population) can affect plan contributions because small employers have less opportunity than larger ones to control medical plan costs. Often they must purchase a fully insured plan because their ability to manage claims risk is low. Large employers, on the other hand, have an opportunity to manage their risk (and costs) by utilizing a self-insured plan design. As noted earlier, geographic location affects the cost of healthcare as well. For these reasons, the contribution per retiree is presented on the basis of population (**Figure 23**) and region (**Figure 24**).

Despite the potential for economies of scale in larger local units of government, **Figure 23**, Average Annual OPEB Contribution per Current Participant (based on population), reveals that 22 larger local units have an average plan contribution that exceeds $10,000 per participant per year. Units with a population of 30,000 to 200,000 have an average annual contribution of $11,542, and those in the 10,001 to 30,000 range have an average annual contribution of $10,506. Both of those are significantly above the average of all 73 units of $8,887. This relationship could potentially be explained by the regions where the local units are located.

As expected, the local units in the southeastern region of the state have a higher annual contribution – $11,946 per current participant (see **Figure 24**, Average Annual OPEB Contribution per Current Participant [based on region]). In addition, local units in the northern Lower Peninsula are at $9,186 per participant, which is above the average of all units of $8,887. The latter may be misleading because of the relatively small number of units for comparison.

It should be noted that the values of the OPEB contribution per current participant ranged from $0 to $22,054 (FY 2011 data). The standard deviation for this population is $5,046 with a mean of $8,887 for the 73 local units with data.

What do we know about the total liability per plan member?

Recall that plan members are current retirees and beneficiaries, employees in active service and terminated

Local Unit Population	Number of Local Units	Average Annual OPEB Contribution per Current Participant
30,001 - 200,000	4	$11,542
10,001 - 30,000	18	10,506
5,001 - 10,000*	14	8,587
More than 200,000	1	8,548
Less than 1,500	3	8,380
1,501 - 5,000	33	7,865
Average - All Units	73	$8,887

* Excludes one outlier.

Figure 23. Average Annual OPEB Contribution per Current Participant (based on population).

Region	Number of Local Units	Average Annual OPEB Contribution per Current Participant
Southeast*	32	$11,946
Northern Lower Peninsula	3	9,186
Southwest	12	7,587
Upper Peninsula	8	6,993
West Central	9	5,948
East Central	9	4,263
Average - All Units	73	$8,887

* Excludes one outlier.

Figure 24. Average Annual OPEB Contribution per Current Participant (based on region).

employees eligible for accumulated benefits who are not yet receiving them.

Ninety-eight local government units provided the total number of plan members. The result is a significant disparity among values. The values for OPEB liability ranged from $0 to $457,928 (FY 2011 data). The standard deviation for this population is $100,139, with a mean of $136,854 for the 98 local units with data.

As shown in **Figure 25**, Average OPEB Liability per Member, the largest portion of the local units (34 out of 98) have an OPEB liability per member between $100,000 and $200,000. Further analysis of this data reveals that the majority of the liability valuations were performed by an actuary (85 local units) rather than the alternate method (13 local units).

What is the concern with plan maturity?

Plan maturity relates to the life stage of a plan. One aspect of plan maturity is the number of active versus retired members. A greater percentage of retired members indicates that the plan is more mature. Local governments that are faced with a potentially unsustainable OPEB plan find that the list of viable options decreases as the number of retired participants increases. Despite the legal stance that OPEB is not a protected obligation, the reality of amending a plan for existing retirees is difficult. A higher percentage of retirees makes effecting significant plan changes more difficult. Many local units have reduced or eliminated retiree healthcare for new hires and rolled back OPEB for existing employees. If these moves are not sufficient, employers will need to find viable plan design options for existing retirees.

Thirty-one of the local unit audit reports reviewed provided both the number of retired members and the total number of plan members. As shown in **Figure 26**, Percent of Plan Members that are Retired, approximately one-third of the units (12 of 31) have a relatively low number of retirees (less than 25 percent of members are retired). On the opposite end of the spectrum, another third (9 of 31 units) have more than 50 percent retired. Maturing of the plan membership is another reason why concern about OPEB increases with the passage of time.

It is important to understand that labor unions represent active employees – they cannot negotiate changes that affect retirees. The exception is if the retiree terminated employment with a labor contract that indexed a benefit in the future to be the same as that of "then active employees." In large cities, it is not unusual for there to be an organization formed by retirees to pool resources in order to better represent their common interests.

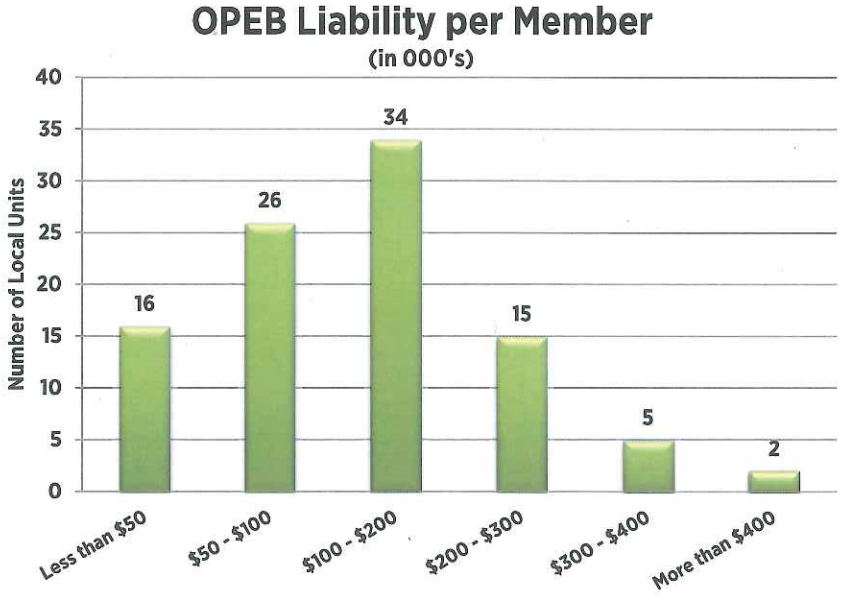


Figure 25. Average OPEB Liability per Member.

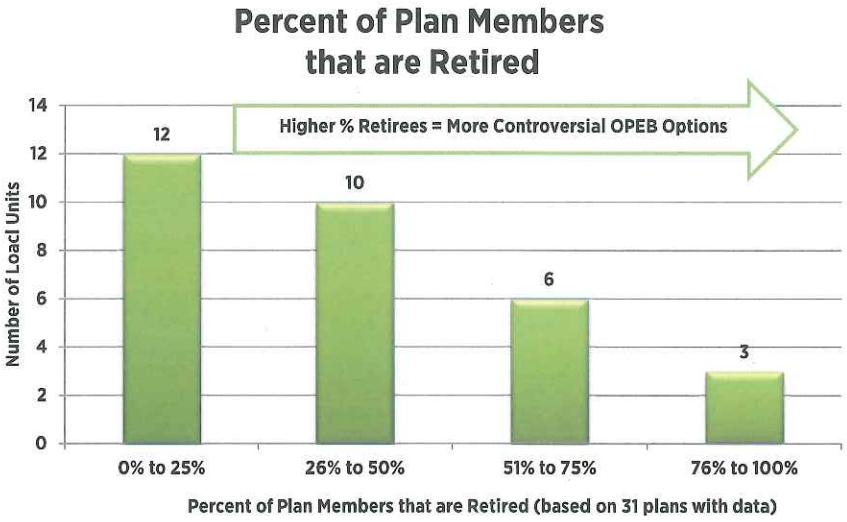


Figure 26. Percent of Plan Members that are Retired.

Part 7: Benefit Plan Design

Benefit plan design encompasses type of plan (defined-contribution or defined-benefit, or whether to offer a plan at all), assessment of long-term needs of employees and employer, participant eligibility, service delivery methods, cost-control measures, quality and flexibility. The data gathered provides some insight into the design of Michigan local government plans.

How many OPEB plans are closed to new hires?

Of the 311 units that were found to provide OPEB, 260 local government plans (84 percent) were open to new hires, 26 units (8 percent) had closed their plans to new hires, 22 units (7 percent) had a blend of open and closed plans, and three units (1 percent) did not offer any form of defined-benefit type OPEB plan but instead offered a defined-contribution style OPEB plan. These plan design characteristics are presented in **Figure 27**, OPEB Plan Status.

How many employers require cost participation?

Of the 308 local government units with defined-benefit OPEB plans, 153 require some level of cost participation, and 155 do not (see **Figure 28**, Level of Cost Participation).

Figure 27. OPEB Plan Status.

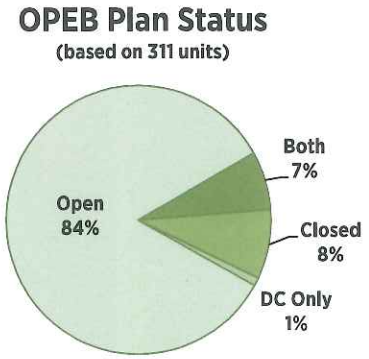
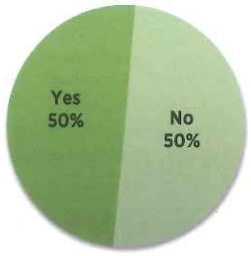


Figure 28. Level of Cost Participation.



Local governments and their employee groups have been especially creative in this area. Cost participation policies vary significantly across local units. In some units, active employees contribute to a plan. In most units, the retiree is responsible for some form of premium copayment. In a few units, both active employees and retirees participate in the cost. The variability in the cost participation made it difficult to categorize.

What efforts have municipalities utilized to control OPEB?

The level and disclosure of cost-control efforts varied, but it is evident that many local units have employed one or more tactics to address OPEB. The following list, adapted from the Government Finance Officers Association, identifies many of them:[34]

1. Strategic effort in implementing healthcare cost-containment measures.
2. Coordination with Medicare benefits.
3. Implementing vesting rules that provide levels of benefits based on years of service.
4. Establishing eligibility rules to eliminate paying for coverage if the retiree, dependents and/or spouses are otherwise insured.
5. Implementing a tiered system of benefits based on hiring dates.
6. Replacing a defined-benefit design with a defined-contribution or hybrid model.
7. Evaluating the blended versus common premium charged for both retirees and active employees. GASB 45 and actuarial standards refer to this as the implicit rate subsidy.
8. Limiting annual increases in plan costs to an index other than medical cost inflation.
9. Amending the age or years of service eligibility for OPEB.
10. Offering a fixed subsidy or service-based subsidy for the retiree's healthcare premiums.
11. Coordinating OPEB eligibility with the local unit's normal retirement date as defined by the pension plan.
12. Structuring the plan to recognize the different needs and cost structure for pre-Medicare versus Medicare-eligible retirees.

[34] Government Finance Officers Association, *Ensuring the Sustainability of Other Postemployment Benefits* (2007 & 2012), available at *http://www.gfoa.org/index.php?option=com_content&task=view&id=1610.*

Part 8: Where do we go from here?

The overriding concern is the likelihood of persistent increases in the OPEB liability despite efforts to align expenditures with revenues. Many Michigan municipalities have taken incremental steps to reduce the OPEB liability, but the local governments with the greatest amount of fiscal stress will need more drastic measures.

What can we learn from other states and local governments?

The nature of this analysis is to create awareness and foster discussion. Some lessons found from across the United States may provide insight.

Chicago, Illinois: In January 2013, Mayor Rahm Emmanuel was presented with a report by the Retiree Health Benefits Commission. Despite an OPEB plan with significant cost-sharing features, the commission has determined that the level of benefit provided is not financially sustainable. One avenue being explored is directing pre-Medicare retirees to the insurance exchange under the Affordable Care Act.[35]

Boston, Massachusetts: The city was able to reduce its OPEB liability by $772 million by negotiating with a coalition of labor unions and current retirees in 2011. Benefit plan amendments included cost-sharing, coordination with Medicare and other plan design changes.[36]

Statewide systems: Some statewide systems include local governments and have begun prefunding the OPEB commitment. States include Ohio[37] and Oregon.[38]

What level of administrative support exists in the local units that provide OPEB?

Managing a benefit program is a complex task. Many local governments do not have dedicated staffing for this purpose. They rely instead on generalists who search for meaningful solutions using a strong network of local officials, professionals and consultants. As shown in **Figure 29**, Local Units that Provide OPEB and Employ Administrators, 90 percent of cities with OPEB employ administrators, but only 19 percent of townships that provide OPEB do so. Any efforts to address OPEB should include both elected and appointed officials in the communications plan.

Provides OPEB (by local unit type)	Local Units that Provide OPEB	Local Units with an Administrator	Percent of Units Providing OPEB that have an Administrator
City	195	176	*90%*
Township	91	17	*19%*
Village	25	25	*100%*
Total	311	218	*70%*

Figure 29. Local Units that Provide OPEB and Employ Administrators.

A survey of local officials demonstrated concern with OPEB costs. As noted in the spring 2012 Michigan Public Policy Survey conducted by the Center for State, Local and Urban Policy:

"Health care costs continue to present challenges, though some jurisdictions report easing. Although down slightly for some jurisdictions from levels reported in 2011, increases in employee and retiree health care costs remain another major source of fiscal stress for many local governments. ... Meanwhile, among those jurisdictions that say they offer some kind of fringe benefits to employees, 66% report that health care costs for current employees increased this year, including 49% reporting that costs increased 'somewhat' and 17% reporting that costs increased 'greatly.'[39]

Resources: where can we find out more?

Michigan State University Extension provides this FAQ document and other resources at *http://msue.anr.msu.edu/topic/info/fiscal_management*.

For more information

Eric Scorsone
MSU Extension Specialist
Phone: (517) 353-9460
Email: *scorsone@msu.edu*
Web: *www.msue.msu.edu*

[35] Amer Ahmed, *Retiree Healthcare Benefits Commission: Report to the Mayor's Office on the State of Retiree Healthcare*, January 11, 2013, Chicago, Ill. Available at *http://www.cityofchicago.org/content/dam/city/depts/fin/supp_info/Benefits/RHBC/ReportToMayor/RHBC_Report_to_the_Mayor.pdf* .

[36] Agreement between the City of Boston and the Boston Public Employee Committee. Available at *http://www.cityofboston.gov/Images_Documents/Coalition%20Agreement%20Update%20%20-%20Executed%20Agreement%20April%202011_tcm3-27595.pdf*. The City of Boston Actuarial Valuation and Review of Other Post Employment Benefits as of June 30, 2011, is available at *http://www.cityofboston.gov/Images_Documents/Actuarial%20Valuation%20%26%20Review%20of%20OPEB%20June%2030%202011_tcm3-31110.pdf*.

[37] Ohio Public Employee Retirement System, 2011 Comprehensive Annual Financial Report, available at *https://www.opers.org/pubs-archive/investments/cafr/2011-CAFR.pdf*.

[38] Oregon Public Employees Retirement System, Comprehensive Annual Financial Report, 2011, available at *http://www.sos.state.or.us/audits/pages/state_audits/full/2012/2012-02.pdf*.

[39] University of Michigan's Ford School of Public Policy: Center for State, Local and Urban Policy, Michigan Public Policy Survey, Spring 2012, available at *http://closup.umich.edu/michigan-public-policy-survey/18/fiscal-stress-continues-for-hundreds-of-michigan-jurisdictions-but-conditions-trend-in-positive-direction-overall/*.

Appendix A – Regions

The regions used for this analysis are consistent with those used by the Michigan State University State of the State Survey, administered by the Institute for Public Policy and Social Research Office for Survey Research (*http://ippsr.msu.edu/soss/*). The Michigan Public Policy Survey conducted by the Center for Local, State and Urban Policy at the University of Michigan utilizes the same region definition (*http://closup.umich.edu/michigan-public-policy-survey/mpps-regions.php*).

East Central

- Arenac
- Bay
- Clare
- Clinton
- Gladwin
- Gratiot
- Huron
- Isabella
- Midland
- Saginaw
- Sanilac
- Shiawassee
- Tuscola

West Central

- Allegan
- Barry
- Ionia
- Kent
- Lake
- Manistee
- Mason
- Mecosta
- Montcalm
- Muskegon
- Newaygo
- Oceana
- Osceola
- Ottawa

Southeast

- Genesee
- Lapeer
- Lenawee
- Livingston
- Macomb
- Monroe
- Oakland
- St. Clair
- Washtenaw
- Wayne

Upper Peninsula

- Alger
- Baraga
- Chippewa
- Delta
- Dickinson
- Gogebic
- Houghton
- Iron
- Keweenaw
- Luce
- Mackinac
- Marquette
- Menominee
- Ontonagon
- Schoolcraft

Northern Lower Peninsula

- Alcona
- Alpena
- Antrim
- Benzie
- Charlevoix
- Cheboygan
- Crawford
- Emmet
- Grand Traverse
- Iosco
- Kalkaska
- Leelanau
- Missaukee
- Montmorency
- Ogemaw
- Oscoda
- Otsego
- Presque Isle
- Roscommon
- Wexford

Southwest

- Berrien
- Branch
- Calhoun
- Cass
- Eaton
- Hillsdale
- Ingham
- Jackson
- Kalamazoo
- St. Joseph
- Van Buren

Peter Battani, County Administrator
201 West Kalamazoo Avenue • Kalamazoo, Michigan 49007
Phone: (269) 384-8111 • Fax: (269) 384-8032

TO: Board of Commissioners

FROM: Peter Battani, Administrator/Controller

RE: Strategic Planning

DATE: March 26, 2013

At the April 2nd Committee of the Whole, we will be requesting some direction from the Board of Commissioners about strategic planning. Some commissioners have expressed a need for some sort of strategic planning or strategic issues discussion. In order to meet this need, Administration has some questions for discussion:

- What is the desire of the Board concerning strategic planning?
- What specifically does the Board want to accomplish?
- How does the Board want to proceed?
- What specific issues do you consider "Strategic"?
- Are you looking for an update of the current strategic plan (last updated in 2009), a whole new plan, or simply to focus on certain strategic areas?

The latest update is lengthy, 46 pages long. It covers a wide-range of issues and is on our website. I have attached a few summary pages from the plan for your review.

If you were to ask Administration for a recommendation, we would suggest possibly a special meeting on April 23rd or 30th, which are two "off Tuesday's" in that month. We could arrange this much like our annual budget retreats. This could be a special COW of 2-3 hours in duration for a discussion and conclusions on key overarching strategies that we will face during the term of this current Commission. Examples of topics could be:

- Long Term Budget Projections for Sustaining Services
- Employee Compensation and Benefits/Head Count
- Mandated vs. Non-Mandated Services
- Intergovernmental Cooperation and Consolidation
- Emerging Issues, such as Federal Sequestration
- Diversity

- Other strategic issues identified by the Board

I am not proposing all of the above topics, simply suggesting them as possible choices. It will be important to limit the number of topics for the amount of time allotted. My suggestion would be to limit it to three. This approach might be a very practical tool for the Board of Commissioners to assist with its work for the remainder of the year.

Please let us know if you have any questions or concerns.

Attachment

K:\Battani\BOC\Strategic Plan At the Apil 2 Committee of the Whole.docx

Kalamazoo County
Board of Commissioners

Strategic Framework 2009

Services and Indicators

January 20, 2009

Dams & Associates, Inc. | STRATEGIC PERFORMANCE CONSULTING

Overview

Health and Human Services

Kalamazoo County seeks to improve the health and quality of life of the community through coordinated planning, resource development, and service delivery so all residents can participate in the opportunities, benefits, and responsibilities of society.

Economic and Regional Development

Kalamazoo County strives to be a trusted and active partner in creating and supporting a growing diversified regional economy.

The mission of Kalamazoo County Government is to provide responsive, innovative, and cost effective services

Community Safety and Justice

Kalamazoo County seeks to be the safest, most just and restorative community based on best practices.

Customer Service and Accountability

Taxpayers recognize all Kalamazoo County services as good uses of public funds through results-oriented service delivery that is responsive, responsible, user-friendly, and transparent.

Welcome!

This document expands the Strategic Framework commissioners developed during the summer of 2008. As a follow-up to the 2008 planning initiative, we asked Administration to prepare this report. For the first time, Kalamazoo County Government has a document that maps county services, collaborations, and performance indicators against the strategic goals developed by the Board of Commissioners. We should note that in many cases, services listed with a single department or court are in reality collaborations, such as Administration's Advisory Committee on Technology and the Five-year capital improvement plan (CIP).

In addition, so we may provide services to our community as efficiently and effectively as possible in the future, we asked Department Heads, Elected Officials, and Court Administrators to state their top three priorities. Thus, as we plan the Board's strategies, we have, again for the first time, information on what Departments and Courts want to accomplish to further our goals and serve our constituents better.

This document will serve as a refinement for the Board's strategic calendar and as a tool for sharpening our focus as we prioritize the allocation of the Board's and County's resources. To make the most of this report, commissioners will need additional dialogue because the document does not provide conclusions but an information base for further deliberations.

We thank department heads, elected officials, and their staff for preparing this detailed report. We are looking forward to working with them in achieving our shared priorities.

David Buskirk
Chair, Kalamazoo County Board

Peter M. Battani
County Administrator

Deb Buchholtz-Hiemstra
Vice Chair

John M. Faul
Deputy County Administrator

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County Mission

The mission of Kalamazoo County Government is to provide responsive, innovative, and cost effective services.

Guiding Principles

To achieve our mission, Kalamazoo County government adheres to the following principles:

- Treat citizens with dignity, respect, honesty, and fairness.
- Foster an accessible and responsive process for citizen involvement.
- Improve citizen understanding of the role and structure of county government.
- Promote effective and responsive Board decision-making.
- Encourage a spirit of teamwork.
- Exercise the highest standards of financial stewardship and accountability, assuring financial integrity.
- Build countywide and regional partnerships while respecting the independence and interrelationships among all governmental units.
- Seek opportunities to collaborate with other public and private institutions in Southwest Michigan.
- Adopt a pro-active, innovative, nontraditional approach to program development and implementation.
- Strengthen the diversity and improve the stability of the community economic base.

Strategic Visions and Goals

I. Health and Human Services

Kalamazoo County seeks to improve the health and quality of life of the community through coordinated planning, resource development, and service delivery so all residents can participate in the opportunities, benefits, and responsibilities of society.

1. Assist individuals and families within the community to take control of their lives and work toward self-sufficiency.
2. Promote healthy lifestyles and choices for citizens of all ages in Kalamazoo.
3. Reduce preventable disabilities and deaths.
4. Protect the community from health threatening conditions by assessing and improving the physical and social environments.

II. Economic and Regional Development

Kalamazoo County strives to be a trusted and active partner in creating and supporting a growing diversified regional economy.

1. Complement, supplement, and support both public and private sector organizations through other means.
2. Enhance planning and development tools that support economic and regional development.
3. Increase direct economic development support to local jurisdictions and to local economic development entities through grants or loans.

IV. Community Safety and Justice

Kalamazoo County seeks to be the safest, most just and restorative community based on best practices.

1. Provide safe, functional, and efficient justice facilities.
2. Provide resources to enhance efficiency and effectiveness of criminal justice agencies to ensure community safety.
3. Promote community-wide collaborations, research, education and continuous discussions in the areas of prevention, intervention, and treatment.
4. Actively support a system and community effort designed to minimize future crime and reduce recidivism.

III. Customer Service and Accountability

Taxpayers recognize all Kalamazoo County services as good uses of public funds through results-oriented service delivery that is responsive, responsible, user-friendly, and transparent.

1. County Board and administration use key performance measures to effectively create and implement policy governing the affairs of Kalamazoo County Government.
2. The County appropriately plans for long-term operations.
3. Citizens interact with Kalamazoo County Government in their preferred mode of interaction to obtain information and order or pay for services.
4. Citizens are aware of county services, priorities, and performance.
5. The County will look at the most effective and efficient vehicle for service delivery.

OFFICE OF ADMINISTRATIVE SERVICES

Tracie Moored, Director

201 WEST KALAMAZOO AVENUE
KALAMAZOO, MI 49007
PHONE: (269) 384-8090
FAX: (269) 383-6448

DATE: April 2, 2013

TO: Board of Commissioners

FROM: Tracie Moored, Finance and Administrative Services Director
John Faul, Deputy Administrator

RE: Personnel Policy Changes / Hay Group Contract

In 2008, we brought the compensation pointing process in house to perform a full evaluation of internal equity and proper job classification. We have completed several goals during this transition process. All positions have been reviewed and classified. All positions have been designated as Exempt or Non-Exempt. All department heads have been trained and educated on the full processes of creating and classifying positions within the organization. This process has been informative although labor intensive.

Now that the major project goals have been completed, our 'Hay Committee', consisting of Elected Officials, Court Administrators, and Administration, has been meeting to articulate the successes and further areas of struggle. In these discussions it was unanimously supported to now resume contract relations with an outside consultant on a go-forward basis.

This transition requires an update to Personnel Policies section 4.06 and 4.07 (attached) and contract execution with HayGroup (attached). This contract will not require budget adjustments but is anticipated to require payments of an average of $3,500 annually.

We will be presenting both action items at the Board Meeting on April 16, 2013.

Please contact either of us with any questions you may have.

C: Peter Battani, County Administrator
Thom Canny, Corporate Counsel

HayGroup®

March 5, 2013

Lori VanderPloeg
Financial Operations Manager
County of Kalamazoo
201 W Kalamazoo Avenue
Kalamazoo, MI 49007

Dear Lori:

The County of Kalamazoo is seeking support from a Hay Group consultant with regards to job evaluations on an appeals basis, for any new jobs created, or positions that change in scope.

Methodology

The County uses the The Hay Group Guide Charts® - Profile Method which is the most widely used proprietary job evaluation system in the world. It is used by more than 8,000 organizations in over forty countries. This method provides a high degree of consistency and reliability in establishing internal relationships among jobs within an organization and comparing those jobs to similar jobs in other organizations.

To help the County in its effort to have all positions evaluated in a fair and consistent manner, Hay Group will establish a fee on a per job basis. The typical turn-around for evaluations is 3-5 business days.

All jobs will be evaluated in Hay Group Job Evaluation Manager (JEM). JEM is a web-based software system that both facilitates collaboration between The County and the Hay Group consulting team and assures consistent job evaluation. Hay Group JEM will enable The County to:

- Create new job titles and upload job documents needed by Hay Group to evaluate the jobs
- Store job information/job descriptions online
- View comments and evaluation rationales created by Hay Group in support of specific job evaluations
- Generate reports from the database

JEM will help:

- enhance efficiency of the job evaluation process
- assure quality
- increase transparency, understanding and trust in the process
- sustain the value of the job evaluation system

All job evaluation work completed during this project will be executed in JEM.

Project Fees & Invoicing

The professional fees will be $300 per job if the County requests three or more jobs to be evaluated. The professional fees will be $350 per job if the County requests one or two jobs to be evaluated.

Access to Hay Group JEM Lite is covered by terms of use that are attached to this proposal. Annual licensing fees for JEM Lite are $750 but subject to change.

Hay Group will invoice the County monthly for any charges incurred. Payments are due within forty-five (45) days of receipt.

Hay Group Legal Terms

If at any time during the course of the engagement you find it necessary or desirable to terminate our services, you will only be obligated to pay for those fees and expenses incurred up to the time of our receipt of written notification. Should the scope of a project be reduced or expanded, we will discuss this with you in advance and modify the project fees, in writing, accordingly. Except in the case of gross negligence or willful misconduct, neither Hay Group nor you may recover from each other any damages other than actual, direct damages, even if one of us fails to perform under this agreement.

This agreement, together with any attachments, is the entire agreement between Hay Group and you as to the services described in and to be performed under this agreement, and is the only statement of this agreement. Any contrary terms are rejected. You may not assign or transfer this agreement to another person and any attempt to do so will not be effective.

Hay Group shall maintain sole ownership of the written materials and data contained in any and all deliverables under this agreement which may be provided to You in connection with the projects. You agree not to disclose or reproduce such Licensed Materials in any manner whatsoever, except: (i) You may make a reasonable number of copies for Your internal use only; and (ii) You may comply with applicable public information laws or legal process. Unless Hay Group and You agree to a different term, this agreement shall begin on the date Hay Group and You sign this agreement, and end on the date either party has received written notice of termination from the other. It is assumed that You will allow your compensation information to be included in Hay Group's databases.

This Proposal and or the Agreement shall be construed in accordance with the laws of the State of Pennsylvania. Any claim or controversy arising out of or relating to the Proposal and or the Agreement shall be governed by the laws of such state. Additionally, both parties agree to submit to the personal jurisdiction of the federal and state courts of Pennsylvania in connection with such claim or controversy.

Hay Group® JEM Lite Terms

1. The Proposal and these Terms and Conditions form the whole agreement ("Agreement") between Hay Group, Inc. ("Hay Group"), with a place of business at 111 E. Wacker Dr., Suite 1250, Chicago, IL 60601 and Kalamazoo County at 201 W. Kalamazoo Ave., Kalamazoo, MI 49007 ("You") with respect to Hay Group JEM Lite as set forth below and in Appendix A (the "Service") and supersede any prior agreements or statements, whether written or oral, in relation to the Services. If there should be any conflict between the terms of the Proposal or these Terms and Conditions, these Terms and Conditions shall prevail.
2. Unless specified otherwise in the Proposal, invoices shall be payable upon receipt. All charges quoted are exclusive of VAT, sales, use or other applicable similar taxes, for which You shall pay at the applicable rate.
3. Hay Group retains all right, title and interest in and to all intellectual property rights in any works and materials produced by Hay Group under this Agreement. Hay Group grants to You a limited, non-exclusive, personal license to use and access the Service to review, use and store Your job evaluations and related information for Your internal business purposes. The Service is accessed by user codes and passwords that are assigned by Hay Group to You. You are responsible for providing the user codes to Your employees and for ensuring Your employees compliance with the terms of this Agreement. You agree to notify Hay Group promptly in writing concerning any unauthorized disclosures of user codes or passwords and when a user leaves Your firm. You are responsible for validating the accuracy and suitability of the Service, reconstructing lost data, transmitting and storing your information and protecting your systems from viruses and similar risks.
4. Hay Group reserves the right to access and monitor any and all information transmitted or received through the Service. Hay Group may track usage data from the Service and utilize it for benchmarking, internal research, troubleshooting, and customizing our marketing services. You are prohibiting from transmitting to the Service any pornographic, obscene, disparaging, defamatory, or libelous information or any other information that violates applicable law.
5. You promise that the data uploaded to the Service is Your data and does not include any personally identifiable data ("Client Data") and that You have the right to provide the Client Data to Hay Group. You grant to Hay Group and its affiliates a paid-up, perpetual, non-transferable, non-exclusive license to incorporate and use Client Data in aggregate form in its proprietary databases and produce reports or analyses based on Client Data combined with data provided by other companies. Hay Group agrees that You own the Client Data and You agree that Hay Group owns its databases, which are compilations, including, the Client Data.
6. Hay Group shall not be liable to You, for any implied warranty, condition or other term, or for any loss of profit or any indirect, special or consequential loss, damage, costs, expenses or other claims, whether caused by the negligence of Hay Group, its servants or agents or otherwise, which arise out of or in connection with the provision of the Service or their use by You. The entire liability of Hay Group to You under the Agreement shall not exceed the amount of fees actually received by Hay Group for the provision of the Service.
7. YOU AGREE TO DEFEND AND KEEP HAY GROUP AND ITS AFFILIATES HARMLESS FROM ANY LEGAL CLAIMS OF YOUR EMPLOYEES RELATED TO YOUR ACCESS TO OR USE OF THE SERVICE, AND FROM ANY LIABILITY HAY GROUP MAY INCUR BECAUSE OF YOU FURNISHING CLIENT DATA TO HAY GROUP.
8. Both Hay Group and You agree to comply with all applicable laws in the performance of this Agreement.
9. Unless Hay Group and You agree to a different term, this Agreement shall begin on the date both parties sign the Agreement and continue for twelve (12) months ("Term"). The Term shall be automatically renewed for successive twelve (12) month terms, unless either party notifies the other in writing sixty (60) days prior to the end of the then current term of its intent to terminate. Either party may, without limiting any other remedy, immediately terminate the Agreement by giving written notice to the other if the other commits any material breach of the Agreement and (if capable of remedy) fails to the remedy the breach within 30 days after being required by written notice to do so, or if the other goes into liquidation, or becomes bankrupt, makes a voluntary arrangement with its creditors or has a receiver or administrator appointed.
10. This Agreement will be governed by and construed in accordance with the substantive laws in force Commonwealth of Pennsylvania. This Agreement will not be governed by the conflict of law rules of any jurisdiction or the United Nations Convention on Contracts for the International Sale of Goods, the application of which is expressly excluded.
11. This Agreement may be executed in multiple counterparts, and by electronic means, each counterpart being an original and all counterparts together constituting one original document. You warrant that each person who accepts for You is authorized to legally bind You.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

b. An employee whose current pay does not meet the criterion set in 4.06 C.1.a., shall be placed in the new band at the first step that represents a decrease in pay. The employee's pay shall not be set less than the minimum of the new band.

2. An employee who is demoted to a position assigned to a lower salary band than his/her current position as a result of County action and for any reason other than documented unsatisfactory performance shall retain his/her current pay rate.

D. RECLASSIFICATION

In accordance with Personnel Policy 4.07 B., positions may be reclassified. Position reclassification typically will become effective the date on which the formal request for evaluation from a Department Head or Court Administrator is received in the ~~Human Resources~~ Finance Department.

1. An employee whose position is reclassified, resulting in a higher salary band assignment, shall be placed in the new band at the first step that represents an increase in pay, not to exceed the maximum of the new band. The effective date of the reclassification becomes the employee's new position anniversary date. Eligibility for future step increases will be determined using the length of service in the position at the new band level, and will be based upon satisfactory performance.

2. An employee whose position is reclassified, resulting in a lower salary band assignment, shall retain his/her current pay rate or be placed at the maximum of the new band, whichever is lower. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

3. An employee whose position is reclassified, yet the position remains assigned to the same salary band, shall retain his/her current pay rate and position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

E. REINSTATEMENT TO A PREVIOUS SALARY BAND

An employee who promoted and subsequently voluntarily demotes, or is demoted as the result of documented unsatisfactory performance, within one year of the promotion, to a position assigned to the pay band from which the employee promoted shall be placed in the range at the pay step the employee was being paid or would have attained if the promotion had never occurred. Likewise, the employee's position anniversary date shall be reset to the position anniversary date prior to the promotion for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

F. INTERIM APPOINTMENTS

Interim appointments typically should last no longer than three (3) months, although special circumstances periodically will necessitate a longer interim appointment period.

1. An employee who is appointed on an interim basis to a position with a higher salary band than his/her current position shall be placed in the new band at the first step that represents an increase in pay, not to exceed the maximum of the new band. In exception to this standard increase, an employee who demonstrates specifically applicable prior experience may be placed up to the 'C' step of the appropriate band with the prior approval of the Deputy County Administrator and Finance and Administrative Services Director; a starting rate above the 'C' step must be approved by the Board of Commissioners.

2. At the conclusion of an interim appointment:

   An employee who returns to his/her regular position shall be placed in the band at the pay step the employee was being paid or would have attained if the interim appointment had never occurred. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance in his/her regular position.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

~~b.~~ An employee for whom an interim appointment becomes a regular position shall maintain the salary determined, under Personnel Policy 4.06 F.1., at the commencement of the interim appointment. The effective date of the interim appointment, which is being changed to a regular position status, becomes the employee's new anniversary date. Eligibility for future step increases will be determined using the length of service in the new position, and will be based upon satisfactory performance.

G. CLASSIFICATION SYSTEM AUDIT

In accordance with Personnel Policy 4.07 D., positions may be reviewed periodically outside the regular reclassification process to ensure proper evaluation and classification. Pay band reassignments due to a classification system audit will normally become effective upon completion of the audit and authorization of the Board of Commissioners.

1. An employee, with satisfactory performance, whose position is reassigned to a higher salary band as a result of a classification system audit, shall be placed in the new band at the first step that represents an increase in pay. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

2. In accordance with Personnel Policy 4.05 D., an employee, with documented unsatisfactory performance, whose position is reassigned to a higher salary band as a result of a classification system audit, shall retain his/her current pay rate until such time that the employee demonstrates consistently satisfactory performance. Upon demonstration of consistently satisfactory performance, the employee shall be placed in the new band at the first step that represents an increase in pay. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

3. An employee whose position is reassigned to a lower salary band as a result of a classification system audit shall remain at his/her current pay rate until such time as the employee is eligible for further salary increases. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

4. An employee whose position remains assigned to the same salary band as a result of a classification system audit shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

Number - 4.07

Date Approved 8/17/10
Supersedes 1/1/10

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions

The Classification System is ~~administered and maintained~~ coordinated by the Finance Department ~~Human Resources Department~~ in conjunction with the ~~Finance Department~~ Human Resources Department.

A. NEW POSITION CLASSIFICATION

When a new position is to be created, the Department Head or Court Administrator requesting the position shall work with the Human Resources Department and Finance Department to document the dimensions and responsibilities of the position. The Human Resources Department and Finance Department will evaluate the request. ~~and verify and determine the appropriate pay band assignment~~ The classification will be determined by an outside consultant who is recommended by the Finance Director prior to the presentation of the position for authorization by the Board of Commissioners. If there is a disagreement with the assigned band, the Department Head or Court Administrator can request an appeal in accordance with Personnel Policy 4.07 C. prior to submission to the Board of Commissioners for authorization.

Number - 4.07

Date Approved 8/17/10
Supersedes 1/1/10

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions (cont'd)

B. POSITION RECLASSIFICATION

Reclassification of a position may be necessary ~~either because the position is in a classification series or~~ because additional responsibilities gradually have been added to or removed from the position over a period of time. The effective date and any resulting pay change associated with a position reclassification are covered under Personnel Policy 4.06 D. ~~Position reclassification occurs in one of the following two ways:~~

~~1. A position classified in a series shall be allocated to the appropriate classification series level based upon the incumbent's qualifications in~~

~~relation to the criteria documented in the classification specifications. The Department Head or Court Administrator responsible for a position allocated to a classification series shall notify the Human Resources Department when the qualifications of an incumbent of one of these positions changes to meet the criteria of a different classification series level.~~

~~Number - 4.07~~

~~Date Approved 8/17/10~~
~~Supersedes 1/1/10~~

~~4.00 WAGE AND SALARY ADMINISTRATION~~

~~2.~~ When an existing position gradually (typically not less than two (2) years from the previous evaluation) has undergone substantial changes in responsibilities, the Department Head or Court Administrator responsible for the position shall notify the Finance and Human Resources Department of the changes. The Human Resources Department and Finance Department shall evaluate the new dimensions and responsibilities of the position to determine if classification review by the consultant is warranted.~~the appropriate position classification~~. The reclassification of a position may result in the reassignment of that position to a higher salary band or lower salary band, or no change in salary band assignment.

C. RECLASSIFICATION APPEAL

The reclassification of a position may be appealed in accordance with the following procedures:

1. The Department Head or Court Administrator responsible for a position classified under Personnel Policy 4.07 A., or reclassified under Personnel Policies 4.07 B., or 4.07 D., may initiate an appeal of the position. ~~request an informal conference with the Human Resources Department and Finance Department regarding questions or concerns related to the classification determination. a.~~ The request must be submitted in writing within thirty (30) days after the determination notification, and must state the reason(s) for the request to be reviewed. The appeal will be reviewed by the Finance Department in coordination with the consultant. Final classification will be determined and is final.

~~bThe informal conference, requested in a timely fashion, shall occur as soon as administratively feasible.~~

~~2. If an informal conference convened under Personnel Policy 4.07 C.1., does not resolve issues raised by the Department Head or Court Administrator requesting the conference, the Department~~

~~Head or Court Administrator may submit a written appeal directed to the Deputy County Administrator and Finance and Administrative Services Director stating the reason for appeal and the supporting facts.~~

~~a. The written appeal must be submitted within thirty (30) days after the informal conference.~~

~~b. The Deputy County Administrator and Finance and Administrative Services Director shall respond to the appeal in writing within thirty (30) days of receiving the appeal, or as soon thereafter as administratively feasible.~~

~~3. If the Deputy County Administrator's and Finance and Administrative Services Director's response to a written appeal submitted under Personnel Policy 4.07 C.2., does not resolve issues raised by the Department Head or Court Administrator, the Department Head or Court Administrator may submit a written appeal directed to the Corporation Counsel stating the reason for appeal and the supporting facts.~~

~~a. The written appeal must be submitted within ten (10) days after the Deputy County Administrator's and Finance and Administrative Services Director's appeal response.~~

~~b. The Corporation Counsel shall convene a three (3) member panel as soon as administratively feasible, which will meet to hear discussion on the reclassification of the position, and to review the reclassification documentation and the appeal.~~

~~Number – 4.07~~

~~Date Approved 8/17/10~~
~~Supersedes 1/1/10~~

~~**4.00 WAGE AND SALARY ADMINISTRATION**~~

~~4.07 Classification of Positions (cont.)~~

~~(i.) The panel shall be comprised of the Corporation Counsel, a second eligible employee selected by the Department Head or Court Administrator filing the appeal, and a third eligible employee selected by lottery.~~

~~(ii.) The pool of eligible employees will be comprised of managers, from across County service, who are formally trained in the use of the classification system tools.~~

~~(iii.) Employees of the department or court appealing a position reclassification, and Human Resources Department employees, and Finance Department employees shall not be eligible for panel selection.~~

~~e. The appeal panel shall issue a written determination within twenty-one (21) days after the appeal meeting either [1] affirming that the classification of the position is appropriate, [2] directing the Human Resources Department to include the position in a different classification, including details that define the parameters of the alternate classification, or [3] requesting additional information regarding the initial determination or appeal.~~

~~(i.) If the appeal panel requests additional information, the Human Resources Department, Finance Department, or the appealing department or court, as directed, shall provide the additionally requested information within twenty-one (21) days after the appeal panel's written request.~~

~~(ii.) The appeal panel shall issue a written determination within twenty-one (21) days after receiving the additional information provided, either [1] affirming that the classification of the position is appropriate or [2] directing the Human Resources Department and Finance Department to include the position in a different classification, including details that define the parameters of the alternate classification.~~

~~Number - 4.07~~

~~Date Approved 8/17/10~~
~~Supersedes 1/1/10~~
~~**4.00 WAGE AND SALARY ADMINISTRATION**~~

~~4.07 Classification of Positions (cont.)~~

~~d. The decision of the appeal panel, after the appeal, is final. However, new positions will require Board of Commissioners approval after the appeal in order to be created. Note: the Human Resources Department, Finance Department or Department Head or Court Administrator who filed the appeal, may request clarification of the appeal panel's determination to address typographical errors or other minor administrative inconsistencies.4.~~ Following resolution of the appeals process~~at any of the procedural steps, listed above,~~ the department or court that appealed the reclassification must wait at least two (2) years before requesting that the Human Resources Department and Finance Department ~~evaluate~~ review the position, which was the subject of the appeal. However,

exceptions may be granted for major staffing changes in accordance with Personnel Policy 4.07 E.

Number - 4.07

Date Approved 8/17/10
Supersedes 1/1/10

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions (cont'd)

D. CLASSIFICATION SYSTEM AUDIT

In order to maintain the equity of the classification system, all positions are subject to periodic review and the classification of any given position may change at any time. The typical aspects of an audit are as follows:

1. Documentation verification/update: the ~~two-page~~ position description for the position to be audited shall be reviewed for accuracy. To verify the accuracy of the position description, information about the position may be gathered through the completion of a position documentation questionnaire by the position incumbent, with supplemental information provided by the position supervisor, and through the performance of a desk audit (informational interviews with the position incumbent, the supervisor to which the position reports, and/or the Department Head or Court Administrator responsible for the position.) The ~~two-page~~ position description for the position will be updated as necessary.

2. Position evaluation: the position shall be evaluated based upon the dimensions and responsibilities defined in the ~~two-page~~ position description. The ~~Human Resources Department and~~ Finance Department, in coordination with the Human Resources Department, will determine whether the position ~~is or is not appropriately classified; the Human Resources Department and Finance Department will further determine the new classification if reclassification is necessary~~ classification review is warranted based on substantive changes only.

3. The position description will be sent to the consultant for classification. ~~Determination review: the Human Resources Department and Finance Department shall review the classification determination for quality placement, making appropriate comparisons to other positions in the same classification, to positions in other classifications having similar scope and complexities, and to positions in the same functional area or~~

~~reporting structure, resulting in the reconsideration of the classification assignment if necessary.~~

4. Results implementation: the effective date and any resulting pay change are covered under Personnel Policy 4.06 G.

E. CLASSIFICATION CHANGES DUE TO REORGANIZATION

In the event of major staffing changes within a department, that department shall identify any necessary new positions, and in accordance with Personnel Policy 4.07 A., submit the reorganization to the Board of Commissioners for final approval.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

b. An employee whose current pay does not meet the criterion set in 4.06 C.1.a., shall be placed in the new band at the first step that represents a decrease in pay. The employee's pay shall not be set less than the minimum of the new band.

2. An employee who is demoted to a position assigned to a lower salary band than his/her current position as a result of County action and for any reason other than documented unsatisfactory performance shall retain his/her current pay rate.

D. RECLASSIFICATION

In accordance with Personnel Policy 4.07 B., positions may be reclassified. Position reclassification typically will become effective the date on which the formal request for evaluation from a Department Head or Court Administrator is received in the Finance Department.

1. An employee whose position is reclassified, resulting in a higher salary band assignment, shall be placed in the new band at the first step that represents an increase in pay, not to exceed the maximum of the new band. The effective date of the reclassification becomes the employee's new position anniversary date. Eligibility for future step increases will be determined using the length of service in the position at the new band level, and will be based upon satisfactory performance.

2. An employee whose position is reclassified, resulting in a lower salary band assignment, shall retain his/her current pay rate or be placed at the maximum of the new band, whichever is lower. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

3. An employee whose position is reclassified, yet the position remains assigned to the same salary band, shall retain his/her current pay rate and position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

E. REINSTATEMENT TO A PREVIOUS SALARY BAND

An employee who promoted and subsequently voluntarily demotes, or is demoted as the result of documented unsatisfactory performance, within one year of the promotion, to a position assigned to the pay band from which the employee promoted shall be placed in the range at the pay step the employee was being paid or would have attained if the promotion had never occurred. Likewise, the employee's position anniversary date shall be reset to the position anniversary date prior to the promotion for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

F. INTERIM APPOINTMENTS

Interim appointments typically should last no longer than three (3) months, although special circumstances periodically will necessitate a longer interim appointment period.

1. An employee who is appointed on an interim basis to a position with a higher salary band than his/her current position shall be placed in the new band at the first step that represents an increase in pay, not to exceed the maximum of the new band. In exception to this standard increase, an employee who demonstrates specifically applicable prior experience may be placed up to the 'C' step of the appropriate band with the prior approval of the Deputy County Administrator and Finance and Administrative Services Director; a starting rate above the 'C' step must be approved by the Board of Commissioners.

2. At the conclusion of an interim appointment:

   An employee who returns to his/her regular position shall be placed in the band at the pay step the employee was being paid or would have attained if the interim appointment had never occurred. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance in his/her regular position.

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

An employee for whom an interim appointment becomes a regular position shall maintain the salary determined, under Personnel Policy 4.06 F.1., at the commencement of the interim appointment. The effective date of the interim appointment, which is being changed to a regular position status, becomes the employee's new anniversary date. Eligibility for future step increases will be determined using the length of service in the new position, and will be based upon satisfactory performance.

G. CLASSIFICATION SYSTEM AUDIT

In accordance with Personnel Policy 4.07 D., positions may be reviewed periodically outside the regular reclassification process to ensure proper evaluation and classification. Pay band reassignments due to a classification system audit will normally become effective upon completion of the audit and authorization of the Board of Commissioners.

1. An employee, with satisfactory performance, whose position is reassigned to a higher salary band as a result of a classification system audit, shall be placed in the new band at the first step that represents an increase in pay. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

2. In accordance with Personnel Policy 4.05 D., an employee, with documented unsatisfactory performance, whose position is reassigned to a higher salary band as a result of a classification system audit, shall retain his/her current pay rate until such time that the employee demonstrates consistently satisfactory performance. Upon demonstration of consistently satisfactory performance, the employee shall be placed in the new band at the first step that represents an increase in pay. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

Number - 4.06

Date Approved 09/18/12
Effective Date 01/01/13
Supersedes 08/17/10

4.00 WAGE AND SALARY ADMINISTRATION

4.06 Pay Policy for Employee and Position Actions (cont.)

3. An employee whose position is reassigned to a lower salary band as a result of a classification system audit shall remain at his/her current pay rate until such time as the employee is eligible for further salary increases. The employee shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

4. An employee whose position remains assigned to the same salary band as a result of a classification system audit shall retain his/her current position anniversary date for purposes of determining eligibility for future step increases, which will be based upon satisfactory performance.

Number - 4.07

Date Approved 8/17/10
Supersedes 1/1/10

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions

The Classification System is coordinated by the Finance Department in conjunction with the Human Resources Department.

A. NEW POSITION CLASSIFICATION

When a new position is to be created, the Department Head or Court Administrator requesting the position shall work with the Human Resources Department and Finance Department to document the dimensions and responsibilities of the position. The Human Resources Department and Finance Department will evaluate the request. The classification will be determined by an outside consultant who is recommended by the Finance Director prior to the presentation of the position for authorization by the Board of Commissioners. If there is a disagreement with the assigned band, the Department Head or Court Administrator can request an appeal in accordance with Personnel Policy 4.07 C. prior to submission to the Board of Commissioners for authorization.

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions (cont'd)

B. POSITION RECLASSIFICATION

Reclassification of a position may be necessary because additional responsibilities gradually have been added to or removed from the position over a period of time. The effective date and any resulting pay change associated with a position reclassification are covered under Personnel Policy 4.06 D.

When an existing position gradually (typically not less than two (2) years from the previous evaluation) has undergone substantial changes in responsibilities, the Department Head or Court Administrator responsible for the position shall notify the Finance and Human Resources Department of the changes. The Human Resources Department and Finance Department shall evaluate the new dimensions and responsibilities of the position to determine if classification review by the consultant is warranted.. The reclassification of a position may result in the reassignment of that position to a higher salary band or lower salary band, or no change in salary band assignment.

C. RECLASSIFICATION APPEAL

The reclassification of a position may be appealed in accordance with the following procedures:

1. The Department Head or Court Administrator responsible for a position classified under Personnel Policy 4.07 A., or reclassified under Personnel Policies 4.07 B., or 4.07 D., may initiate an appeal of the position. The request must be submitted in writing within thirty (30) days after the determination notification, and must state the reason(s) for the request to be reviewed. The appeal will be reviewed by the Finance Department in coordination with the consultant. Final classification will be determined and is final.

Following resolution of the appeals process the department or court that appealed the reclassification must wait at least two (2) years before requesting that the Human Resources Department and Finance Department review the position, which was the subject of the appeal. However, exceptions may be granted for major staffing changes in accordance with Personnel Policy 4.07 E.

4.00 WAGE AND SALARY ADMINISTRATION

4.07 Classification of Positions (cont'd)

D. CLASSIFICATION SYSTEM AUDIT

In order to maintain the equity of the classification system, all positions are subject to periodic review and the classification of any given position may change at any time. The typical aspects of an audit are as follows:

1. Documentation verification/update: the position description for the position to be audited shall be reviewed for accuracy. To verify the accuracy of the position description, information about the position may be gathered through the completion of a position documentation questionnaire by the position incumbent, with supplemental information provided by the position supervisor, and through the performance of a desk audit (informational interviews with the position incumbent, the supervisor to which the position reports, and/or the Department Head or Court Administrator responsible for the position.) The position description for the position will be updated as necessary.

2. Position evaluation: the position shall be evaluated based upon the dimensions and responsibilities defined in the position description. The Finance Department, in coordination with the Human Resources Department, will determine whether the position classification review is warranted based on substantive changes only.

3. The position description will be sent to the consultant for classification.

4. Results implementation: the effective date and any resulting pay change are covered under Personnel Policy 4.06 G.

E. CLASSIFICATION CHANGES DUE TO REORGANIZATION

In the event of major staffing changes within a department, that department shall identify any necessary new positions, and in accordance with Personnel Policy 4.07 A., submit the reorganization to the Board of Commissioners for final approval.