



**Houghton County
Board of Commissioners
Agenda Item Request Form**

Please fill out the following form to request an item be added to the agenda for the upcoming Houghton County Board of Commissioners meeting.

Submitter Information:

- Name: Adam R. Laplander
- Department/Organization (if applicable): Canal View
- Phone Number: 906-483-4301
- Email Address: alaplander@houghtonmcf.com

Agenda Item Details:

- Title of Agenda Item: Update and Guest Speaker
- Requested Meeting Date: 12/09/2025
- Brief Description of the Item (include any decisions needed):

Provide update on stats for Canal View ~ Houghton County. Industry leader, short presentation on the importance of a County Medical Care Facility.

- Are you requesting time to speak at the meeting?

☒ Yes
☐ No

- Supporting Documents Attached?

☐ Yes
☒ No

(If yes, please list): _____

Signature: _____

Date: 11/25/2025

Houghton County Board of Commissioners

Commissioners' Hall
(906) 482-8307
Houghton County Courthouse
401 East Houghton Avenue
Houghton, MI 49931



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District 5

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Gretchen Janssen *Commissioner*
District 4

MEMO

To: Houghton County Board of Commissioners

From: Chelsea Rheault, County Administrator

Date: November 25, 2025

Subject: Request for Board Approval – Resolution to Transition All Employees to Direct Deposit

Dear Commissioners,

I am respectfully requesting the Board's approval of the attached resolution to transition all County employees to direct deposit and discontinue the issuance of paper payroll checks.

Maintaining paper payroll checks has resulted in several ongoing operational and financial challenges for the County:

- Direct costs continue to rise due to the need for secure check stock, printer toner, envelopes, and postage—costs that are entirely avoided when payroll is distributed electronically.
- Paper check processing is significantly more time-consuming for staff. Each check must be printed, reviewed, stuffed, and mailed or distributed. In contrast, direct deposit allows payroll to be transmitted electronically, reducing administrative steps, and the chance of human error.
- Uncashed paper checks create avoidable bookkeeping burdens. These checks remain on the County's books as outstanding liabilities, requiring additional monitoring and reconciliation work each month.
- Direct deposit is more secure. Electronic deposits reduce the risk of lost, stolen, or delayed checks. Funds are transferred directly to employees' accounts, eliminating the vulnerabilities associated with physical mail delivery and manual handling.
- Electronic payroll is aligned with government best practices and reflects responsible fiscal management while improving convenience and reliability for employees.

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For these reasons, the Administration Office recommends transitioning to mandatory direct deposit in accordance with the proposed resolution.

The resolution provides:

- Discontinuation of paper payroll checks for all employees;
- A three-month transition period to allow employees time to establish a bank account or make necessary arrangements;
- A direct deposit enrollment deadline of March 31, 2026;

Approval of this resolution will reduce costs, strengthen internal controls, streamline payroll operations, and improve overall financial efficiency for Houghton County.

I respectfully request that the Board consider and approve the resolution as presented.

Chelsea Rheault
Houghton County, Administrator

Houghton County Board of Commissioners

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**HOUGHTON COUNTY BOARD OF COMMISSIONERS
RESOLUTION TO TRANSITION ALL EMPLOYEES TO DIRECT DEPOSIT AND
DISCONTINUE PAPER PAYROLL CHECKS**

RESOLUTION #25-030

WHEREAS, Houghton County currently offers both direct deposit and paper checks as methods of payroll distribution; and

WHEREAS, maintaining paper payroll checks imposes unnecessary and increasing costs on the County, including the purchase of secure check stock, printer toner, envelopes, and rising postage expenses; and

WHEREAS, preparation, printing, and reconciliation of paper payroll checks require additional staff time and administrative effort, resulting in inefficiencies that are not present when payroll is processed through direct deposit; and

WHEREAS, uncashed payroll checks must be carried forward as outstanding liabilities, complicating the County's monthly financial reconciliation and creating avoidable bookkeeping burdens; and

WHEREAS, direct deposit offers a safer, faster, more reliable, and more cost-effective payroll method, significantly reducing the risk of lost, stolen, or delayed checks; and

WHEREAS, requiring direct deposit aligns Houghton County with public-sector best practices and supports better fiscal stewardship;

NOW, THEREFORE, BE IT RESOLVED, that the Houghton County Board of Commissioners hereby approves the discontinuation of all paper payroll checks and requires all County employees to enroll in direct deposit for payroll distribution; and

BE IT FURTHER RESOLVED, that the Administration Office shall implement a **three-month transition period** to allow employees adequate time to establish a bank account or make other arrangements needed to receive direct deposit; and

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BE IT FURTHER RESOLVED, that all employees must complete and submit their direct deposit enrollment forms to the Administration Office **no later than March 31, 2026**; and

BE IT FURTHER RESOLVED, that effective April 1, 2026, all employees will be paid exclusively by direct deposit, and the only paper checks issued will be for new hires during the required bank **prenote** verification process prior to activation of direct deposit; and

BE IT FINALLY RESOLVED, that the Administration Office is authorized to provide notice to employees, distribute enrollment materials, assist with the setup process as needed, and take all necessary steps to ensure a smooth transition.

Upon a call of the roll, the vote was as follows:

Moved by Commissioner:

Supported by Commissioner:

Roll Call Vote:

Yes

No:

Motion carried.

Tom Tikkanen, Chairman
Houghton County Board of Commission

Date

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)ss.
COUNTY OF HOUGHTON)

Houghton County Board of Commissioners

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I, the undersigned, the duly qualified County Clerk of the County of Houghton, State of Michigan do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the County Board of the County of Houghton at its Regular meeting held on December 9, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 9th day of December, 2025.

Jennifer Kelly, County Clerk
County of Houghton

HOUGHTON COUNTY BOARD OF COMMISSIONERS

Schedule of Board Meetings 2026

Regular meetings of the Houghton County Board of Commissioners shall be held in the Circuit Court Courtroom, located on the third floor of the Houghton County Courthouse. Meetings will convene at 6:00 P.M. on the second Tuesday following the first Monday of each month.

| | | | | | |
|----------|---------|------------------|-----------|---------|------------------|
| January | Tuesday | 13 th | July | Tuesday | 14 th |
| February | Tuesday | 10 th | August | Tuesday | 11 th |
| March | Tuesday | 10 th | September | Tuesday | 8 th |
| April | Tuesday | 14 th | October | Tuesday | 13 th |
| May | Tuesday | 12 th | November | Tuesday | 10 th |
| June | Tuesday | 9 th | December | Tuesday | 8 th |

In the event of changes of dates for meetings, or any Special Meeting, the change or other meeting date will be posted, and if necessary, it will be advertised.

Jennifer Kelly
Houghton County Clerk/Register of Deeds

HOUGHTON COUNTY BOARD OF COMMISSIONERS

Schedule of Work Sessions 2026

Public Work Sessions of the Houghton County Board of Commissioners shall be held in the Conference Room located on the fifth floor of the Houghton County Courthouse. Meetings will convene at 10:00 A.M. on the first Monday of each month.

| | | | | | |
|----------|--------|-----------------|-----------|--------|-----------------|
| January | Monday | 4 th | July | Monday | 5 th |
| February | Monday | 1 st | August | Monday | 2 nd |
| March | Monday | 1 st | September | Monday | 6 th |
| April | Monday | 5 th | October | Monday | 4 th |
| May | Monday | 3 rd | November | Monday | 1 st |
| June | Monday | 5 th | December | Monday | 6 th |

In the event of changes of dates for meetings, or any Special Meeting, the change or other meeting date will be posted, and if necessary, it will be advertised.

Jennifer Kelly
Houghton County Clerk/Register of Deeds

Self-help center

From Tracey Beauchamp <tbeauchamp@houghtoncounty.gov>

Date Fri 11/21/2025 10:59 AM

To Chelsea Rheault <chelsea@houghtoncounty.gov>; Tom Tikkanen <tom.tikkanen@houghtoncounty.gov>; Joel Keranen <joel.keranen@houghtoncounty.gov>

Cc Fraser Strome <p31@houghtoncounty.gov>

Administrator and Board:

You may recall in 2024 I applied for and secured a grant through the State and opened a legal self-help center at the Portage Library with great help from their Director. At the time of securing the grant I had requested \$1000 from the County to support the grant. We never did utilize that \$1000.

The Library has unfortunately and confusingly decided there has been too much traffic and telephone calls generated inquiring about the program and has asked that we remove it. I am working with the State and Michigan Legal Help coordinators to relocate the program. I am also working with two local attorneys interested in assisting with the program upon my retirement, though I do intend to stay involved with the program for the foreseeable future. It's been a valuable asset to our community and was just getting rolling. I hate to just let it end.

We are currently working with the Director of the Carnegie Museum who has offered space, and hope to work with the Portage Health Foundation for some additional resources.

The main purpose of this email aside from an update on the center is to request a release of that previously approved \$1000. We will need a laptop, printer, and headset for the new center and the grant period is over.

I appreciate any consideration you can give to this request and your past support of this program.

Respectfully,

TRACEY L. BEAUCHAMP

Houghton County Probate Register/
Family Court Administrator

Adoption Specialist

Houghton County Courthouse

401 East Houghton Avenue

Houghton MI 49931

Houghton MI 49931

(906) 482-3120

tracey.beauchamp@houghtoncounty.gov

heather.maki@houghtoncounty.gov

rachel.peterson@houghtoncounty.gov

Deputy Probate Register

Deputy Family Court Clerk



54560 Hwy M-203
Hancock, MI 49930
Phone: (906) 482-8965
www.MJOCONTRACTING.com

Date: November 26th, 2025

To: Houghton County

Project: 97th District Court Renovations

Regarding: ***Added Scope Options***

Description of added work:

1. Added 2x4 wall with wood studs, insulation, sheetrock, and paint along with a new 32" solid wood six panel door and trim for "Counseling rm". \$7,500.00
2. Install light inside "Counseling rm" \$900.00
3. Install 2x4 drop in t-grid fixture inside waiting room to replace existing fixture. \$900.00
4. Demo existing ceiling and install **new** 2'x 2' t-grid ceiling and ceiling tile inside courtroom \$9,840.00
5. Install new led light fixtures and two ceiling fans inside courtroom. \$7,875.00
6. Paint all the interior walls of courtroom with color selected by Judge. \$5,320.00
7. Install 2x2 drop in t-grid fixture inside toilet rm 328. (Per rfi #5). \$900.00

Clarifications:

- A. This proposal includes Michigan State Prevailing wages.
- B. This proposal takes into account of any originally priced items and credits back.
- C. This proposal **does** include applicable taxes.

Exclusions:

- Code updates.
- Mechanical/plumbing.
- Controls for electrical.

CHANGE ORDER #02 PRICE: _____ **\$33,235.00**

- * INSTALLATION IS GUARANTEED FOR ONE YEAR.
- * PRICE IS GOOD FOR 30 DAYS FROM QUOTE DATE.

Submitted By: Trevor Wantaja
Title: Estimator/Project Manager



54560 Hwy M-203
Hancock, MI 49930
Phone: (906) 482-8965
www.MJOCONTRACTING.com

Accepted: _____

Date: _____

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I am requesting that the Board of Commissioners consider adopting a filing fee for death certificates submitted by funeral homes. Several Michigan counties currently assess a similar fee, which is typically remitted by funeral homes on a per-certificate basis.

Background:

Houghton County continues to experience increasing costs associated with Medical Examiner services, including transportation, autopsy services, and administrative coordination. These expenses are not fully covered through existing funding sources, resulting in a growing impact on the County's General Fund.

Recommendation:

To help offset the rising costs of Medical Examiner services, I recommend the Board consider implementing a reasonable filing fee for each death certificate filed by funeral homes. This approach would:

- Provide a consistent revenue stream to reduce General Fund impact
- Align County practice with that of other Michigan jurisdictions
- Support the sustainability of essential Medical Examiner services

Proceeding this memo, is a document that was provided to Houghton County by a neighboring County.

Cremation Permits

Cremation permits are reviewed Monday through Friday (excluding holidays). Cremation permits received by 8 a.m. on a business day will be reviewed and returned by 10 a.m. that day, and cremation permits received by 2 p.m. will be reviewed and returned by 3:30 p.m. that day.

Cremation permits received outside of business hours will be reviewed and returned by 10 a.m. the next business day. Cremation permits will be reviewed in the time period outlined above and it is not necessary to check on the status within our outlined timeframe.

Please submit the cremation permit and death certificate* to us by fax at 855.300.7312 or by email at [forensicpath@UM Health-Sparrow.org](mailto:forensicpath@UMHealth-Sparrow.org)

Sometimes, death certificates signed by non-ME Physicians are too vague for the reviewing Medical Examiner to understand what happened, or include something that may have resulted from a non-natural cause (e.g. hip fracture, brain bleed, fall, overdose). In these cases, authorization for cremation may be delayed as our office works diligently to resolve any identified issue. We will notify you if there will be a delay. It is your responsibility and to your benefit to immediately notify the Office of the Medical Examiner if you note that a non-ME Physician has entered a non-natural cause on a death certificate so that we can expedite resolving the issue.

*If the Office of the Medical Examiner is signing the death certificate, you will not need to submit a copy of the death certificate with the cremation permit.

Cremation Permit Fees

Clinton County: \$50
Eaton County: \$35
Ingham County: \$30
Ionia County: \$50
Isabella County: \$50
Livingston County: \$50
Shiawassee County: \$30

Body Release Hours

Bodies are admitted and released from the Lansingmorgue 24 hours per day, 7 days per week, including holidays. We recommend arriving during morgue working hours to pick up a body (Monday - Friday, 6:30 a.m. to 4 p.m., and Saturday, 6 a.m. to noon, excluding holidays). Though you may retrieve a body at any time, body release is handled by Office of Decedent Affairs caregivers outside of business hours. Due to the nature of their role, they may be assisting a hospital unit with a death which may cause some delays.

Body Release Location

When you arrive at UM Health-Sparrow, please pull up to the loading area on the east side of the hospital, accessed from Holmes Street between the two fenced areas. If you need more specific directions to the morgue within the hospital, please contact us at **517.364.2567**. We request that you bring sufficient staff for transfer of care as UM Health-Sparrow caregivers are not able to assist in the loading or unloading of bodies into or out of transport vehicles.

Body Release Authorization

You must provide written documentation that you are authorized to receive the body. This does not require family signature. **[Click here for our standard release authorization form.](#)**

Please fax this document 517.372.5104 or bring it to the morgue in person at the time of release.

The cost of a cremation permit in Michigan varies by county, and some examples include:

- Antrim County: \$50
- Montcalm County: \$50
- Clinton County: \$50
- Eaton County: \$35
- Ingham County: \$30
- Ionia County: \$50
- Isabella County: \$50
- Livingston County: \$50
- Shiawassee County: \$30
- Oakland County: \$55

Funeral homes purchase cremation permits from the Medical Examiner's Office on behalf of the family. Once the death certificate is complete, the funeral home works with the Medical Examiner's Office to complete the necessary paperwork.

Upper Peninsula Counties:

Dickinson – 250.00 for Cremation and 200.00 for Death Record if the M.E. Signs it.

Menominee -100.00 for Cremation and 100.00 for Autopsy – if both then 150.00

Iron – 200.00 Autopsy and 200 if M.E. signs the Death Record

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**HOUGHTON COUNTY BOARD OF COMMISSIONERS
RESOLUTION TO DECLARE THERE ARE ONLY TWO SEXES MALE AND FEMALE**

RESOLUTION #25-032

WHEREAS, Houghton County currently uses the State of Michigan's Birth, Marriage and Death Certificates; and

WHEREAS, unknown, other and undetermined are not options that should be considered on birth, marriage and death certificates; and

WHEREAS, a male has XY Chromosomes, and a female has XX Chromosomes; and

WHEREAS, if you are born a male XY or born a female XX that sex will follow you from your birth, marriage and death certificate; and

WHEREAS, there are no other options.

NOW, THEREFORE, BE IT RESOLVED, that the Houghton County Board of Commissioners encourage all other Michigan Counties and the State of Michigan to recognize there are only two sexes, Male, and Female, and science is clear you cannot change your chromosomes.

Upon a call of the roll, the vote was as follows:

Moved by Commissioner:

Supported by Commissioner:

Roll Call Vote:

Yes

No:

Motion carried.

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Tom Tikkanen, Chairman
Houghton County Board of Commission

Date

RESOLUTION DECLARED ADOPTED.

STATE OF MICHIGAN)
)ss.
COUNTY OF HOUGHTON)

I, the undersigned, the duly qualified County Clerk of the County of Houghton, State of Michigan do hereby certify that the foregoing is a true and complete copy of a Resolution adopted by the County Board of the County of Houghton at its Regular meeting held on December 9, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 9th day of December, 2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Board of Commissioners

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HOUGHTON COUNTY CREDIT CARD POLICY

Purpose

The purpose of this policy is to establish guidelines for the proper use, documentation, and oversight of County-issued credit cards. Department heads are entrusted with the responsibility to ensure that all purchases made with County credit cards are appropriate, necessary, and compliant with County financial procedures.

1. Responsibility of Department Heads

- Each department head who is issued a County credit card is fully responsible for all purchases made with that card.
- Credit cards must be used solely for official County business and only for items or services that are approved within the department's budget and consistent with County purchasing policies.
- Misuse of a County credit card may result in revocation of card privileges and/or disciplinary action.

2. Documentation Requirements

To ensure proper accounting and internal controls, every credit card transaction must include complete documentation, as outlined below:

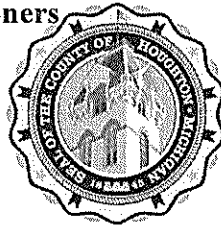
- A receipt or invoice must be obtained for every purchase.
- Each receipt must be coded with the correct General Ledger (GL) account number used for the expense.
- The department head must sign each receipt, verifying that the charge is accurate, authorized, and compliant with County policy.
- All signed and coded receipts must be submitted to the Administrator's Office within 7 business days for payment processing.

3. Payment Processing

- The Administrator's Office will reconcile and process payment for each department's credit card charges.
- Missing or incomplete receipts may result in delays, follow-up inquiries, or temporary suspension of card privileges until proper documentation is provided.

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4. Compliance

Failure to adhere to this policy may result in corrective action, including the suspension of credit card use, financial reimbursement requirements, or other disciplinary measures consistent with County procedures.

For questions regarding this policy or the use of County credit cards, please contact the Administrator's Office.

3:08 PM
12/03/25
Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
October 2025

| Type | Date | Nom | Name | Memo | Class | Clr | Split | Amount | Balance |
|------------------------------------|------------|---------|-------------------------|--------------------|-------|-----|--------------------|-----------|-----------|
| Ordinary Income/Expense | | | | | | | | | |
| Income | | | | | | | | | |
| 42000 · State Income | 10/21/2025 | Deposit | Tri-County Public De... | August, 2025 ... | | | 10000 · TCPD ... | 56,006.96 | 56,006.96 |
| Deposit | | | | | | | | 56,006.96 | 56,006.96 |
| Total 42000 · State Income | | | | | | | | 56,006.96 | 56,006.96 |
| Total Income | | | | | | | | | |
| Expense | | | | | | | | | |
| 51000 · Salaries & Wages | | | | | | | | | |
| General Journal | 10/08/2025 | 25-04 | | Bi-weekly pay... | | | -SPLIT- | 25,801.53 | 25,801.53 |
| General Journal | 10/24/2025 | 25-06 | | Bi-weekly pay... | | | -SPLIT- | 22,301.53 | 48,103.06 |
| Total 51000 · Salaries & Wages | | | | | | | | 48,103.06 | 48,103.06 |
| 52000 · Payroll Taxes | | | | | | | | | |
| General Journal | 10/08/2025 | 25-04 | | Bi-weekly pay... | | | 51000 · Salarie... | 1,973.81 | 1,973.81 |
| General Journal | 10/24/2025 | 25-06 | | Bi-weekly pay... | | | 51000 · Salarie... | 1,706.06 | 3,679.87 |
| Total 52000 · Payroll Taxes | | | | | | | | 3,679.87 | 3,679.87 |
| 53000 · Employee Benefits | | | | | | | | | |
| 53100 · Health Insurance | | | | | | | | | |
| Check | 10/20/2025 | 4202 | Blue Cross Blue Shi... | | | | 10000 · TCPD ... | 8,077.32 | 8,077.32 |
| Total 53100 · Health Insurance | | | | | | | | 8,077.32 | 8,077.32 |
| 53600 · TCPD Retirement Plan | | | | | | | | | |
| Check | 10/07/2025 | EFT | American Funds | Employer's Di... | | | 10100 · TCPD ... | 50,000.00 | 50,000.00 |
| Total 53600 · TCPD Retirement Plan | | | | | | | | 50,000.00 | 50,000.00 |
| Total 53000 · Employee Benefits | | | | | | | | 58,077.32 | 58,077.32 |
| 56000 · Mileage | | | | | | | | | |
| Check | 10/09/2025 | 4197 | Mandy Daniels | 490 miles @ ... | | | 10000 · TCPD ... | 343.00 | 343.00 |
| Check | 10/09/2025 | 4198 | Joshua Makkonen | 800 miles @ ... | | | 10000 · TCPD ... | 560.00 | 903.00 |
| Check | 10/09/2025 | 4199 | David Gemignani | 750 miles @ ... | | | 10000 · TCPD ... | 525.00 | 1,428.00 |
| Check | 10/09/2025 | 4200 | Cameron Herrington | 830 miles @ ... | | | 10000 · TCPD ... | 581.00 | 2,009.00 |
| Total 56000 · Mileage | | | | | | | | 2,009.00 | 2,009.00 |
| 58000 · Direct Case Costs | | | | | | | | | |
| 58020 · Criminal History Report | | | | | | | | | |
| Check | 10/06/2025 | EFT | Michigan State Police | ICHAT/Julie S... | | | 10000 · TCPD ... | 10.00 | 10.00 |
| Check | 10/09/2025 | EFT | Michigan State Police | ichat/scott Sil... | | | 10000 · TCPD ... | 10.00 | 20.00 |
| Check | 10/22/2025 | EFT | Michigan State Police | ichat/Robert ... | | | 10000 · TCPD ... | 10.00 | 30.00 |
| Check | 10/24/2025 | EFT | Michigan State Police | ichat/chase ro... | | | 10000 · TCPD ... | 10.00 | 40.00 |
| Check | 10/27/2025 | EFT | Michigan State Police | ICHAT | | | 10000 · TCPD ... | 10.00 | 50.00 |

3:08 PM

12/03/25

Accrual Basis

Tri-County Public Defenders

Profit & Loss Detail

October 2025

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|---|------------|------|-------------------------|-------------------|-------|-----|------------------|--------|---------|
| Check | 10/31/2025 | EFT | Michigan State Police | ichats/Breann... | | | 10000 · TCPD ... | 20.00 | 70.00 |
| Total 58020 · Criminal History Report | | | | | | | | | |
| 58051 · Investigative Services | | | | | | | | | |
| Check | 10/09/2025 | 4196 | Limestone Investigat... | VOID: void thi... | | X | 10000 · TCPD ... | 0.00 | 70.00 |
| Total 58051 · Investigative Services | | | | | | | | | |
| 58054 · Service of Process | | | | | | | | | |
| Check | 10/06/2025 | 4178 | Daron Kari | Cody Mikkola ... | | | 10000 · TCPD ... | 115.00 | 115.00 |
| Total 58054 · Service of Process | | | | | | | | | |
| Total 58000 · Direct Case Costs | | | | | | | | | |
| 64200 · Subscriptions/Legal Publication | | | | | | | | | |
| Check | 10/06/2025 | EFT | Drop Box | annual subscr... | | | 10000 · TCPD ... | 199.00 | 199.00 |
| Check | 10/14/2025 | EFT | Adobe | | | | 10000 · TCPD ... | 21.19 | 220.19 |
| Total 64200 · Subscriptions/Legal Publication | | | | | | | | | |
| 64300 · Legal Research Online | | | | | | | | | |
| Check | 10/09/2025 | 4190 | Lexis Nexis | Inv #3096012... | | | 10000 · TCPD ... | 869.06 | 869.06 |
| Total 64300 · Legal Research Online | | | | | | | | | |
| 65100 · Internet and Fax Line | | | | | | | | | |
| Check | 10/09/2025 | 4189 | Charter Communica... | | | | 10000 · TCPD ... | 190.00 | 190.00 |
| Total 65100 · Internet and Fax Line | | | | | | | | | |
| 65200 · Website | | | | | | | | | |
| Check | 10/09/2025 | 4195 | Opus Web Technolo... | web hosting &... | | | 10000 · TCPD ... | 75.00 | 75.00 |
| Total 65200 · Website | | | | | | | | | |
| 66200 · Office Supplies/Expenses | | | | | | | | | |
| Check | 10/09/2025 | EFT | Logomaker.com | Josh's busine... | | | 10000 · TCPD ... | 52.19 | 52.19 |
| Check | 10/09/2025 | 4188 | Quill | Invoices: 458... | | | 10000 · TCPD ... | 507.05 | 559.24 |
| Check | 10/09/2025 | 4191 | Wandell's Watercare | water | | | 10000 · TCPD ... | 52.25 | 611.49 |
| Total 66200 · Office Supplies/Expenses | | | | | | | | | |
| 66210 · Postage | | | | | | | | | |
| Check | 10/09/2025 | EFT | Shipping Shop | Scheer/ship p... | | | 10000 · TCPD ... | 34.70 | 34.70 |
| Total 66210 · Postage | | | | | | | | | |
| 66500 · Repairs and Maintenance | | | | | | | | | |
| 66520 · Cleaning/Janitorial | | | | | | | | | |
| Check | 10/09/2025 | 4193 | A+ Pest Management | service date 1... | | | 10000 · TCPD ... | 42.00 | 42.00 |

3:08 PM

12/03/25

Accrual Basis

Tri-County Public Defenders

Profit & Loss Detail

October 2025

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|---|------------|------|-----------------------|--------------------|-------|-----|------------------|----------|----------|
| Check | 10/20/2025 | 4203 | A+ Pest Management | exterminator | | X | 10000 · TCPD ... | 0.00 | 42.00 |
| Total 66520 · Cleaning/Janitorial | | | | | | | | | |
| 66540 · Covid Cleaning & Supplies | | | | | | | | | |
| Check | 10/09/2025 | 4192 | Office Express UP | Service dates:... | | | 10000 · TCPD ... | 270.00 | 270.00 |
| Total 66540 · Covid Cleaning & Supplies | | | | | | | | | |
| Total 66500 · Repairs and Maintenance | | | | | | | | | |
| 66571 · Computer backup, remote service | | | | | | | | | |
| Check | 10/20/2025 | 4205 | UP And Running | Inv #44335; 4... | | | 10000 · TCPD ... | 1,379.00 | 1,379.00 |
| Total 66571 · Computer backup, remote service | | | | | | | | | |
| 67000 · Professional Fees | | | | | | | | | |
| 67100 · Accounting fees & payroll exp | | | | | | | | | |
| Check | 10/09/2025 | 4187 | Rukkila Negro Asso... | accounting fe... | | | 10000 · TCPD ... | 1,230.00 | 1,230.00 |
| Check | 10/10/2025 | EFT | Paychex Fees | | | | 10100 · TCPD ... | 169.80 | 1,399.80 |
| Check | 10/24/2025 | EFT | Paychex Fees | | | | 10100 · TCPD ... | 169.80 | 1,569.60 |
| Total 67100 · Accounting fees & payroll exp | | | | | | | | | |
| 67150 · Pension Plan Fees | | | | | | | | | |
| Check | 10/28/2025 | EFT | Pension Consultants | annual 401k a... | | | 10000 · TCPD ... | 900.00 | 900.00 |
| Total 67150 · Pension Plan Fees | | | | | | | | | |
| Total 67000 · Professional Fees | | | | | | | | | |
| 67500 · Rent Expense | | | | | | | | | |
| 67510 · Building Rent | | | | | | | | | |
| Check | 10/09/2025 | 4179 | David Gemignani | 10/25 rent | | | 10000 · TCPD ... | 2,500.00 | 2,500.00 |
| Total 67510 · Building Rent | | | | | | | | | |
| 67525 · Copier Lease & Maintenance Cont | | | | | | | | | |
| Check | 10/20/2025 | 4204 | Phoenix Funding | 2 copiers/leas... | | | 10000 · TCPD ... | 379.46 | 379.46 |
| Total 67525 · Copier Lease & Maintenance Cont | | | | | | | | | |
| Total 67500 · Rent Expense | | | | | | | | | |
| 67700 · Cell phone reimbursement | | | | | | | | | |
| Check | 10/09/2025 | 4180 | David Gemignani | 10/25 cell ph r... | | | 10000 · TCPD ... | 40.00 | 40.00 |
| Check | 10/09/2025 | 4181 | Cameron Herrington | 10/25 cell ph r... | | | 10000 · TCPD ... | 80.00 | 80.00 |
| Check | 10/09/2025 | 4182 | Joshua Makkonen | cell ph reimb | | | 10000 · TCPD ... | 40.00 | 120.00 |
| Check | 10/09/2025 | 4183 | Ann Harris | 10/25 cell ph r... | | | 10000 · TCPD ... | 40.00 | 160.00 |
| Check | 10/09/2025 | 4184 | Taryn C. Clisch | cell ph reimb | | | 10000 · TCPD ... | 40.00 | 200.00 |
| Check | 10/09/2025 | 4185 | Mandy Daniels | 10/25 cell ph r... | | | 10000 · TCPD ... | 40.00 | 240.00 |

3:08 PM

12/03/25

Accrual Basis

Tri-County Public Defenders Profit & Loss Detail

October 2025

| Type | Date | Num | Name | Memo | Class | Clr | Split | Amount | Balance |
|--|------------|------|--------------------|--------------------|-------|-----|------------------|--------|------------|
| Check | 10/09/2025 | 4186 | Michelle A. Clisch | 10/25 cell ph r... | | | 10000 · TCPD .. | 40.00 | 280.00 |
| Total 67700 · Cell phone reimbursement | | | | | | | | | 280.00 |
| 68500 · Utilities | | | | | | | | | |
| 68510 · Electric | | | | | | | | | |
| Check | 10/20/2025 | 4201 | UPPCO | | | | 10000 · TCPD ... | 216.40 | 216.40 |
| Total 68510 · Electric | | | | | | | | | 216.40 |
| 68520 · Gas | | | | | | | | | |
| Check | 10/09/2025 | 4194 | Semco | | | | 10000 · TCPD ... | 29.78 | 29.78 |
| Total 68520 · Gas | | | | | | | | | 29.78 |
| Total 68500 · Utilities | | | | | | | | | 246.18 |
| Total Expense | | | | | | | | | 121,620.93 |
| Net Ordinary Income | | | | | | | | | -65,613.97 |
| Net Income | | | | | | | | | -65,613.97 |