

Houghton County Passenger Facility Charge Fund
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000
APR Form /ID Number: 167011
Report ID Number: 167015

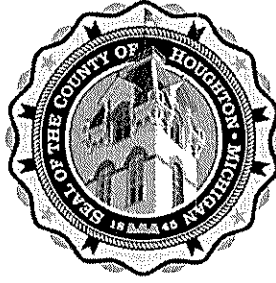
The Houghton County Passenger Facility Charge Fund was established for the purpose of tracking activity related to the collection and disbursement of Passenger Facility Charges (PFC's). Prior to this period, all activity for the PFC Fund had been accounted for within Houghton County's Airport Fund. This fund has had a deficit in the past and will need to reduce expenditures for the fiscal year ending 2025 to have a positive fund balance. Below are projections for year 2025 and 2026.

	2024	2025	2026
Revenues			
Charges for services	102,463	88,455	91,109
Other Revenue	-	-	-
Interest	4,778	5,017	5,268
Expenses			
Operating Expenses	1,236	4,500	5,000
Revenue/Expenses	106,004	88,972	91,377
Transfers	-	-	-
Net Change Fund Ba	106,004	88,972	91,377
Fund Balance	(79,865)	9,107	100,484

Thank you in advance for your consideration of Houghton County's deficit elimination plan. If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931

Telephone: (906) 482-8307

**HOUGHTON COUNTY PASSENGER FACILITY CHARGE FUND
RESOLUTION TO REDUCE UNRESTRICTED NET ASSET BALANCE
RESOLUTION #25-13**

WHEREAS, the Houghton County Passenger Facility Charge Fund has a deficit balance of unrestricted net assets as of September 30, 2024; and

WHEREAS, pursuant to MCL 141.921, any local unit of government ending its fiscal year with a deficit net asset balance must file a deficit elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive Department of Treasury approval for such plan could result in a reduction of State revenue Sharing; and

WHEREAS, the timing of PFC monies is collected and expensed, as directed by the Federal Aviation Administration, dictate that the Fund will sometimes have a deficit balance of unrestricted net assets; and

WHEREAS, the activity currently being posted to the PFC Fund was previously reported in the Airport Fund but was split out for internal accounting purposes only; and if expenditures are aligned with the following projections, then the fund will no longer have a deficit;

WHEREAS, the resulting deficit balance will be eliminated in Fiscal Year 2025 and build reserves in fiscal year 2026; and

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners approve the projected budget for the year ending

September 30, 2025 and 2026 for the Houghton County Passenger Facility Charge Fund.

	2024	2025	2026
Revenues			
Charges for services	102,463	88,455	91,109
Other Revenue	-	-	-
Interest	4,778	5,017	5,268
Expenses			
Operating Expenses	1,236	4,500	5,000
Revenue/Expenses	106,004	88,972	91,377
Transfers	-	-	-
Net Change Fund Ba	106,004	88,972	91,377
<u>Fund Balance</u>	(79,865)	9,107	100,484

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Region 8 Special Revenue Fund
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000

APR Form /ID Number: 167011

Report ID Number: 167015

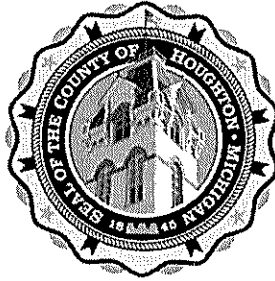
The Region 8 2016 grant fund was created to track and administer a Public Safety grant. The fund had negative fund balance of \$660 as of September 30, 2024. To ameliorate this situation the General fund will transfer a total of \$660 to the fund in fiscal year-ending 2025. This will give the fund a positive fund. Below are the projections for the fund through fiscal year ending 2026.

	2024	2025	2026
Region 8 Grant			
Revenues			
Grants	-	-	-
Other Revenue		660	-
Total Revenues	-	660	-
Expenses			
Expenditures	6,407	-	-
Total Expenditures	6,407	-	-
Net	(6,407)	660	-
Beginning Fund Balance	5,747	(660)	(0)
Ending Fund Balance	\$ (660)	\$ (0)	\$ (0)

Thank you in advance for your consideration of Houghton County's deficit elimination plan. If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931
Telephone: (906) 482-8307

**HOUGHTON COUNTY TREATMENT REGION 8
SPECIAL REVENUE FUND
RESOLUTION TO REDUCE FUND DEFICIT
RESOLUTION #25-14**

WHEREAS, the Houghton County Region 8 Special Revenue fund; has a deficit balance of unrestricted net assets as of September 30, 2024; and

WHEREAS, pursuant to MCL 141.921, any local unit of government ending its fiscal year with a deficit net asset balance must file a deficit elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive Department of Treasury approval for such plan could result in a reduction of State revenue Sharing; and

WHEREAS, expenses exceeded revenue resulting in a negative fund balance at the end of budgetary cycle for fiscal year ending September 30, 2024; and

WHEREAS, a transfer from the General Fund; and

WHEREAS, the resulting deficit in Fund balance will be corrected to satisfy the budgetary requirements of the State of Michigan, Department of the Treasury

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners recognize that actions resulting in an increase in

reimbursement revenue is warranted for this Nonmajor governmental fund;
and

BE IT FURTHER RESOLVED that the Houghton County Board of
Commissioners
approve the projected budgetary change for the year ending September 30,
2025, for the Fund.

	2024	2025	2026
Region 8 Grant			
Revenues			
Grants	-	-	-
Other Revenue		660	-
Total Revenues	-	660	-
Expenses			
Expenditures	6,407	-	-
Total Expenditures	6,407	-	-
Net	(6,407)	660	-
Beginning Fund Balance	5,747	(660)	(0)
Ending Fund Balance	\$ (660)	\$ (0)	\$ (0)

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26^h day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Solid Waste Transfer Station Enterprise Fund
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000

APR Form /ID Number: 167011

Report ID Number: 167015

The Houghton County Solid Waste Transfer Station (SWT), also known as the Materials Management Station Enterprise Facility, provides refuse and recycling services to residents throughout the area. Following the completion of Houghton County's annual financial audit, our auditing firm identified a deficit in the unrestricted net assets of the SWT fund as of September 30, 2024. Houghton County previously submitted an amended corrective action plan, and this document serves as a further update to that plan.

To address the deficit, the Houghton County Board of Commissioners has approved a 15% increase in service charges, effective October 1, 2025. Additionally, the Board has approved successive annual increases of 7.5% to take effect on October 1 of each year from 2026 through 2029. These adjustments are expected to result in increased operating revenues and a positive impact on net assets, ultimately eliminating the deficit in unrestricted net assets and ensuring compliance with the budgetary requirements set forth by the Michigan Department of Treasury.

Below are the projections for the fund through fiscal year ending 2029.

	2025	2026	2027	2028	2029
Unrestricted Net Position (Deficit) October 1st	-775,450	-770,546	-712,761	-595,893	-413,147
Revenue					
CHARGES FOR SERVICES	1,957,690	2,104,517	2,262,356	2,432,033	2,614,435
OTHER REVENUE	9,394	9,864	10,357	10,875	11,419
Total Revenues	1,967,085	2,114,381	2,272,713	2,442,908	2,625,854
Expenditures					
PERSONNEL SERVICES	514,938	540,685	567,719	596,105	625,910
CONTRACTUAL SERVICES	1,058,469	1,111,393	1,166,962	1,225,311	1,286,576
UTILITIES	26,058	27,361	28,729	30,165	31,673
REPAIRS/MAINTENANCE	224,341	235,558	247,336	259,703	272,688
INSURANCE	8,540	8,967	9,415	9,886	10,380
OTHER SUPPLIES & EXPENSES	83,676	87,859	92,252	96,865	101,708
DEPRECIATION	148,443	155,865	163,658	171,841	180,433
INTEREST & FISCAL CHARGES	46,159	44,775	43,431	42,128	40,865
Total Expenditures	2,110,623	2,212,462	2,319,503	2,432,003	2,550,233
Change in Investment in Capital Assets	148,443	155,865	163,658	171,841	180,433
Unrestricted Net Position September 30th (Deficit)	(770,546)	(712,761)	(595,893)	(413,147)	(157,093)
	2025	2026	2027	2028	2029
CA-CL (Deficit)	-324,076	-370,172	-360,387	-294,519	-165,773
REVENUES	1,967,085	2,114,381	2,272,713	2,442,908	2,625,854
EXPENDITURES	2,110,623	2,212,462	2,319,503	2,432,003	2,550,233
ADD BACK CHANGES IN INVESTMENT IN CAPITAL	148,443	155,865	163,658	171,841	180,433
LESS DEBT PRINCIPAL	51,000	48,000	51,000	54,000	57,000
CA-CL (Deficit)	-370,172	-360,387	-294,519	-165,773	33,281

Thank you in advance for your consideration of Houghton County's deficit elimination plan for the Fund.
If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931

Telephone: (906) 482-8307

**HOUGHTON COUNTY SOLID WASTE TRANSFER STATION
PROPRIETARY ENTERPRISE FUND
RESOLUTION TO REDUCE UNRESTRICTED NET ASSET BALANCE
RESOLUTION #25-15**

WHEREAS, the Houghton County Solid Waste Transfer Enterprise Fund has a deficit balance of unrestricted net assets as of September 30, 2024; and

WHEREAS, pursuant to MCL 141.921, any local unit of government ending its fiscal year with a deficit net asset balance must file a deficit elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive Department of Treasury approval for such plan could result in a reduction of State revenue Sharing; and

WHEREAS, an increase of 15% of charges for services effective 1 October 2025; an additional increase of 7.5% for charges for services effective 1 October 2026, 2027, 2028, & 2029, which shall cause an increase in operating revenue and an increase of net assets; and

WHEREAS, the resulting deficit balance in unrestricted net assets will be corrected to satisfy the budgetary requirements of the State of Michigan, Department of the Treasury

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners adopts the following as the Deficit Elimination Plan:

	2025	2026	2027	2028	2029
Unrestricted Net Position (Deficit) October 1st	-775,450	-770,546	-712,761	-595,893	-413,147
Revenue					
CHARGES FOR SERVICES	1,957,690	2,104,517	2,262,356	2,432,033	2,614,435
OTHER REVENUE	9,394	9,864	10,357	10,875	11,419
Total Revenues	1,967,085	2,114,381	2,272,713	2,442,908	2,625,854
Expenditures					
PERSONNEL SERVICES	514,938	540,685	567,719	596,105	625,910
CONTRACTUAL SERVICES	1,058,468	1,111,393	1,166,962	1,225,311	1,286,576
UTILITIES	26,058	27,361	28,729	30,165	31,673
REPAIRS/MAINTENANCE	224,341	235,558	247,336	259,703	272,688
INSURANCE	8,540	8,967	9,415	9,886	10,380
OTHER SUPPLIES & EXPENSES	83,676	87,859	92,252	96,865	101,708
DEPRECIATION	148,443	155,865	163,658	171,841	180,433
INTEREST & FISCAL CHARGES	46,159	44,775	43,431	42,128	40,865
Total Expenditures	2,110,623	2,212,462	2,319,503	2,432,003	2,550,233
Change in Investment in Capital Assets	148,443	155,865	163,658	171,841	180,433
Unrestricted Net Position September 30th (Deficit)	(770,546)	(712,761)	(595,893)	(413,147)	(157,093)
	2025	2026	2027	2028	2029
CA-CL (Deficit)	-324,076	-370,172	-360,387	-294,519	-165,773
REVENUES	1,967,085	2,114,381	2,272,713	2,442,908	2,625,854
EXPENDITURES	2,110,623	2,212,462	2,319,503	2,432,003	2,550,233
ADD BACK CHANGES IN INVESTMENT IN CAPITAL	148,443	155,865	163,658	171,841	180,433
LESS DEBT PRINCIPAL	51,000	48,000	51,000	54,000	57,000
CA-CL (Deficit)	-370,172	-360,387	-294,519	-165,773	33,281

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Twin Lakes Special Assessment District
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000
APR Form /ID Number: 167011
Report ID Number: 167015

The Twin Lakes Special Assessment District was created to account for costs incurred to manage the level of Twin Lakes, which are located in Houghton County. Activities to date include the hiring of an engineering firm to complete a lake level study, the petitioning the Houghton County Circuit Court to establish the lake level, the establishing of a special assessment district, the design of an outflow structure for the lake and maintenance.

The district had negative fund balance of \$2,337 as of September 30, 2024. To ameliorate this situation the General fund will transfer a total of \$4,000 to the fund in fiscal year-ending 2025. This will give the fund a positive fund balance and provide it with some reserves for routine maintenance of the dam. Below are the projections for the fund through fiscal year ending 2026.

	2024	2025	2026
TWIN LAKES			
Revenues			
Taxes	-	-	-
Other Revenue		4,000	-
Total Revenues	-	4,000	-
Expenses			
Recreational and Culture	1,925	-	-
Total Expenditures	1,925	-	-
Net	(1,925)	4,000	-
Beginning Fund Balance	(412)	(2,337)	1,663
Ending Fund Balance	\$ (2,337)	\$ 1,663	\$ 1,663

Thank you in advance for your consideration of Houghton County's deficit elimination plan for the Twin Lakes Special Assessment Fund. If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931
Telephone: (906) 482-8307

**HOUGHTON COUNTY TREATMENT TWIN LAKES
SPECIAL ASSESSMENT DISTRICT FUND
RESOLUTION TO REDUCE UNRESTRICTED NET ASSET BALANCE
RESOLUTION #25-16**

WHEREAS, the Houghton County Twin Lake Special Assessment District Fund; has a deficit balance of unrestricted net assets as of September 30, 2024; and

WHEREAS, pursuant to MCL 141.921, any local unit of government ending its fiscal year with a deficit net asset balance must file a deficit elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive Department of Treasury approval for such plan could result in a reduction of State revenue Sharing; and

WHEREAS, expenses exceeded revenue resulting in a negative fund balance at the end of budgetary cycle for fiscal year ending September 30, 2024; and

WHEREAS, a transfer from the General Fund; and

WHEREAS, the resulting deficit in Fund balance will be corrected to satisfy the budgetary requirements of the State of Michigan, Department of the Treasury

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners recognize that actions resulting in an increase in

reimbursement revenue is warranted for this Nonmajor governmental fund;
and

BE IT FURTHER RESOLVED that the Houghton County Board of
Commissioners
approve the projected budgetary change for the year ending September 30,
2025, for the Houghton County Twin Lakes Special Assessment District.

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

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
Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June,
2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Jail Commissary Fund
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000
APR Form /ID Number: 167011
Report ID Number: 167015

The Jail Commissary is a special revenue fund that allows inmates to purchase products such as snacks, hygiene products and other miscellaneous items. The fund has not previously had deficit fund balance before fiscal year ending 2023.

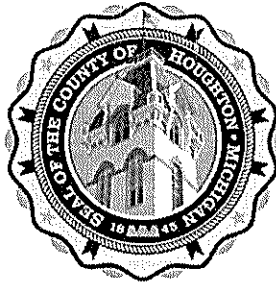
The fund had a negative fund balance of \$40,514 as of September 30, 2024. This is due to large capital expenditures in recent fiscal years. We currently do not anticipate any more large capital expenditures over the next four years. This will allow the Jail Commissary to build a positive fund balance by September 30th, 2028.

Jail Commissary	2024	2025	2026	2027	2028
Revenues					
Charges for services	42,366	44,484	46,709	49,044	51,496
Other Revenue		-			
Total Revenues	42,366	44,484	46,709	49,044	51,496
Expenses					
Public Safety	76,545	30,000	31,500	33,075	34,729
Total Expenditures	76,545	30,000	31,500	33,075	34,729
Net	(34,179)	14,484	15,209	15,969	16,767
Beginning Fund Balance	(6,335)	(40,514)	(26,030)	(26,030)	(10,821)
Ending Fund Balance	\$ (40,514)	\$ (26,030)	\$ (10,821)	\$ (10,061)	\$ 5,946

Thank you in advance for your consideration of Houghton County's deficit elimination plan for the Jail Commissary Fund. If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931

Telephone: (906) 482-8307

**HOUGHTON COUNTY JAIL COMMISSARY
SPECIAL REVENUE FUND
RESOLUTION TO REDUCE UNRESTRICTED NET ASSET BALANCE
RESOLUTION #25-17**

WHEREAS, the Houghton County Jail Commissary; Nonmajor Government Fund has a deficit balance of unrestricted net assets as of September 30, 2024; and

WHEREAS, pursuant to MCL 141.921, any local unit of government ending its fiscal year with a deficit net asset balance must file a deficit elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive Department of Treasury approval for such plan could result in a reduction of State revenue Sharing; and

WHEREAS, expenses exceeded revenue resulting in a negative fund balance at the end of budgetary cycle for fiscal year ending September 30, 2024; and

WHEREAS, a decrease in future capital expenditures will correct this deficit; and

WHEREAS, the resulting deficit in Fund balance will be corrected to satisfy the budgetary requirements of the State of Michigan, Department of the Treasury

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners recognize that actions resulting in an increase in reimbursement revenue is warranted for this Nonmajor governmental fund; and

BE IT FURTHER RESOLVED that the Houghton County Board of Commissioners approve the projected budgetary change for the year ending September 30, 2025, for the Houghton County Jail Commissary.

Jail Commissary	2024	2025	2026	2027	2028
Revenues					
Charges for services	42,366	44,484	46,709	49,044	51,496
Other Revenue		-			
Total Revenues	42,366	44,484	46,709	49,044	51,496
Expenses					
Public Safety	76,545	30,000	31,500	33,075	34,729
Total Expenditures	76,545	30,000	31,500	33,075	34,729
Net	(34,179)	14,484	15,209	15,969	16,767
Beginning Fund Balance	(6,335)	(40,514)	(26,030)	(26,030)	(10,821)
Ending Fund Balance	\$ (40,514)	\$ (26,030)	\$ (10,821)	\$ (10,061)	\$ 5,946

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton

Houghton County Law Library Special Revenue Fund
Deficit Elimination Plan

June 19, 2025

Municipality Code: 310000

APR Form /ID Number: 167011

Report ID Number: 167015

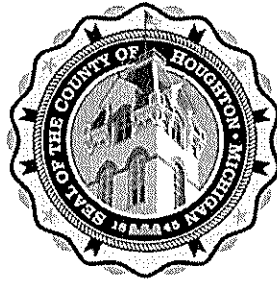
The Law Library Special Revenue Fund for the County of Houghton. The fund had negative fund balance of \$1,193 as of September 30, 2024. To ameliorate this situation the General fund will increase its general fund transfer a total of \$20,500 to the fund in fiscal year-ending 2025. This will give the fund a positive fund balance and provide it with some reserves. Below are the projections for the fund through fiscal year ending 2026.

	2024	2025	2026
Law Library			
Revenues			
Penal Fines	4,828	4,500	4,500
Reimbursements		-	-
Other Revenue	17,000	20,500	19,600
Total Revenues	<u>21,828</u>	<u>25,000</u>	<u>24,100</u>
Expenses			
Expenditures	27,143	23,161	24,319
Total Expenditures	<u>27,143</u>	<u>23,161</u>	<u>24,319</u>
Net	(5,315)	1,839	(219)
Beginning Fund Balance	<u>4,122</u>	<u>(1,193)</u>	<u>646</u>
Ending Fund Balance	<u>\$ (1,193)</u>	<u>\$ 646</u>	<u>\$ 427</u>

Thank you in advance for your consideration of Houghton County's deficit elimination plan for the Fund. If there are any questions, please do not hesitate to contact myself, Chelsea Rheault (906) 482-8307.

Respectfully,

Chelsea Rheault
Houghton County Administrator



**HOUGHTON COUNTY
BOARD OF COMMISSIONERS**

401 E. Houghton Avenue, Houghton, Michigan 49931
Telephone: (906) 482-8307

**HOUGHTON COUNTY TREATMENT LAW LIBRARY
SPECIAL REVENUE FUND
RESOLUTION TO REDUCE FUND DEFICIT
RESOLUTION #25-18**

WHEREAS, the Houghton County Law Library Special Revenue fund;
has a deficit balance of unrestricted net assets as of September 30, 2024;
and

WHEREAS, pursuant to MCL 141.921, any local unit of government
ending its fiscal year with a deficit net asset balance must file a deficit
elimination plan with the Michigan Department of Treasury; and

WHEREAS, failure to submit a deficit elimination plan and receive
Department of Treasury approval for such plan could result in a reduction
of State revenue Sharing; and

WHEREAS, expenses exceeded revenue resulting in a negative fund
balance at the end of budgetary cycle for fiscal year ending September 30,
2024; and

WHEREAS, an increase in the 2025 transfer from the General Fund from
\$17,000 to \$20,500; and

WHEREAS, the resulting deficit in Fund balance will be corrected to satisfy
the budgetary requirements of the State of Michigan, Department of the
Treasury

NOW, THEREFORE BE IT RESOLVED that the Houghton County Board of Commissioners recognize that actions resulting in an increase in reimbursement revenue is warranted for this Nonmajor governmental fund; and

BE IT FURTHER RESOLVED that the Houghton County Board of Commissioners approve the projected budgetary change for the year ending September 30, 2025, for the Fund.

	2024	2025	2026
Law Library			
Revenues			
Penal Fines	4,500	4,500	4,500
Reimbursements	328	-	-
Other Revenue	17,000	20,500	19,600
Total Revenues	21,828	25,000	24,100
Expenses			
Expenditures	27,144	23,161	24,319
Total Expenditures	27,144	23,161	24,319
Net	(5,644)	1,839	(219)
Beginning Fund Balance	4,122	(1,522)	317
Ending Fund Balance	\$ (1,522)	\$ 317	\$ 98

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

Moved by Commissioner

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

Tom Tikkanen, Chairman

Date

Houghton County Board of Commission

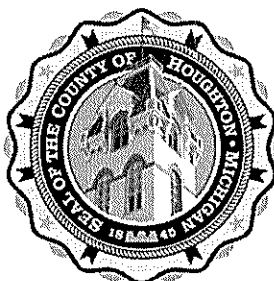
RESOLUTION DECLARED ADOPTED.

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton



**RESOLUTION OF THE COUNTY OF HOUGHTON
BOARD OF COMMISSIONERS**

**RESOLUTION TO BORROW FUNDS FROM THE DELINQUENT TAX REVOLVING
FUND
FOR THE PURPOSE OF FUNDING TRI-COUNTY PUBLIC DEFENDERS**

Resolution # 25-12

WHEREAS, the Houghton County Board of Commissioners recognizes the ongoing need to fund public defense services provided through the Tri-County Public Defenders, a non-profit contracted entity responsible for indigent defense under the Michigan Indigent Defense Commission (MIDC) standards; and

WHEREAS, the County is currently awaiting reimbursement and/or funding from the State of Michigan through the MIDC grant process and recognizes a temporary shortfall in available funds to meet contractual obligations to the Tri-County Public Defenders; and

WHEREAS, the Delinquent Tax Revolving Fund (DTRF) administered by the Houghton County Treasurer currently has sufficient available balance to allow for a temporary loan to the General Fund for this purpose without adversely affecting the operations of the DTRF; and

WHEREAS, the County has the statutory authority to temporarily borrow funds from the DTRF pursuant to MCL 211.87b, provided the funds are used for purposes consistent with the operations of county government and are repaid in full;

NOW, THEREFORE, BE IT RESOLVED, that the Houghton County Board of Commissioners hereby authorizes a loan not to exceed \$500,000 from the Delinquent Tax Revolving Fund to the Houghton County General Fund;

BE IT FURTHER RESOLVED, that the purpose of this loan is to provide temporary funding to cover payments to Tri-County Public Defenders for indigent defense services rendered under the County's current contract;

BE IT FURTHER RESOLVED, that the loan shall be repaid in full to the Delinquent Tax Revolving Fund on or before June 26, 2026, or earlier if reimbursement from the State or other funding becomes available;

BE IT FURTHER RESOLVED, that the County Treasurer is hereby authorized and directed to execute the necessary internal transfers and maintain accurate accounting of the loan transaction, including any applicable interest, in accordance with generally accepted accounting principles and applicable law.

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

Moved by Commissioner:

Supported by Commissioner:

Roll Call Vote:

Yes:

No: None (0)

Motion carried.

Tom Tikkanen, Chairman
Houghton County Board of Commission

Date

Houghton County Treasurer Acknowledgement / Agreement:

Lisa Mattila, County Treasurer
County of Houghton

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 Special Meeting held on June 26, 2025, the original of which Resolution is on file in my office.

IN WITNESS WHEREOF, I have hereunto set my official signature, this 26th day of June, 2025.

Jennifer Kelly, County Clerk
County of Houghton

TRI-COUNTY PUBLIC DEFENDERS PAYMENTS

From Ann Harris <aharris@tcpd.legal>

Date Tue 5/27/2025 2:55 PM

To Chelsea Rheault <chelsea@houghtoncounty.gov>

Cc Tom Tikkanen <tom.tikkanen@houghtoncounty.gov>; Roy Britz <roy.britz@houghtoncounty.gov>; Joel Keranen <joel.keranen@houghtoncounty.gov>; Gretchen Janssen <gretchen.janssen@houghtoncounty.gov>; Glenn Anderson <glenn.anderson@houghtoncounty.gov>; Cameron Herrington <cherrington@tcpd.legal>; David Gemignani <dgemignani@tcpd.legal>; Josh Makkonen <jmakkonen@tcpd.legal>; Taryn Clisch <tclisch@tcpd.legal>; Mandy Daniels <mdaniels@tcpd.legal>; Michelle Clisch <mclisch@tcpd.legal>; Joseph Mangan <jmangan@lauterbachamen.com>; Ken Talsma <ken@antack.com>

 1 attachment (549 KB)

doc03830920250527144106.pdf;

CAUTION: This email originated from outside the organization of Houghton County. Exercise **EXTREME** caution when opening external attachments or links from unknown senders.

Chelsea:

Attached to this email, please find itemized Profit and Loss Statements and Balance Sheets for February (\$45,968.30), March (\$86,767.82), and April (\$69,755.21) of 2025. Please process payment to our office as soon as possible.

I would like to know if the audit of our office has been completed. I would also like to be informed of the status of the non-compliance filed against Houghton County by the MIDC.

I would very much appreciate a response.

PLEASE CONFIRM RECEIPT OF THIS E-MAIL.

Ann M. Harris
Administrator
Tri-County Public Defenders
1221 Schoolhouse Drive
Houghton, MI 49931
Phone: 906-487-7007
Fax: 906-487-7027
Email: aharris@tcpd.legal

11:40 AM

05/27/25

Accrual Basis

Tri-County Public Defenders

Profit & Loss Detail

February 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Ordinary Income/Expense								
Income								
42000 · State Income								
Deposit	02/04/2025	DEPO...	Tri-County Public Defenders	November 2024 expenses		10000 · TCP...	74,000.48	74,000.48
Total 42000 · State Income							74,000.48	74,000.48
Total Income							74,000.48	74,000.48
Expense								
51000 · Salaries & Wages								
General Journal	02/14/2025	23-03		Bi-weekly payroll journal		-SPLIT-	21,763.07	21,763.07
Total 51000 · Salaries & Wages							21,763.07	21,763.07
52000 · Payroll Taxes								
General Journal	02/14/2025	23-03		Bi-weekly payroll journal		51000 · Salar...	1,703.85	1,703.85
Total 52000 · Payroll Taxes							1,703.85	1,703.85
53000 · Employee Benefits								
53100 · Health Insurance								
Check	02/19/2025	3883	Blue Cross Blue Shield of ...			10000 · TCP...	6,994.78	6,994.78
Total 53100 · Health Insurance							6,994.78	6,994.78
53201 · Life and disability Ins.								
Check	02/03/2025	EFT	UNUM			10000 · TCP...	789.61	789.61
Check	02/13/2025	EFT	UNUM			10000 · TCP...	789.61	1,579.22
Total 53201 · Life and disability Ins.							1,579.22	1,579.22
53600 · TCPD Retirement Plan								
Check	02/14/2025	EFT	American Funds			10100 · TCP...	1,157.10	1,157.10
Check	02/28/2025	EFT	American Funds			10100 · TCP...	1,157.10	2,314.20
Total 53600 · TCPD Retirement Plan							2,314.20	2,314.20
Total 53000 · Employee Benefits							10,888.20	10,888.20
58000 · Direct Case Costs								
58020 · Criminal History Report								
Check	02/03/2025	EFT	Michigan State Police	ICHAT		10000 · TCP...	10.00	10.00
Check	02/05/2025	EFT	Michigan State Police	ICHAT - Scott Quick		10000 · TCP...	10.00	20.00
Check	02/12/2025	EFT	Michigan State Police	ICHAT - Brandon Hamm and A...		10000 · TCP...	20.00	40.00
Check	02/27/2025	EFT	Michigan State Police	ICHAT - John Cook		10000 · TCP...	10.00	50.00
Total 58020 · Criminal History Report							50.00	50.00
58050 · Transcripts								
Check	02/04/2025	3874	LeAnn A. Pulda	Schram PE		10000 · TCP...	11.40	11.40

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05/27/25
Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
February 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Check	02/04/2025	3874	LeAnn A. Puda	Teslik PE	10000 · TCP ...		12.60	24.00
Check	02/21/2025	3885	LeAnn A. Puda	Loonsfoot Prelim	10000 · TCP ...		17.40	41.40
Check	02/28/2025	3888	LeAnn A. Puda	Motion Hearing for Decata	10000 · TCP ...		59.45	100.85
Total 58050 · Transcripts							100.85	100.85
58054 · Service of Process								
Check	02/05/2025	EFT	Serve Index LLC	Subpoena sent to Serve Index t...	10000 · TCP ...		543.00	543.00
Check	02/14/2025	EFT	Serve Index LLC	Subpoena sent by Serve Index ...	10000 · TCP ...		399.00	942.00
Check	02/25/2025	3887	Houghton County Sheriff	Subpoenas served to Walmart, ...	10000 · TCP ...		90.60	1,032.60
Total 58054 · Service of Process							1,032.60	1,032.60
Total 58000 · Direct Case Costs							1,183.45	1,183.45
64200 · Subscriptions								
Check	02/03/2025	3862	Lexis Nexis	1 mo	10000 · TCP ...		869.06	869.06
Check	02/14/2025	EFT	Adobe		10000 · TCP ...		21.19	890.25
Check	02/19/2025	3884	Thomson Reuters-West	Michigan Court Rules 3 copies	10000 · TCP ...		1,106.64	1,996.89
Total 64200 · Subscriptions							1,996.89	1,996.89
65100 · Internet And Phones								
Check	02/10/2025	3875	Charter Communications		10000 · TCP ...		189.97	189.97
Total 65100 · Internet And Phones							189.97	189.97
66200 · Office Supplies								
Check	02/03/2025	3873	Wandels Watercare		10000 · TCP ...		18.05	18.05
Total 66200 · Office Supplies							18.05	18.05
66210 · Postage								
Check	02/03/2025	3861	USPS	postage 10 rolls @ \$73	10000 · TCP ...		730.00	730.00
Check	02/05/2025	EFT	Shipping Shop	One Day Mail out the Subpoen...	10000 · TCP ...		64.65	794.65
Total 66210 · Postage							794.65	794.65
66500 · Repairs and Maintenance								
Check	02/10/2025	3876	A+ Pest Management		10000 · TCP ...		40.00	40.00
Total 66520 · Cleaning/Janitorial							40.00	40.00
66540 · Covid Cleaning & Supplies								
Check	02/13/2025	3882	Office Express UP	Invoice #200856	10000 · TCP ...		180.00	180.00
Total 66540 · Covid Cleaning & Supplies							180.00	180.00
66570 · Computer repairs, backup, email								
Check	02/10/2025	3877	UP And Running	Invoice #41727, 41728	10000 · TCP ...		1,329.00	1,329.00

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05/27/25

Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
February 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Total 66570 · Computer repairs, backup, email							1,329.00	1,329.00
Total 66500 · Repairs and Maintenance							1,549.00	1,549.00
67000 · Professional Fees								
67100 · Accounting fees								
Check	02/03/2025	3863	Rukkila Negro Associates ...	tax prep 990		10000 · TCP...	1,750.00	1,750.00
Check	02/14/2025	EFT	Paychex Fees			10100 · TCP...	160.11	1,910.11
Check	02/28/2025	EFT	Paychex Fees			10100 · TCP...	160.11	2,070.22
Total 67100 · Accounting fees							2,070.22	2,070.22
Total 67000 · Professional Fees							2,070.22	2,070.22
67500 · Rent Expense								
67510 · Building Rent								
Check	02/03/2025	3865	David Gemignani	February rent		10000 · TCP...	2,500.00	2,500.00
Total 67510 · Building Rent							2,500.00	2,500.00
67525 · Copier Lease								
Check	02/03/2025	3864	OPG	maintenance contract/2 copiers		10000 · TCP...	130.91	130.91
Check	02/13/2025	3878	Phoenix Funding			10000 · TCP...	379.46	510.37
Check	02/13/2025	3879	OPG			10000 · TCP...	104.14	614.51
Total 67525 · Copier Lease							614.51	614.51
Total 67500 · Rent Expense							3,114.51	3,114.51
67700 · Telephone								
Check	02/03/2025	3866	David Gemignani	cell ph reimb		10000 · TCP...	40.00	40.00
Check	02/03/2025	3867	Ann Harris	cell ph reimb		10000 · TCP...	40.00	80.00
Check	02/03/2025	3868	Cameron Herrington	cell ph reimb		10000 · TCP...	40.00	120.00
Check	02/03/2025	3869	Joshua Makkonen	cell ph reimb		10000 · TCP...	40.00	160.00
Check	02/03/2025	3870	Taryn C. Clisch	cell ph reimb		10000 · TCP...	40.00	200.00
Check	02/03/2025	3871	Mandy Daniels	cell ph reimb		10000 · TCP...	40.00	240.00
Check	02/03/2025	3872	Michelle A. Clisch	cell ph reimb		10000 · TCP...	40.00	280.00
Total 67700 · Telephone							280.00	280.00
68500 · Utilities								
68510 · Electric								
Check	02/13/2025	3881	UPPCO			10000 · TCP...	241.23	241.23
Total 68510 · Electric							241.23	241.23
68520 · Gas								
Check	02/25/2025	3886	Semco			10000 · TCP...	147.28	147.28
Total 68520 · Gas							147.28	147.28
68550 · Water								

11:40 AM

05/27/25

Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
February 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Check	02/13/2025	3880	City of Houghton			10000 - TCP ...	27.93	27.93
Total 68550 - Water							27.93	27.93
Total 68500 - Utilities							416.44	416.44
Total Expense							45,968.30	45,968.30
Net Ordinary Income							28,032.18	28,032.18
Net Income							28,032.18	28,032.18

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05/27/25

Accrual Basis

Tri-County Public Defenders
Balance Sheet
As of February 28, 2025

	Feb 28, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · TCPD GENERAL	138,346.83
10100 · TCPD PAYROLL	14,218.88
Total Checking/Savings	152,565.71
Total Current Assets	152,565.71
Fixed Assets	
14000 · Equipment	40,383.46
14900 · Accumulated Depreciation	-31,800.79
Total Fixed Assets	8,582.67
TOTAL ASSETS	161,148.38
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Payroll Liabilities	
21100 · 941 Taxes Payable	-5,063.18
21200 · State withholding payable	-777.28
21300 · State unemployment payable	-13.92
21500 · Pension Plan Payable	10,313.90
21900 · Net Pay	-14,622.05
Total 21000 · Payroll Liabilities	-10,162.53
Total Other Current Liabilities	-10,162.53
Total Current Liabilities	-10,162.53
Total Liabilities	-10,162.53
Equity	
32000 · Net Assets W/O Donor Restrict.	308,356.01
Net Income	-137,045.10
Total Equity	171,310.91
TOTAL LIABILITIES & EQUITY	161,148.38

Tri-County Public Defenders
Profit & Loss Detail
March 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Ordinary Income/Expense								
Expense								
51000 · Salaries & Wages								
General Journal	03/14/2025	23-05		Bi-weekly payroll journal		-SPLIT-	19,883.07	19,883.07
General Journal	03/19/2025	23-04		Bi-weekly payroll journal		-SPLIT-	20,083.07	39,966.14
General Journal	03/26/2025	23-06		Bi-weekly payroll journal		-SPLIT-	20,280.07	60,246.21
Total 51000 · Salaries & Wages							60,246.21	60,246.21
52000 · Payroll Taxes								
General Journal	03/14/2025	23-05		Bi-weekly payroll journal		51000 · Sal...	1,532.66	1,532.66
General Journal	03/19/2025	23-04		Bi-weekly payroll journal		51000 · Sal...	1,550.28	3,082.94
General Journal	03/26/2025	23-06		Bi-weekly payroll journal		51000 · Sal...	1,559.83	4,642.77
Total 52000 · Payroll Taxes							4,642.77	4,642.77
53000 · Employee Benefits								
53100 · Health Insurance								
Check	03/19/2025	3904	Blue Cross Blue Shiel...			10000 · TC...	6,994.78	6,994.78
Total 53100 · Health Insurance							6,994.78	6,994.78
53201 · Life and disability Ins.								
Check	03/20/2025	EFT	UNUM			10000 · TC...	789.61	789.61
Total 53201 · Life and disability Ins.							789.61	789.61
53600 · TCPD Retirement Plan								
Check	03/14/2025	EFT	American Funds			10100 · TC...	1,157.10	1,157.10
Check	03/28/2025	EFT	American Funds			10100 · TC...	1,157.10	2,314.20
Total 53600 · TCPD Retirement Plan							2,314.20	2,314.20
Total 53000 · Employee Benefits								
							10,098.59	10,098.59
58000 · Direct Case Costs								
58020 · Criminal History Report								
Check	03/04/2025	EFT	Michigan State Police	ICHAT - Samantha Ripley		10000 · TC...	10.00	10.00
Check	03/05/2025	EFT	Michigan State Police	ICHAT - Andrew Kincaid		10000 · TC...	10.00	20.00
Check	03/06/2025	EFT	Michigan State Police	ICHAT - Philip Bessolo a...		10000 · TC...	20.00	40.00
Check	03/06/2025	EFT	Michigan State Police	ICHAT - Fabian Loonstoot		10000 · TC...	10.00	50.00
Check	03/13/2025	EFT	Michigan State Police	ICHAT - Romana Vosecky		10000 · TC...	10.00	60.00
Check	03/20/2025	EFT	Michigan State Police	ICHAT - Matt Kallio (for ...		10000 · TC...	10.00	70.00
Check	03/26/2025	EFT	Michigan State Police	ICHAT/Brad Wickstrom		10000 · TC...	10.00	80.00
Check	03/26/2025	EFT	Michigan State Police	ICHAT/William Belanger		10000 · TC...	10.00	90.00
Total 58020 · Criminal History Report							90.00	90.00
58030 · Expert Witness fees								
Check	03/19/2025	3909	Aprile Law PLLC	Expert on Riya Mole		10000 · TC...	470.83	470.83

11:42 AM
05/27/25
Accrual Basis

Tri-County Public Defenders Profit & Loss Detail March 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Total 58030 · Expert Witness fees							470.83	470.83
Total 58000 · Direct Case Costs							560.83	560.83
62100 · Bank Service Charges								
Check	03/27/2025	EFT	Superior National Bank	sweep charge/insufficien...		10100 · TC...	6.00	6.00
Check	03/28/2025	EFT	Superior National Bank	sweep charge		10100 · TC...	6.00	12.00
Check	03/31/2025	EFT	Superior National Bank	sweep charge		10100 · TC...	6.00	18.00
Total 62100 · Bank Service Charges							18.00	18.00
64100 · Dues								
Check	03/27/2025	3911	NACDL	Cameron's dues		10000 · TC...	149.00	149.00
Total 64100 · Dues							149.00	149.00
64200 · Subscriptions								
Check	03/04/2025	3890	Lexis Nexis	Invoice #309563690		10000 · TC...	869.06	869.06
Check	03/14/2025	EFT	Adobe			10000 · TC...	21.19	890.25
Total 64200 · Subscriptions							890.25	890.25
65100 · Internet And Phones								
Check	03/10/2025	3903	Charter Communicati...			10000 · TC...	190.00	190.00
Total 65100 · Internet And Phones							190.00	190.00
65200 · Website								
Check	03/04/2025	3889	Opus Web Technologi...			10000 · TC...	75.00	75.00
Total 65200 · Website							75.00	75.00
66200 · Office Supplies								
Check	03/04/2025	3891	Wandel's Watercare			10000 · TC...	43.70	43.70
Check	03/04/2025	3892	Quill	Invoice #43083103		10000 · TC...	251.25	294.95
Total 66200 · Office Supplies							294.95	294.95
66500 · Repairs and Maintenance								
66520 · Cleaning/Janitorial								
Check	03/19/2025	3907	A+ Pest Management			10000 · TC...	40.00	40.00
Check	03/21/2025	3910	A+ Pest Management			10000 · TC...	40.00	80.00
Total 66520 · Cleaning/Janitorial							80.00	80.00
66540 · Covid Cleaning & Supplies								
Check	03/04/2025	3894	Office Express UP	Invoice #200859		10000 · TC...	180.00	180.00
Total 66540 · Covid Cleaning & Supplies							180.00	180.00
66570 · Computer repairs, backup, email								
Total 66570 · Computer repairs, backup, email							180.00	180.00

11:42 AM
05/27/25
Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
March 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Check	03/04/2025	3893	UP And Running	Invoice #42035 and 42036		10000 · TC...	1,329.00	1,329.00
Total 66570 · Computer repairs, backup, email							1,329.00	1,329.00
Total 66500 · Repairs and Maintenance							1,589.00	1,589.00
67000 · Professional Fees								
67100 · Accounting fees								
Check	03/14/2025	EFT	Paychex Fees			10100 · TC...	160.11	160.11
Check	03/28/2025	EFT	Paychex Fees			10100 · TC...	160.11	320.22
Total 67100 · Accounting fees							320.22	320.22
67150 · Pension Plan Fees								
Check	03/20/2025	EFT	American Funds			10000 · TC...	145.16	145.16
Total 67150 · Pension Plan Fees							145.16	145.16
67000 · Professional Fees - Other								
Check	03/28/2025	3912	Christine A. Pagac PLC	appellate attorney on NY...		10000 · TC...	2,715.00	2,715.00
Total 67000 · Professional Fees - Other							2,715.00	2,715.00
Total 67000 · Professional Fees							3,180.38	3,180.38
67500 · Rent Expense								
67510 · Building Rent								
Check	03/04/2025	3895	David Gemignani			10000 · TC...	2,500.00	2,500.00
Total 67510 · Building Rent							2,500.00	2,500.00
67525 · Copier Lease								
Check	03/19/2025	3908	Phoenix Funding			10000 · TC...	379.46	379.46
Check	03/31/2025	3913	OPG	1 year maintenance cont...		10000 · TC...	1,249.12	1,628.58
Total 67525 · Copier Lease							1,628.58	1,628.58
Total 67500 · Rent Expense							4,128.58	4,128.58
67700 · Telephone								
Check	03/04/2025	3896	David Gemignani			10000 · TC...	40.00	40.00
Check	03/04/2025	3897	Cameron Herrington			10000 · TC...	40.00	80.00
Check	03/04/2025	3898	Mandy Daniels			10000 · TC...	40.00	120.00
Check	03/04/2025	3899	Ann Harris			10000 · TC...	40.00	160.00
Check	03/04/2025	3900	Taryn C. Clisch			10000 · TC...	40.00	200.00
Check	03/04/2025	3901	Michelle A. Clisch			10000 · TC...	40.00	240.00
Check	03/04/2025	3902	Joshua Makkonen			10000 · TC...	40.00	280.00
Total 67700 · Telephone							280.00	280.00
68500 · Utilities								
68510 · Electric								

11:42 AM
05/27/25
Accrual Basis

Tri-County Public Defenders
Profit & Loss Detail
March 2025

Type	Date	Num	Name	Memo	Class	Split	Amount	Balance
Check	03/19/2025	3905	UPPCO			10000 - TC...	238.29	238.29
Total 68510 - Electric							238.29	238.29
Check	03/31/2025	3914	Semco			10000 - TC...	149.99	149.99
Total 68520 - Gas							149.99	149.99
Check	03/19/2025	3906	City of Houghton			10000 - TC...	35.98	35.98
Total 68550 - Water							35.98	35.98
Total 68500 - Utilities							424.26	424.26
Total Expense							86,767.82	86,767.82
Net Ordinary Income							-86,767.82	-86,767.82
Net Income							-86,767.82	-86,767.82

2:39 PM

05/27/25

Accrual Basis

Tri-County Public Defenders
Balance Sheet
As of March 31, 2025

	Mar 31, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · TCPD GENERAL	89,745.41
10100 · TCPD PAYROLL	0.03
Total Checking/Savings	89,745.44
Total Current Assets	89,745.44
Fixed Assets	
14000 · Equipment	40,383.46
14900 · Accumulated Depreciation	-31,800.79
Total Fixed Assets	8,582.67
TOTAL ASSETS	98,328.11
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Payroll Liabilities	
21100 · 941 Taxes Payable	-0.18
21500 · Pension Plan Payable	13,785.20
Total 21000 · Payroll Liabilities	13,785.02
Total Other Current Liabilities	13,785.02
Total Current Liabilities	13,785.02
Total Liabilities	13,785.02
Equity	
32000 · Net Assets W/O Donor Restrict.	308,356.01
Net Income	-223,812.92
Total Equity	84,543.09
TOTAL LIABILITIES & EQUITY	98,328.11

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Tri-County Public Defenders
Profit & Loss Detail
April 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Ordinary Income/Expense							
Income							
42000 · State Income							
Deposit	04/23/2025	Deposit	Tri-County Public Defe...	(loan from County to cov...	10000 · TC...	66,973.60	66,973.60
Total 42000 · State Income						66,973.60	66,973.60
Total Income							
						66,973.60	66,973.60
Expense							
51000 · Salaries & Wages							
General Journal	04/09/2025	23-07			-SPLIT-	21,563.07	21,563.07
General Journal	04/25/2025	23-08		Bi-weekly payroll journal	-SPLIT-	22,393.07	43,956.14
Total 51000 · Salaries & Wages						43,956.14	43,956.14
52000 · Payroll Taxes							
General Journal	04/09/2025	23-07			51000 · Sal...	1,661.18	1,661.18
Deposit	04/21/2025	Credit	Tri-County Public Defe...	Bi-weekly payroll journal	10100 · TC...	-2.32	1,658.86
General Journal	04/25/2025	23-08		refund of MI unemployment	51000 · Sal...	1,716.27	3,375.13
Total 52000 · Payroll Taxes						3,375.13	3,375.13
53000 · Employee Benefits							
53100 · Health Insurance							
Check	04/23/2025	3943	Blue Cross Blue Shiel...		10000 · TC...	6,994.78	6,994.78
Total 53100 · Health Insurance						6,994.78	6,994.78
53600 · TCPD Retirement Plan							
Check	04/11/2025	EFT	American Funds		10100 · TC...	1,157.10	1,157.10
Check	04/25/2025	EFT	American Funds		10100 · TC...	1,157.10	2,314.20
Total 53600 · TCPD Retirement Plan						2,314.20	2,314.20
Total 53000 · Employee Benefits							
						9,308.98	9,308.98
56000 · Mileage							
Check	04/21/2025	3937	David Gernignani	mileage 830 miles	10000 · TC...	581.00	581.00
Check	04/21/2025	3938	Cameron Herrington	980 miles	10000 · TC...	693.00	1,274.00
Check	04/21/2025	3939	Joshua Makkonen	740 miles	10000 · TC...	518.00	1,792.00
Check	04/21/2025	3940	Mandy Daniels	350	10000 · TC...	245.00	2,037.00
Total 56000 · Mileage						2,037.00	2,037.00
58000 · Direct Case Costs							
58020 · Criminal History Report							
Check	04/10/2025	EFT	Michigan State Police	Paul Sten; Steven Schmit...	10000 · TC...	20.00	20.00
Check	04/18/2025	EFT	Michigan State Police	ichat	10000 · TC...	10.00	30.00
Check	04/22/2025	EFT	Michigan State Police	ichat/david sohden	10000 · TC...	10.00	40.00
Check	04/22/2025	3946	Michigan State Police	VOID: ichat/dajuan bowie	10000 · TC...	0.00	40.00

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Tri-County Public Defenders
Profit & Loss Detail
April 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Check	04/29/2025	EFT	Michigan State Police	ichats/Basto, Hungerford	10000 · TC...	20.00	60.00
Total 58020 · Criminal History Report							60.00
58051 · Investigative Services							
Check	04/23/2025	3942	Limestone Investigatio...	Re: Chad Just	10000 · TC...	2,675.00	2,675.00
Total 58051 · Investigative Services							2,675.00
Total 58000 · Direct Case Costs							2,735.00
62100 · Bank Service Charges							
Check	04/10/2025	EFT	Deluxe Check Charge	new checks	10000 · TC...	508.22	508.22
Total 62100 · Bank Service Charges							508.22
64200 · Subscriptions							
Check	04/04/2025	3915	Lexis Nexis		10000 · TC...	869.06	869.06
Check	04/08/2025	EFT	Corel	3 updates of Word Perfec...	10000 · TC...	349.77	1,218.83
Check	04/08/2025	EFT	Corel	1 update to word perfect (...)	10000 · TC...	116.59	1,335.42
Check	04/14/2025	EFT	Adobe		10000 · TC...	21.19	1,356.61
Total 64200 · Subscriptions							1,356.61
65100 · Internet And Phones							
Check	04/10/2025	3926	Charter Communicatio...		10000 · TC...	190.00	190.00
Total 65100 · Internet And Phones							190.00
65200 · Website							
Check	04/04/2025	3917	Opus Web Technologi...		10000 · TC...	75.00	75.00
Total 65200 · Website							75.00
66200 · Office Supplies							
Check	04/04/2025	3916	Wandel's Watercare	water for office	10000 · TC...	58.83	58.83
Check	04/23/2025	3941	Quill	inv #43807346	10000 · TC...	133.89	192.72
Total 66200 · Office Supplies							192.72
66500 · Repairs and Maintenance							
66520 · Cleaning/Janitorial							
Check	04/08/2025	3919	A+ Pest Management	VOID:	10000 · TC...	0.00	0.00
Check	04/08/2025	3920	A+ Pest Management	VOID:	10000 · TC...	0.00	0.00
Check	04/08/2025	3921	A+ Pest Management	VOID:	10000 · TC...	0.00	0.00
Check	04/08/2025	3922	A+ Pest Management	VOID:	10000 · TC...	0.00	0.00
Check	04/08/2025	3923	A+ Pest Management	VOID:	10000 · TC...	0.00	0.00
Check	04/10/2025	3927	A+ Pest Management	VOID:	10000 · TC...	40.00	40.00
Check	04/21/2025	3928	Jason Hereford	cleaning services	10000 · TC...	1,110.00	1,150.00
Total 66520 · Cleaning/Janitorial							1,150.00

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Tri-County Public Defenders Profit & Loss Detail April 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
66540 · Covid Cleaning & Supplies							
Check	04/23/2025	3944	Office Express UP	services 3/12/25 and 3/2...	10000 · TC...	180.00	180.00
Total 66540 · Covid Cleaning & Supplies							180.00
66570 · Computer repairs, backup, email							
Check	04/04/2025	3918	UP And Running	Inv #42389; #42354; 42355	10000 · TC...	1,334.00	1,334.00
Total 66570 · Computer repairs, backup, email							1,334.00
Total 66500 · Repairs and Maintenance							
Total 66500 · Repairs and Maintenance							2,664.00
67000 · Professional Fees							
67100 · Accounting fees							
Check	04/11/2025	EFT	Paychex Fees		10100 · TC...	160.11	160.11
Check	04/25/2025	EFT	Paychex Fees		10100 · TC...	160.11	320.22
Total 67100 · Accounting fees							320.22
Total 67000 · Professional Fees							
Total 67000 · Professional Fees							320.22
67500 · Rent Expense							
67510 · Building Rent							
Check	04/21/2025	3929	David Gemignani	April 2025 rent	10000 · TC...	2,500.00	2,500.00
Total 67510 · Building Rent							2,500.00
Total 67500 · Rent Expense							
Total 67500 · Rent Expense							2,500.00
67700 · Telephone							
Check	04/21/2025	3930	David Gemignani	cell ph reimb 4/25	10000 · TC...	40.00	40.00
Check	04/21/2025	3931	Ann Harris	cell ph reimb 4/25	10000 · TC...	40.00	80.00
Check	04/21/2025	3932	Cameron Herrington	cell ph reimb	10000 · TC...	40.00	120.00
Check	04/21/2025	3933	Joshua Makkonen	cell ph reimb	10000 · TC...	40.00	160.00
Check	04/21/2025	3934	Taryn C. Clisch	cell ph reimb	10000 · TC...	40.00	200.00
Check	04/21/2025	3935	Mandy Daniels	cell ph reimb	10000 · TC...	40.00	240.00
Check	04/21/2025	3936	Michelle A. Clisch	cell ph reimb	10000 · TC...	40.00	280.00
Total 67700 · Telephone							280.00
68500 · Utilities							
68510 · Electric							
Check	04/23/2025	3945	UPPCO		10000 · TC...	228.26	228.26
Total 68510 · Electric							228.26
68550 · Water							
Check	04/08/2025	3924	City of Houghton	VOID:	10000 · TC...	0.00	0.00
Check	04/10/2025	3925	City of Houghton	water and sewer	10000 · TC...	27.93	27.93
Total 68550 · Water							27.93

Tri-County Public Defenders
Profit & Loss Detail
April 2025

Type	Date	Num	Name	Memo	Split	Amount	Balance
Total 68500 - Utilities						256.19	256.19
Total Expense						69,755.21	69,755.21
Net Ordinary Income						-2,781.61	-2,781.61
Net Income						-2,781.61	-2,781.61

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Accrual Basis

Tri-County Public Defenders
Balance Sheet
As of April 30, 2025

	Apr 30, 25
ASSETS	
Current Assets	
Checking/Savings	
10000 · TCPD GENERAL	81,929.49
10100 · TCPD PAYROLL	7,348.54
Total Checking/Savings	89,278.03
Total Current Assets	89,278.03
Fixed Assets	
14000 · Equipment	40,383.46
14900 · Accumulated Depreciation	-31,800.79
Total Fixed Assets	8,582.67
TOTAL ASSETS	97,860.70
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Other Current Liabilities	
21000 · Payroll Liabilities	
21100 · 941 Taxes Payable	-0.18
21500 · Pension Plan Payable	16,099.40
Total 21000 · Payroll Liabilities	16,099.22
Total Other Current Liabilities	16,099.22
Total Current Liabilities	16,099.22
Total Liabilities	16,099.22
Equity	
32000 · Net Assets W/O Donor Restrict.	308,356.01
Net Income	-226,594.53
Total Equity	81,761.48
TOTAL LIABILITIES & EQUITY	97,860.70