**County of Jackson**
**120 W. Michigan Ave.**
**Jackson, MI 49201**
**(517) 788-4335**


## BOARD OF COMMISSIONERS

**Clifford E. Herl, District 1**
**David F. Lutchka, District 2**
**Jeffrey D. Kruse, District 3**
**Philip S. Duckham III, District 4**
**Earl J. Poleski, District 5**
**James C. Videto, District 6**
**James E. Shotwell, Jr., District 7**
**Gail W. Mahoney, District 8**
**Jonathan T. Williams, District 9**
**Patricia A. Smith, District 10**
**Michael J. Way, District 11**
**David K. Elwell, District 12**

## ELECTED OFFICIALS

**Amanda Riska, Clerk**
**Dan Heyns, Sheriff**
**Mindy Reilly, Register of Deeds**
**Karen Coffman, Treasurer**
**Geoffrey Snyder, Drain Commissioner**
**Hank Zavislak, Prosecuting Attorney**

## COUNTY STAFF

**Randy Treacher, Administrator/Controller and Human Resources Director**
**Adam Brown, Deputy Administrator**
**Charles Adkins, Circuit Court Administrator**
**Tammy Bates, District Court Administrator**
**Andy Crisenbery, Friend of the Court**
**Gerard Cyrocki, Finance Officer**
**Connie Frey, IT Director**
**Brandon Ransom, Parks Director**
**Teresa Hawkins, Youth Center Director**
**Juli Ann Kolbe, Equalization Director**
**Dr. John Maino, Medical Director**
**Kent Maurer, Airport Manager**
**Ric Scheele, Director-Fleet & Facilities Opns.**
**Jan Seitz, MSU Ext.-Jackson County Director**
**Kristy Smith, Department on Aging Director**
**Dave Welihan, Veterans Affairs Officer**
**Ted Westmeier, Health Officer**

# County Commission Agenda
# August 17, 2010

### Order of Business:

1. Call to Order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Approval of Agenda
6. Awards and Recognitions
7. Communications and Petitions
8. Special Orders/Public Hearing(s)
9. Public Comment
10. Special Meetings of Standing Committees
11. Minutes
12. Consent Agenda
13. Standing Committees
    A. County Affairs
    B. County Agencies
    C. Human Services
    D. Personnel & Finance
14. Unfinished Business
15. New Business
16. Public Comment
17. Commissioner Comment
18. Closed Session
19. Adjournment

### Public Comment

Any person desiring to speak on a matter to the Board of Commissioners may do so under the Public Comment items near the beginning and end of the meeting. Please state your name and use the microphone. Please note that the Commission allocates a maximum of five minutes per individual at the beginning of the meeting and three minutes per individual at the end of the meeting for this purpose.

### Consent Agenda

Items on the Consent Agenda are items generally routine in nature that have passed a Standing Committee and will be enacted by one motion and one vote. There will be no separate discussion on these items. Any Commissioner may remove an item from the Consent Agenda and it will be considered by separate motion at the proper place during the meeting.

### Standing Committees

The Board of Commissioners operates under a Standing Committee system with the following Committees: County Affairs, County Agencies, Human Services, Personnel & Finance. All departments of the County coordinate their business through one of the Standing Committees. The Committees then forward their recommendations to the Board of Commissioners.

### Closed Session

The Board of Commissioners is permitted under the Open Meetings Act to go into Closed Session to discuss labor contracts, purchase of property, and certain employee matters if requested by the employee. A two-thirds vote of the Commission is required to go into Closed Session.

**"Your interest in your County Government is appreciated"**

**AGENDA**
**JACKSON COUNTY BOARD OF COMMISSIONERS BOARD MEETING**
**August 17, 2010**
**7:00 p.m.**
**Commission Chambers – 5th Floor Tower Building**

***Mission Statement:*** *Jackson County Government, in cooperation with the community and local governmental units, strives through a planned process to deliver quality services that address public needs.*

1. **CALL TO ORDER** – *Chairman Steve Shotwell*

2. **INVOCATION** – *by Commissioner Patricia Smith*

3. **PLEDGE OF ALLEGIANCE** – *by Chairman Steve Shotwell*

4. **ROLL CALL** – *County Clerk Amanda Riska*

5. **APPROVAL OF AGENDA**

6. **AWARDS & RECOGNITIONS** – None.

7. **COMMUNICATIONS/PETITIONS** – None.

8. **SPECIAL ORDERS/PUBLIC HEARINGS** – None.

9. **PUBLIC COMMENTS**

10. **SPECIAL MEETINGS OF STANDING COMMITTEES**

    A. **Personnel & Finance**

    1. **Budget Adjustment – Youth Center**

       Attachments:
       *Memo from Finance Officer
       *Youth Center Budget Adjustment

11. **MINUTES** - Minutes of the 7/20/10 Regular Meeting of the Jackson County Board of Commissioners

    Attachments:
    *7/20/10 Regular Meeting Minutes

12. **CONSENT AGENDA** ***(Roll Call)***

    A. **County Affairs** – None.

B. **County Agencies**

1. **Courthouse Security Contract**

Attachments:
*Memo from Deputy Administrator
*Memo from Courthouse Security Committee
*Memo from Armorknight Security, Inc.

C. **Human Services**

2. **Resolution (08-10.28) Supporting the Re-Connect With Community: 4 Days & 10 Ways Campaign**

Attachments:
*Resolution (08-10.28)
*Reconnect with Community Flier

D. **Personnel & Finance**

3. **Deficit Elimination Plan**

Attachments:
*Memo from Finance Officer and attachment

4. **Budget Adjustments**

a. **Department on Aging**

Attachments:
*Department on Aging Budget Adjustment

E. **Other Business**

1. **Claims dated 7/1/10 – 7/31/10**

Attachments: None.

13. **STANDING COMMITTEES**

A. **County Affairs – *Commissioner Dave Lutchka* -** None.

B. **County Agencies – *Commissioner Gail W. Mahoney* -** None.

C. **Human Services – *Commissioner Mike Way*** – None.

D. **Personnel and Finance – *Commissioner James Videto***

1. **Budget Adjustment – Youth Center**

   Attachments:
   *Memo from Finance Officer
   *Youth Center Budget Adjustment

14. **UNFINISHED BUSINESS** – None.

15. **NEW BUSINESS** – None.

16. **PUBLIC COMMENTS**

17. **COMMISSIONER COMMENTS**

18. **CLOSED SESSION** – None.

19. **ADJOURNMENT**

>>> Gerard Cyrocki 8/11/2010 8:38 AM >>>
Adam/Sue

Attached is a budget adjustment that should have been submitted for August P&F. This adjustment is to reflect the increase in Administrative cost as a result of the "court study" done in conjunction with our Cost Allocation Plan. These additional costs are eligible for the 50% Child Care reimbursement, therefore it would be greatly appreciated if we could include this request for August BOC agenda.

Please let me know if you have any questions.

Thanking all in advance.

Gerard

**COUNTY OF JACKSON**
**CCF-BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| LINE ITEM FUND | DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | - |
| 292 | 110 | 802 | 030 | ADMINISTRATIVE COSTS | 499,406 | 125,069 | | 624,475 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| 101 | 890 | 989 | 000 | CONTINGENCY | 37,613 | 125,069 | | 162,682 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
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| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | 537,019 | 250,138 | - | 787,157 |

REASONING:
WE ARE ASKING TO AMEND OUR EXISTING BUDGET SO WE CAN TAKE ADVANTAGE OF THE NEW COST ALLOCATION AMOUNT THAT MAXIMUS CONSULTING RECALCULATED FOR US. THE NEW COURT STUDY WILL GENERATE AN ADDITIONAL $62,535 IN STATE REIMBURSEMENT REVENUE.

DEPT HEAD Charles M. Adkins DATE 07/30/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

# COUNTY OF JACKSON
# CCF-BUDGET ADJUSTMENT
# REVENUE
# 2010

| LINE ITEM FUND | DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | - |
| 292 | 664 | 401 | 021 | STATE REIMBURSEMENT | 1,345,475 | 62,534 | | 1,408,009 |
| 295 | 981 | 699 | 000 | FUND BALANCE | - | 62,535 | | 62,535 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| 101 | 253 | 685 | 010 | ADMINISTRATIVE REIMBURSEMENT | 619,895 | 125,069 | | 744,964 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
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| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | |
| | | | | | 1,965,370 | 250,138 | - | 2,215,508 |

REASONING:

DEPT HEAD ______________ DATE ______________

BUDGET DIR ______________ DATE ______________

COMMITTEE ______________ DATE ______________

ADMIN ______________ DATE ______________

BOARD OF COMM ______________ DATE ______________

**MINUTES**
**JACKSON COUNTY BOARD OF COMMISSIONERS BOARD MEETING**
**July 20, 2010**
**7:00 p.m.**
**Commission Chambers – 5th Floor Tower Building**

1. **CALL TO ORDER** – Chairman Steve Shotwell called the July 20, 2010, Jackson County Board of Commissioners Meeting to order at 7:00 p.m.

2. **INVOCATION** – *by Commissioner Jonathan T. Williams*

3. **PLEDGE OF ALLEGIANCE** – *by Chairman Steve Shotwell*

4. **ROLL CALL** – *County Clerk Amanda Riska*

   (11) Present. Commissioners Herl, Lutchka, Kruse, Duckham, Poleski, Videto, Williams, Smith, Way, Elwell, and Shotwell. (1) Absent. Commissioner Mahoney

5. **APPROVAL OF AGENDA**

   Chairman Shotwell asked that the Agenda be amended with the addition of Item 8. B. Chief District Court Judge Daryl Mazur.

   *Moved by Videto, supported by Williams **for Approval of the Agenda as Amended.*** Motion carried unanimously.

6. **AWARDS & RECOGNITIONS** – None.

7. **COMMUNICATIONS/PETITIONS** – None.

8. **SPECIAL ORDERS/PUBLIC HEARINGS**

   A. **County of Jackson, Michigan 2009 Comprehensive Annual Financial Report for the Fiscal year Ended December 31, 2009** – Alan Panter from Abraham & Gaffney, P.C. will present the report.

   Alan Panter from Abraham & Gaffney, P.C. presented report and answered questions from the Commissioners.

   Moved by Videto, supported by Way to receive Audit. (11) Yeas. Motion carried unanimously.

   B. **Chief District Court Judge Daryl Mazur**

   Moved by Videto, supported by Williams to receive documentation from Judge Mazur.

   Chief District Court Judge Daryl Mazur addressed the Board regarding the Order issued by the Michigan Supreme Court suspending District Court Judge Justin, and answered questions from the Commissioners.

9. **PUBLIC COMMENTS**

Peg Clevenger a resident of Spring Arbor Township spoke in opposition to the cell phone Tower in the Parks.
John Wilson spoke in opposition of economic development bond allocation.
Tony Lewis expressed interest in being appointed to the Community Corrections Advisory Board.
Julie Alexander expressed desire to serve on the Board as County Commissioner in District #5.
J.C. Smith expressed his opposition to cell phone tower in the Parks.

10. **SPECIAL MEETINGS OF STANDING COMMITTEES**

A. **Human Services Committee**

1. **Region 2 Area Agency on Aging (R2AAA)**

a. **Annual Implementation Plan – 2011**

The meeting adjourned briefly to allow the commissioners on the Human Services Committee to meet.

11. **MINUTES** - Minutes of the 6/15/10 Regular Meeting of the Jackson County Board of Commissioners

*Moved by Way, supported by Williams* ***to Approve the Minutes of the 6/15/10 Regular Meeting of the Jackson County Board of Commissioners*****.** Motion carried unanimously.

12. **CONSENT AGENDA**

*Moved by Herl, supported by Duckham* ***for Approval of the Consent Agenda.*** Roll Call: (11) Yeas. Motion carried unanimously.

A. **County Affairs**

1. **Road Commission Annual Financial Report**

2. **Proposed Lease Agreement for Cell Tower in Sparks Park**

B. **County Agencies**

3. **District Court Community Correction Grant**

4. **Friend of the Court FY 2011 Cooperative Reimbursement Program (CRP) Agreement**

5. **Resolution (07-10.25) Assigning a Portion of the County's Recovery Zone Economic Development Bond Allocation to the Charter Township of Blackman**

C. **Human Services**

6. **Resolution (07-10.23) Honoring Volunteer Michael Hoover – Leadership**

7. **Resolution (07-10.24) Honoring Volunteer Clay Carroll – Service**

8. **Health Department - Accreditation 2010 – Plan of Organization**

D. **Personnel & Finance**

9. **Resolution (07-10.27) Authorizing Refunding of the Jackson County Building Authority Building Authority Bonds, Series 2002 and Approving the Undertaking to Provide Continuing Disclosure**

10. **Parks Director Salary**

11. **Transfer of FTE from MSU Extension to Airport**

12. **Jackson County Employees' Retirement System By-Law Amendment No. 2010-1**

13. **Budget Adjustments**

a. **District Court – Drunk Driving Case Reimbursement Funds**
b. **Health Department**

E. **Other Business**

14. **Resolution (07-10.26) Supporting the Adoption of Senate Bill 449**

15. **Claims dated 6/1/10 – 6/30/10**

13. **STANDING COMMITTEES**

A. **County Affairs – *Commissioner Dave Lutchka***

1. **Appointments**

a. **Community Corrections Advisory Board (CCAB)** – terms indefinite

- One public member – from service area

Cmr. Lutchka stated that the committee recommended Tony Lewis. No other nominations from the floor. ***Tony Lewis appointed.***

- One public member – criminal defense attorney

Cmr. Lutchka stated that the committee recommended David Lady. No other nominations from the floor. ***David Lady appointed.***

- One public member – business community representative

Cmr. Lutchka stated that the committee recommended Barry Marsh. No other nominations from the floor. ***Barry Marsh appointed.***

B. **County Agencies – *Commissioner Phil Duckham*** *(in the absence of Commissioner Gail Mahoney)* **-** None.

C. **Human Services – *Commissioner Mike Way***

1. **Region 2 Area Agency on Aging (R2AAA)**

a. **Annual Implementation Plan – 2011**

*Moved by Way, supported by Williams to* ***Approve the Annual Implementation Plan – 2011 for the Region 2 Area Agency on Aging (R2AAA).*** Motion carried unanimously.

D. **Personnel and Finance – *Commissioner James Videto -*** None.

14. **UNFINISHED BUSINESS** – None.

15. **NEW BUSINESS** – None.

16. **PUBLIC COMMENTS**

No public comment.

17. **COMMISSIONER COMMENTS**

Cmr. Elwell expressed appreciation for community corrections workers.
Cmr. Duckham expressed concern for federal flood plain mapping in Columbia Township.
Cmr. Williams encouraged administration to improve communication with the public regarding work session and committees.
Cmr. Kruse asked questions about Drain Commissioner.
Chairman Shotwell responded that the Drain Commissioner will address all questions about the flood plain at the August work session.

18. **CLOSED SESSION** – None.

19. **ADJOURNMENT**

Chairman Shotwell adjourned the July 20, 2010 Regular Meeting of the Jackson County Board of Commissioners at 8:23 p.m.

James E. Shotwell – Chairman, Jackson County Board of Commissioners

Amanda L. Riska – County Clerk

Respectfully submitted by Carrianne VanDusseldorp – Chief Deputy County Clerk

# Jackson County
# ADMINISTRATOR/CONTROLLER

**Randall W. Treacher, Administrator/Controller** **Adam J. Brown, Deputy Administrator**

**TO:** County Agencies Committee
Board of County Commissioners

**FROM:** Adam J. Brown
Deputy Administrator

**SUBJECT:** Courthouse Security Contract

**DATE:** August 3, 2010

**Motion Requested**
Award a five-year contract to Armor Knight Security, Inc. in the amount of $656,250, or $131,250 per year with the contract beginning on October 1, 2010 and ending on September 30, 2015.

**I. Background**

A. The contract for security services at the Jackson County Courthouse and the Northlawn Building has expired.

B. The contract is to provide two uniformed guards who can operate a package scanner, walk through metal detector, and hand held metal detector during normal business hours as specified in the bid documents.

C. The Courthouse Security Committee issued an invitation for bids which were due to the County Clerk on April 29, 2010. The County Administrator/Controller received a recommendation from the Courthouse Security Committee on July 27, 2010 (see attachment).

**II. Current Situation**

A. The following four bids were received, listed from lowest to highest:

| | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---|---|---|---|---|---|---|
| Armor Knight | $131,250 | $131,250 | $131,250 | $131,250 | $131,250 | $656,250 |
| Guardian | $136,500 | $136,500 | $136,500 | $136,500 | $136,500 | $682,500 |
| Teachout Security | $137,970 | $137,970 | $137,970 | $137,970 | $137,970 | $689,850 |
| Great Northern Sentry | $149,100 | $149,100 | No Quote | No Quote | No Quote | N/A |

B. The Courthouse Security Committee has recommended Guardian Guard Service, who is the current contractor, but is not the lowest bidder. In the attached memo from the Courthouse Security Committee, they cite a lack of inexperience for weapons screening for courts as well as the fact that several employees with Armor Knight Security, Inc are also employees of Jackson County.

C. This contract for security is a non-professional service for purposes of county policies regarding purchasing. County Policy No. 2020 states that "the bid award will be granted to the lowest responsive and responsible bidder." A disqualification of a bidder based on the responsive and responsible requirement must be tied to requirements set forth in the bid document or past experience with the contractor. The Administrator/Controller's Office can find no reason to disqualify the low-bid contractor based on experience or requirements set forth in the bid document.

D. While the fact that several employees work for both Armor Knight Security, Inc and Jackson County may appear to be a conflict of interest, the county has no policy that prohibits employees from working with county contractors. Armor Knight Security, Inc fully disclosed that several of their employees worked for Jackson County. Closed bids were received, opened, and certified by the County Clerk.

E. One of the employees in question is a sergeant with the Sheriff's Department. The other is a causal Intensive Supervision Program (ISP) worker. We have spoken to the Sheriff and District Court Administrator regarding any potential conflict. The Sheriff has already addressed any conflict of interest with this person as it relates to his second employment. The District Court Administrator does not see a conflict with regard to the casual employee.

F. Although we do not deem it necessary, we have spoken with the President of Armor Knight Security, Inc, Ed Soto, who has voluntarily provided an assurance in writing (see attachment) that no county employees will be used to staff security for the county contract.

## III. Analysis

A. **Strategic** – The activities at the Courthouse and Northlawn Buildings both support the safe community strategic goal.

B. **Financial** – The 2010 Budget includes $144,059 for this contract. The three lowest bids were within the budgeted amount. Awarding of this contract will save almost $13,000 per year. The contractor has agreed to a flat fee for five years.

C. **Timing** – The contract with the current vendor is expired. The contractor is working on a month-to-month basis.

D. **Legal** – The county is legally obligated to adhere to its own purchasing policies by awarding the contract to the lowest responsive and responsible bidder. The county places itself at legal exposure by deviating from the applicable policy. We are not aware of any county policy or law that would prohibit the county from awarding a contract to a vendor who provided secondary employment to county employees.

## IV. Recommendation

The Administrator/Controller's Office recommends awarding a five-year contract to Armor Knight Security, Inc. in the amount of $656,250, or $131,250 per year with the contract beginning on October 1, 2010 and ending on September 30, 2015.

**Attachments:**

Recommendation from Courthouse Security Committee
Letter from Armor Knight Security, Inc.

6/9/2010

Memo To: County Agencies

From: Courthouse Security Committee

RE: Security Guard Contract

The court security committee has reviewed 4 bid proposals for contract security at the courthouse and friend of the court office. The committee has reviewed the proposals and had discussions on a recommendation. At this time the committee recommends the contract be awarded to the current contractor, Guardian Guard service.

Armor Knight Security was the lowest bidder on this project. There were a couple concerns that the committee discussed as it relates to Armor Knights Security. First, Armor knights Security is a newer company, but appears to be on track to become a successful company. They have some good references and appear to provide services for large special events and specialty security functions. However, they do not have any experience with weapons screening for the courts. Secondly, several employees with Armor Knights are employed with Jackson County. The committee has concerns that there may be false perceptions on how the contract was awarded. We want to avoid any negative perceptions this may cause.

Only one of the bidding companies was based in Jackson, and they were the highest bidding company.

At this time the committee recommends the contract be award to the next lowest bidder, Guardian Guard Service.

Listed below are the vendors and prices:

| Company | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Total |
|---|---|---|---|---|---|---|
| Guardian | 136,500 | 136,500 | 136,500 | 136,500 | 136,500 | 682,500 |
| Armor Knights | 131,250 | 131,250 | 131,250 | 131,250 | 131,250 | 656,250 |
| Great Northern Sentry | 149,100 | 149,100 | No quote | No quote | No quote | 745,500 |
| Teachout Security Solutions | 137,970 | 137,970 | 137,970 | 137,970 | 137,970 | 689,850 |

Thank you for your consideration in this matter.

ARMORKNIGHT SECURITY, INC.

Mr. Brown

Armorknight Security, Inc. will not be staffing any current Jackson County employees at the Jackson County Court house or The Friend of the Court Buildings. However, Charles Adams and Rey Barrios are part of the Armorknight Security management team, and may be contacted if necessary but per request they will not be in uniform at either of these locations.

Edward L. Soto II

Edward L. Soto II

President
Armorknight Security Inc.
(517) 920-4521 (Office)
(517) 920-4526 (Fax)
(517) 260-6748 (Cell)
esoto@armorknightsecurity.com

**RESOLUTION (08-10.28)**
**SUPPORTING**
**THE RE-CONNECT WITH COMMUNITY: 4 DAYS & 10 WAYS CAMPAIGN**

***WHEREAS,*** the County of Jackson has among its strategic priorities encouraging neighborliness, increasing participation in recreational and cultural opportunities, promoting a stronger sense of community, and establishing Jackson County as one of Michigan's most desirable places to live, work and play; and

***WHEREAS,*** the County of Jackson Recreational and Cultural Opportunities Team is seeking to launch a community-wide civic engagement campaign based on identified community strengths to address those strategic priorities and improve overall quality of life; and

***WHEREAS,*** the County of Jackson Recreational and Cultural Opportunities Team has developed the "Re-Connect With Community: 4 Days and 10 Ways" initiative to foster widespread community engagement through promoting appreciation, hospitality, patronage, support, and socialization; and

***WHEREAS,*** the "Re-Connect With Community" organizers have chosen to partner with other, similarly-focused community entities under the banner of "We're Better Together" to elicit greater community participation; and

***WHEREAS,*** the proposed 4 days and suggested 10 ways will provide an opportunity for residents, businesses and organizations of Jackson County to further strengthen community ties.

***NOW, THEREFORE, BE IT RESOLVED,*** that the Jackson County Board of Commissioners hereby lends its full support to the "Re-Connect With Community: 4 Days & 10 Ways" campaign, designated September 16-19, 2010.

James E. Shotwell, Jr., Chairman
Jackson County Board of Commissioners
August 17, 2010

# RECONNECT WITH COMMUNITY

## *4 Days and 10 Ways - September 16-19, 2010*

### Thank-You Thursday (Sept. 16)

**1. Send a note or make a call of gratitude to someone who's shown you support.**

*Convey your appreciation to those who went out of their way to help when you most needed it. If you can't find the right words, find a greeting card to say it for you or simply say "thanks for being there for me." The thought doesn't count unless it's conveyed.*

**2. Thank a local business or organization for what they add to the community.**

*Make a phone call, send a letter or e-mail, pen a letter to the editor of a local publication, take out an ad, write an endorsement, or simply drop by a favorite business or organization and let people know you've noticed how they make the area a better place to live. Gratitude rules!*

### Friendly Friday (Sept. 17)

**3. Introduce yourself to a neighbor(s) you haven't yet met.**

*Use "Reconnect With Community" as an excuse to greet the neighbor you've been meaning to meet. Better yet, stop by with homegrown produce, cookies, a houseplant or another small, get-to-know-you-offering. You'll both be glad you did.*

**4. Smile and speak to the people you meet.**

*Change someone's day for the better with a friendly approach. Be the first one to make a goodwill gesture. Many a meaningful friendship began with a smile.*

**5. Invite a friend(s) out for local entertainment or community recreation.**

*Discover or re-visit the many activities Jackson County has to offer. Whether it's dinner, a cultural performance, an athletic competition or special event, sharing the occasion with someone increases the fun.*

### Supportive Saturday (Sept. 18)

**6. Do something nice for someone you know could use extra help.**

*Offer to pick up something for a neighbor when you go to the store. Watch the children of a single parent so he/she can enjoy a "date night." Rake an elderly person's leaves. Take the opportunity to make life a little easier for someone who'll appreciate it.*

**7. Patronize a local business/event you've been meaning to visit or haven't visited for a while.**

*Instead of driving by and telling yourself you'll check out that business someday, make someday today! Or re-visit somewhere you remember enjoying. There's no substitute for immediate action.*

**8. Donate time or money to a local group, cause or project.**

*Roll up your sleeves and/or open your wallet. Give of yourself to a community entity that could use the extra support. Don't be afraid to get your hands dirty or your outlook improved.*

### Social Sunday (Sept. 19)

**9. Spend time with friends you haven't socialized with in a while.**

*Share the gift of hospitality by inviting friends over to your home for a meal, coffee, or just an afternoon of catching up on one another's lives. Re-connecting can be life-enhancing.*

**10. Organize or host a neighborhood event or get-together.**

*Unite your neighbors through a community garage sale, block party or street picnic. Operate a kids' lemonade stand. Bond over the unity of a shared experience and community. Be the one who makes it happen.*

Reconnect with Community is a strategic initiative of the County of Jackson, promoting "We're Better Together" as a community.

# County of Jackson
## Administrative Services
120 W. Michigan Ave. Jackson MI 49201
Telephone (517)788-4318


August 2, 2010

State of Michigan
Department of Treasury
Mr. Harlan Goodrich
P.O. Box 30728
Lansing, Michigan 48909-8228

Dear Sirs:

RE: County of Jackson 38-0000
Deficit Elimination Plan

We are writing this letter in reply to your correspondence dated July 15, 2010 (copy attached). The following fund deficits will be resolved as follows:

**Revenue Sharing Fund**- this fund deficit at 12/31/09 was created because 2010 budgeted transfer from Reserve Fund to General Fund was $97,005 in excess of actual cash available. The 2010 Reserve Fund transfer will only be consummated for cash available.

**Fair Fund-** this fund deficit elimination plan was submitted in 2009 resulting from the 2008 audit. A copy of that plan is attached. It is anticipated this deficit will be eliminated by 2013. The 2009 deficit elimination plan is progressing as projected. Please note that actual 2009 fund deficit results are close to projections.

**Personal Property Tax Fund-** the County Treasurer has indicated this deficit will be eliminated via an accelerated collections of "personal property" taxes. The July 31, 2010 Balance Sheet indicates collections thus far have eliminated the December 31, 2009 deficit.

**Brownfield Redevelopment Authority Fund-** this deficit was created as a result of recording deferred revenue (Zimmer Marble loan) in the amount of $710,734 as of December 31, 2009. This loan was consummated to assist this company in the clean of prior contaminated land for business development. A copy of the loan schedule is attached to support the pro-forma financial statement projections. Further assumptions are noted on the face of the financials. This plan projects the deficit will be eliminated by 2011.

Please let us know if you should need any further information.

Gerard Cyrocki
Finance Officer
517-768-6614
gcyrocki@co.jackson.mi.us

4425 (8-06)

STATE OF MICHIGAN
DEPARTMENT OF TREASURY
LANSING

JENNIFER M. GRANHOLM
GOVERNOR

ROBERT J. KLEINE
STATE TREASURER

JACKSON COUNTY RECEIVED JUL 19 2010 ADMINISTRATORS OFFICE

**ALL CORRESPONDENCE SHOULD REFER TO STATE ID NUMBER**

**DEFICIT ELIMINATION PLAN NOTIFICATION**
**State ID Number**
**38-0000**

July 15, 2010

County Administrator/Controller
County of Jackson
120 West Michigan Avenue
Jackson, Michigan 49201

Dear County Administrator/Controller:

We have received an audit report from your local unit, which indicates a deficit balance in one or more funds as follows:

| FUND | AMOUNT | SOURCE OF INFORMATION |
|---|---|---|
| Revenue Sharing Reserve Fund | $97,005 | Audited Financial Statements 12/31/09, p. 71 |
| Fair Fund | $273,793 | Audited Financial Statements 12/31/09, p. 72 |
| Personal Property Tax Fund | $11,517 | Audited Financial Statements 12/31/09, p. 95 |
| BRA Fund | $49,440 | Audited Financial Statements 12/31/09, p 120 |

According to MCL 141.921 and Attorney General Opinion No. 6154, if a local unit of government ends its fiscal year in a deficit condition, the local unit of government shall formulate and file a financial plan with the Department of Treasury within 90 days after the beginning of the fiscal year to correct the deficit. The local unit of government shall file the financial plan with the Department of Treasury for evaluation and certification to ensure the correction of the deficit condition. Upon certification by the Department of Treasury, the local unit shall institute the plan.

Your deficit elimination plan is due within 30 days from the date of this letter. If the deficit elimination plan is not filed within that 30-day time period, we will recommend that 25% of your State-Shared Revenue be withheld pursuant to MCL 141.921(2). The plan should identify exactly how the deficit is to be eliminated. The following are acceptable evidence to support a plan:

1. Certified copies of board/council resolutions (describing funds and amounts) approving additional appropriations sufficient to eliminate the deficit and a copy of the journal entry that shows that the transfer has been made or a trial balance.

2. Projected budget approved by the legislative body as evidenced by a certified resolution itemizing yearly revenues by source, expenditures/expenses by activity, and changes in the fund balance/retained earnings through the year of the deficit's eventual elimination. There is a five-year limit for an approved plan; the plan must be amended if the deficit increases or the plan is not otherwise followed.

After receiving your plan, we will notify you in writing if additional information is needed or that your plan has been certified. If you have any questions or concerns, please do not hesitate to contact our office at (517) 373-0660. Our mailing address is Michigan Department of Treasury, Local Audit and Finance Division, P.O. Box 30728, Lansing, MI 48909-8228.

Sincerely,

Harlan Goodrich

Harlan Goodrich, Manager
Local Audit and Finance Division

c: County Clerk
County Treasurer

# REVENUE SHARING RESERVE FUND

# JACKSON COUNTY

## Org Key: 260000 REVENUE SHARING RESER\

## Balance Sheet

| Org Key/Obj Code | Description | 07/31/2010 | |
|---|---|---|---|
| **Total Current Assets** | | | 0.00 |
| | **Total Assets** | | 0.00 |
| 260000 390000 | FUND BALANCE | 1,315,791.86 | |
| **Fund Equity** | | | 1,315,791.86 |
| | **Fund Equity** | | 1,315,791.86 |
| | **Result of Operations** | | (1,315,791.86) |
| | **Total Liabilities and Fund Balance** | | 0.00 |

# JACKSON COUNTY

## Budget to Actual (with Encumbrances)

Report Date: 07/31/2010

Ledger: GL
Budget Level: OB

**Fund: REVENUE SHARING RESERVE FUND**

**Org. Key: 260100 ADMINISTRATION-RS RESERVE FUND**

| Object Description | Object | Budget | Actual | Encmbrnce | Balance | Percent Used |
|---|---|---|---|---|---|---|
| **REVENUE ACCOUNTS** | | | | | | |
| **Category: TRANSFERS IN** | | | | | | |
| TRANSFER IN PR YEAR FUND BAL | 699000 | 1,412,797.00 | 0.00 | 0.00 | 1,412,797.00 | 0.00% |
| | **SubTotal:** | 1,412,797.00 | 0.00 | 0.00 | 1,412,797.00 | 0.00% |
| **EXPENSE ACCOUNTS** | | | | | | |
| **Category: TRANSFERS OUT** | | | | | | |
| TRANSFER OUT-GENERAL FUND | 965101 | 1,412,797.00 | 1,315,791.86 | 0.00 | 97,005.14 | 93.13% |
| | **SubTotal:** | 1,412,797.00 | 1,315,791.86 | 0.00 | 97,005.14 | 93.13% |
| **ADMINISTRATION-RS RESERVE F** | | | | | | |
| | **Revenue:** | 1,412,797.00 | 0.00 | 0.00 | 1,412,797.00 | 0.00 % |
| | **Expenses:** | 1,412,797.00 | 1,315,791.86 | 0.00 | 97,005.14 | 93.13 % |
| | **Net:** | 0.00 | -1,315,791.86 | 0.00 | 1,315,791.86 | |

# FAIR FUND

# JACKSON COUNTY

## Org Key: 561000 FAIR ADMIN KEY

## Balance Sheet

| Org Key/Obj Code | Description | 07/31/2010 | |
|---|---|---|---|
| 561000 000020 | CLAIM ON CASH | 2,810.78 | |
| 561000 001561 | CASH - FAIR STARTING | 300.00 | |
| 561000 004000 | IMPREST CASH | 500.00 | |
| **Total Current Assets** | | | 3,610.78 |
| **Fixed Assets** | | | 0.00 |
| | **Total Assets** | | 3,610.78 |
| 561000 202100 | ACCOUNTS PAYABLE - ACCRUI | 2,429.54 | |
| 561000 214616 | DUE TO DELQ TAX FUND | 219,683.79 | |
| 561000 215600 | UNCASHED PREMIUMS | 450.00 | |
| 561000 257100 | ACCRUED PAYROLL | 1,383.12 | |
| 561000 339000 | DEFERRED REVENUE | 10,003.00 | |
| **Current Liabilities** | | | 233,949.45 |
| | **Total Liabilities** | | 233,949.45 |
| 561000 395000 | RETAINED EARNINGS | (273,793.91) | |
| **Fund Equity** | | | (273,793.91) |
| | **Fund Equity** | | (273,793.91) |
| | **Result of Operations** | | 43,455.24 |
| | **Total Liabilities and Fund Balance** | | 3,610.78 |

**From:** Gerard Cyrocki
**To:** arltg@michigan.gov
**Date:** 11/2/2009 10:04 AM
**Subject:** Jackson County Fair Fund deficit elimination plan updated
**Attachments:** reply to State letter.doc; reply to State Fair Fund addendum.doc; Fair Fund proforma financials 2009 thru 2013.xls; BOC 10-20-09.zip

Dear Mr. Arlt

Please consider this email as an update to the Jackson County Fair Fund deficit elimination plan. I have attached our original letter to Treasury and an updated version to specifically address some changes that were made as a result of the October 20, 2009 Board of Commissioners meeting.

As you can see from the BOC meeting agenda ( all items were approved) , substantial operating changes were made with respect to the Fair Fund. As a result of these changes a new projection is being presented for the deficit elimination plan.

Please let us know if you should need any further information with respect to the Fair Fund deficit elimination plan.

Thanking you in advance.

Gerard Cyrocki
Jackson County
Finance Officer
517-768-6614

# County of Jackson
## Administrative Services

120 W. Michigan Ave. Jackson MI 49201
Telephone (517) 788-4318

August 20, 2009

State of Michigan
Department of Treasury
P.O. Box 30728
Lansing, Michigan 48909-8228

Dear Sirs:

RE: County of Jackson 38-0000
Deficit Elimination Plan

We are writing this letter in response to your letter dated July 2, 2009. As a result of our annual 2008 audit, we had 2 funds with deficit unrestricted net assets.

**Fair Fund-** the County Board of Commissioners approved the deficit elimination plan at their August 2009 meeting. It is the intention of Fair board to eliminate the deficit over a 4 year period via cost cutting and additional rental income of fair facilities. Projected financial statements and copies of Board of Commissioner minutes are attached.

**Self-insured Workers Compensation Fund- this** deficit was addressed at March 2009 Board of Commissioners meeting. A journal entry was prepared (transfer from General Fund to Workers Compensation Fund). Supporting copies of minutes, journal entry, and financial statements are attached.

Please let us know if you should need any further information.

Gerard Cyrocki
Finance Officer
517-768-6614
gcyrocki@co.jackson.mi.us

**County of Jackson**
**Administrative Services**
120 W. Michigan Ave. Jackson MI 49201
Telephone (517) 788-4318

October 23, 2009

State of Michigan
Department of Treasury
P.O. Box 30728
Lansing, Michigan 48909-8228

Dear Sirs:

RE: County of Jackson 38-0000
Deficit Elimination Plan addendum

We are writing this letter as an addendum to the County's original deficit elimination plan for the Fair Fund dated August 20, 2009 (copy attached).

**Fair Fund-** the County Board of Commissioners approved the original deficit elimination plan at their August 2009 meeting. A modification was necessitated as a result of County Fair financial results having become available. The Fair Board in October approved some changes to the operations of the Fair Fund namely:

1) elimination of full time fair manager and full time maintenance technician
2) requested the management of fair fund be placed under the office of Administrator/Controller
3) request the Fair Fund become a Special Revenue vs. Enterprise Fund
4) request a temporary operating advance from General Fund
5) adjust the 2010 operating budget

These changes were sent to the full BOC for approval at the October 20 meeting (full copy of agenda attached). The changes were approved as presented.

It is the intention of Fair board and the BOC to eliminate the deficit over the next few years utilizing cost cutting measures and revenue enhancements, these assumptions are included with pro-forma financials.

Please let us know if you should need any further information.

Gerard Cyrocki
Finance Officer
517-768-6614
gcyrocki@co.jackson.mi.us

# JACKSON COUNTY
# FAIR FUND
# PROFORMA BALANCE SHEET
# FOR YEARS 2009 THRU 2013

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|
| **ASSETS** | | | | | |
| Current assets: | | | | | |
| Pooled cash | $ 0 | $ 8,238 | $ 57,613 | $ 117,238 | $ 188,222 |
| Cash and cash equivalents | 1,024 | 1,024 | 1,024 | 1,024 | 1,024 |
| | 1,024 | 9,262 | 58,637 | 118,262 | 189,246 |
| **TOTAL ASSETS** | 1,024 | 9,262 | 58,637 | 118,262 | 189,246 |
| **LIABILITIES** | | | | | |
| Accrued payroll | 4,254 | 1,418 | 1,418 | 1,418 | 1,418 |
| Due to Delinquent Tax Fund | 226,653 | 213,746 | 200,110 | 185,633 | 170,263 |
| Due to General Fund | 31,189 | | | | |
| Unearned revenue | 14,566 | 14,566 | 14,566 | 14,566 | 14,566 |
| **Total liabilities (all current)** | 276,662 | 229,730 | 216,094 | 201,617 | 186,247 |
| **Net Assets** | | | | | |
| Unrestricted ( deficit) | (275,638) | (220,468) | (157,457) | (83,355) | 2,999 |
| **Total net assets** | $ (275,638) | $ (220,468) | $ (157,457) | $ (83,355) | $ 2,999 |

## ASSUMPTIONS:

1) postpone loan principle & interest for 2009- this was approved as part of original deficit elimination plan.
2) converted Fair Fund to Special Revenue vs Enterprise fund
3) BOC approved operating advance to Fair Fund from General Fund

# JACKSON COUNTY
# FAIR FUND
# PROFORMA INCOME STATEMENT
# FOR YEARS ENDING 2009 thru 2013

| | 2009 | 2010 | 2011 | 2012 | 2013 |
|---|---|---|---|---|---|
| **REVENUE** | | | | | |
| Fair | $ 684,068 | $ 737,575 | $ 759,702 | $ 782,493 | $ 805,968 |
| Non-fair | 116,164 | 104,000 | 114,400 | 125,840 | 138,424 |
| | 800,232 | 841,575 | 874,102 | 908,333 | 944,392 |
| **EXPENSE** | | | | | |
| Personnel | 193,443 | 126,878 | 130,684 | 134,605 | 138,643 |
| Fair expense | 420,844 | 358,850 | 369,616 | 380,704 | 392,125 |
| Other | 291,387 | 290,350 | 299,061 | 308,032 | 317,273 |
| Interest | - | 13,973 | 11,731 | 10,890 | 9,997 |
| | 905,674 | 790,051 | 811,091 | 834,231 | 858,038 |
| **NET PROFIT** | (105,442) | 51,524 | 63,011 | 74,102 | 86,354 |
| **CASH BALANCE -beg of year** | 74,253 | 0 | 8,238 | 57,613 | 117,238 |
| **Less (Add)-loan payments** | (31,189) | 43,286 | 13,636 | 14,477 | 15,370 |
| **CASH BALANCE -end of year** | $ 0 | $ 8,238 | $ 57,613 | $ 117,238 | $ 188,222 |

## ASSUMPTIONS:
1) built in a 3% inflation factor on fair revenue-(years 2011 thru 2013)
2) built in a 3% inflation factor on expenses-(years 2011 thru 2013)
3) assumed a 10% increase in non-fair revenue- the reason being our contractual arrangement with horse racing association allows fair board complete control over fairground facilities (years 2011 thru 2013)
4) personnel costs have been reduced as a result of 2 full time positions eliminated

# PERSONAL PROPERTY TAX FUND

# JACKSON COUNTY

## Org Key: 618000 PERSONAL PROP TAX ADMI

## Balance Sheet

| Org Key/Obj Code | Description | 07/31/2010 | | |
|---|---|---|---|---|
| 618000 000020 | CLAIM ON CASH | | 74,843.75 | |
| **Total Current Assets** | | | | 74,843.75 |
| 618000 144000 | OFFICE EQUIPMENT & FIXTUR | | 22,956.82 | |
| 618000 145000 | ALLO. DEPRECIATION-OFFICE | | (22,342.40) | |
| **Fixed Assets** | | | | 614.42 |
| | **Total Assets** | | | 75,458.17 |
| 618000 214618 | DUE TO OTHER UNITS | | 45,022.60 | |
| 618000 257100 | ACCRUED PAYROLL | | 1,470.24 | |
| 618000 260000 | ACCRUED SICK/VACATION | | 4,915.66 | |
| **Current Liabilities** | | | | 51,408.50 |
| | **Total Liabilities** | | | 51,408.50 |
| 618000 395000 | RETAINED EARNINGS | | (10,902.27) | |
| **Fund Equity** | | | | (10,902.27) |
| | **Fund Equity** | | | (10,902.27) |
| | **Result of Operations** | | | 34,951.94 |
| | **Total Liabilities and Fund Balance** | | | 75,458.17 |

# JACKSON COUNTY

## Budget to Actual (with Encumbrances)

Ledger: GL
Budget Level: OB
Report Date: 07/31/2010

| Object Description | Object | Budget | Actual | Encmbrnce | Balance | Percent Used |
|---|---|---|---|---|---|---|
| **Fund: PERSONAL PROPERTY TAX** | | | | | | |
| **Org. Key: 618100 ADMINISTRATION** | | | | | | |
| **REVENUE ACCOUNTS** | | | | | | |
| **Category: INTEREST & RENTALS** | | | | | | |
| TAX INTEREST | 445000 | 0.00 | 34,741.03 | 0.00 | -34,741.03 | 0.00% |
| INTEREST | 664000 | 0.00 | 22.98 | 0.00 | -22.98 | 0.00% |
| | **SubTotal:** | 0.00 | 34,764.01 | 0.00 | -34,764.01 | 0.00% |
| **Category: OTHER REVENUE** | | | | | | |
| COLLECTION FEE | 446000 | 0.00 | 14,083.58 | 0.00 | -14,083.58 | 0.00% |
| | **SubTotal:** | 0.00 | 14,083.58 | 0.00 | -14,083.58 | 0.00% |
| **EXPENSE ACCOUNTS** | | | | | | |
| **Category: PERSONNEL SERVICES** | | | | | | |
| WAGES-FULL TIME | 704000 | 0.00 | 24,504.00 | 0.00 | -24,504.00 | 0.00% |
| FICA | 715000 | 0.00 | 1,817.99 | 0.00 | -1,817.99 | 0.00% |
| HEALTH INSURANCE | 716000 | 0.00 | 7,560.00 | 0.00 | -7,560.00 | 0.00% |
| LIFE INSURANCE | 717000 | 0.00 | 126.00 | 0.00 | -126.00 | 0.00% |
| RETIREMENT | 718000 | 0.00 | 2,749.20 | 0.00 | -2,749.20 | 0.00% |
| WORKER'S COMPENSATION | 719000 | 0.00 | 184.17 | 0.00 | -184.17 | 0.00% |
| | **SubTotal:** | 0.00 | 36,941.36 | 0.00 | -36,941.36 | 0.00% |
| **Category: SUPPLIES AND MATERIALS** | | | | | | |
| POSTAGE | 729000 | 0.00 | 1,540.72 | 0.00 | -1,540.72 | 0.00% |
| | **SubTotal:** | 0.00 | 1,540.72 | 0.00 | -1,540.72 | 0.00% |
| **EXPENSE ACCOUNTS** | | | | | | |
| **Category: TRANSFERS OUT** | | | | | | |
| TRANSFER OUT-GENERAL FUND | 965101 | 0.00 | 1,299.50 | 0.00 | -1,299.50 | 0.00% |
| | **SubTotal:** | 0.00 | 1,299.50 | 0.00 | -1,299.50 | 0.00% |
| **ADMINISTRATION** | | | | | | |
| | **Revenue:** | 0.00 | 48,847.59 | 0.00 | -48,847.59 | 0.00 % |
| | **Expenses:** | 0.00 | 39,781.58 | 0.00 | -39,781.58 | 0.00 % |
| | **Net:** | 0.00 | 9,066.01 | 0.00 | -9,066.01 | |

# JACKSON COUNTY

## Budget to Actual (with Encumbrances)

Report Date: 07/31/2010

Ledger: GL
Budget Level: OB

| Object Description | Object | Budget | Actual | Encmbrnce | Balance | Percent Used |
|---|---|---|---|---|---|---|
| **Org. Key: 618120** **RIVERWALK SALE PP** | | | | | | |
| **REVENUE ACCOUNTS** | | | | | | |
| **Category: OTHER REVENUE** | | | | | | |
| PROPERTY SALES PROCEEDS | 644100 | 0.00 | 25,885.93 | 0.00 | -25,885.93 | 0.00% |
| | **SubTotal:** | 0.00 | 25,885.93 | 0.00 | -25,885.93 | 0.00% |
| **RIVERWALK SALE PP** | | | | | | |
| | **Revenue:** | 0.00 | 25,885.93 | 0.00 | -25,885.93 | 0.00 % |
| | **Expenses:** | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| | **Net:** | 0.00 | 25,885.93 | 0.00 | -25,885.93 | |

# JACKSON COUNTY

## Budget to Actual (with Encumbrances)

Report Date: 07/31/2010

Ledger: GL
Budget Level: OB

| Object Description | Object | Budget | Actual | Encmbrnce | Balance | Percent Used |
|---|---|---|---|---|---|---|
| PERSONAL PROPERTY TAX | | | | | | |
| | Revenue: | 0.00 | 74,733.52 | 0.00 | -74,733.52 | 0.00 % |
| | Expenses: | 0.00 | 39,781.58 | 0.00 | -39,781.58 | 0.00 % |
| | Net: | 0.00 | 34,951.94 | 0.00 | -34,951.94 | |

# BROWNFIELD REDEVELOPMENT AUTHORITY

# JACKSON COUNTY
# BROWNFIELD REDEVELOPMENT AUTHORITY
# PROFORMA BALANCE SHEET
# FOR YEARS 2009 THRU 2011

| | 2009 | 2010 | 2011 |
|---|---|---|---|
| **ASSETS** | | | |
| Current assets: | | | |
| Cash and cash equivalents | $ 68,060 | $ 104,635 | $ 144,172 |
| Accounts receivable | 11,320 | 11,320 | 11,320 |
| Note receivable-Zimmer Marble | 710,734 | 678,159 | 642,622 |
| **Total** | 790,114 | 794,114 | 798,114 |
| **LIABILITIES** | | | |
| Accounts payable | 11,320 | 3,773 | 3,773 |
| Due to Delinquent Tax Fund | 117,500 | 117,500 | 117,500 |
| Deferred revenue-Zimmer Marble | 710,734 | 678,159 | 642,622 |
| **Total** | 839,554 | 799,432 | 763,895 |
| **Net Assets** | | | |
| Unrestricted ( deficit) | (49,440) | (5,318) | 34,219 |
| **Total net assets** | $ (49,440) | $ (5,318) | $ 34,219 |

## ASSUMPTIONS:

1) assumed net cash increase equals net profit & loan payments
2) assumed all Balance Sheet accounts remain same except Zimmer loan

# JACKSON COUNTY
# BROWNFIELD REDEVELOPMENT AUTHORITY
# PROFORMA INCOME STATEMENT
# FOR YEARS ENDING 2010 thru 2011

| | 2010 | 2011 |
|---|---|---|
| **REVENUE-net** | $ 80,600 | $ 80,600 |
| **EXPENSE-net** | 76,600 | 76,600 |
| **NET PROFIT** | 4,000 | 4,000 |
| **CASH BALANCE -beg of year** | 68,060 | 104,635 |
| **Less (Add)-loan payments** | (32,575) | (35,537) |
| **CASH BALANCE -end of year** | $ 104,635 | $ 144,172 |

## ASSUMPTIONS:

1) assumed 2010 thru 2012 revenue would approxiamete 2009
2) assumed expenses would be $76,600 - 2010 thru 2012
3) assumed Zimmer Marble loan collections per schedule

ZM Properties, LLC
Brownfield Revolving Loan

# Brownfield Cleanup Revolving Loan

| | Enter Values |
|---|---|
| Loan Amount | $710,734.20 |
| Annual Interest Rate | 0.00% |
| Loan Period in Years | 20 |
| Start Date of Loan | 1/1/2010 |

| | |
|---|---|
| Monthly Payment | $2,961.39 |
| Number of Payments | 240 |
| Total Interest | ($0.06) |
| Total Cost of Loan | $710,734.14 |

| No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|
| 1 | 2/1/2010 | $ 710,734.20 | $ 2,961.39 | $ 2,961.39 | $ 0.00 | $ 707,772.81 |
| 2 | 3/1/2010 | 707,772.81 | 2,961.39 | 2,961.39 | 0.00 | 704,811.42 |
| 3 | 4/1/2010 | 704,811.42 | 2,961.39 | 2,961.39 | 0.00 | 701,850.02 |
| 4 | 5/1/2010 | 701,850.02 | 2,961.39 | 2,961.39 | 0.00 | 698,888.63 |
| 5 | 6/1/2010 | 698,888.63 | 2,961.39 | 2,961.39 | 0.00 | 695,927.24 |
| 6 | 7/1/2010 | 695,927.24 | 2,961.39 | 2,961.39 | 0.00 | 692,965.85 |
| 7 | 8/1/2010 | 692,965.85 | 2,961.39 | 2,961.39 | 0.00 | 690,004.45 |
| 8 | 9/1/2010 | 690,004.45 | 2,961.39 | 2,961.39 | 0.00 | 687,043.06 |
| 9 | 10/1/2010 | 687,043.06 | 2,961.39 | 2,961.39 | 0.00 | 684,081.67 |
| 10 | 11/1/2010 | 684,081.67 | 2,961.39 | 2,961.39 | 0.00 | 681,120.28 |
| 11 | 12/1/2010 | 681,120.28 | 2,961.39 | 2,961.39 | 0.00 | 678,158.88 |
| 12 | 1/1/2011 | 678,158.88 | 2,961.39 | 2,961.39 | 0.00 | 675,197.49 |
| 13 | 2/1/2011 | 675,197.49 | 2,961.39 | 2,961.39 | 0.00 | 672,236.10 |
| 14 | 3/1/2011 | 672,236.10 | 2,961.39 | 2,961.39 | 0.00 | 669,274.71 |
| 15 | 4/1/2011 | 669,274.71 | 2,961.39 | 2,961.39 | 0.00 | 666,313.31 |
| 16 | 5/1/2011 | 666,313.31 | 2,961.39 | 2,961.39 | 0.00 | 663,351.92 |
| 17 | 6/1/2011 | 663,351.92 | 2,961.39 | 2,961.39 | 0.00 | 660,390.53 |
| 18 | 7/1/2011 | 660,390.53 | 2,961.39 | 2,961.39 | 0.00 | 657,429.14 |
| 19 | 8/1/2011 | 657,429.14 | 2,961.39 | 2,961.39 | 0.00 | 654,467.74 |
| 20 | 9/1/2011 | 654,467.74 | 2,961.39 | 2,961.39 | 0.00 | 651,506.35 |
| 21 | 10/1/2011 | 651,506.35 | 2,961.39 | 2,961.39 | 0.00 | 648,544.96 |
| 22 | 11/1/2011 | 648,544.96 | 2,961.39 | 2,961.39 | 0.00 | 645,583.57 |
| 23 | 12/1/2011 | 645,583.57 | 2,961.39 | 2,961.39 | 0.00 | 642,622.17 |
| 24 | 1/1/2012 | 642,622.17 | 2,961.39 | 2,961.39 | 0.00 | 639,660.78 |
| 25 | 2/1/2012 | 639,660.78 | 2,961.39 | 2,961.39 | 0.00 | 636,699.39 |
| 26 | 3/1/2012 | 636,699.39 | 2,961.39 | 2,961.39 | 0.00 | 633,738.00 |
| 27 | 4/1/2012 | 633,738.00 | 2,961.39 | 2,961.39 | 0.00 | 630,776.60 |
| 28 | 5/1/2012 | 630,776.60 | 2,961.39 | 2,961.39 | 0.00 | 627,815.21 |
| 29 | 6/1/2012 | 627,815.21 | 2,961.39 | 2,961.39 | 0.00 | 624,853.82 |
| 30 | 7/1/2012 | 624,853.82 | 2,961.39 | 2,961.39 | 0.00 | 621,892.43 |
| 31 | 8/1/2012 | 621,892.43 | 2,961.39 | 2,961.39 | 0.00 | 618,931.03 |

ZM Properties, LLC
Brownfield Revolving Loan

| No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|
| 32 | 9/1/2012 | 618,931.03 | 2,961.39 | 2,961.39 | 0.00 | 615,969.64 |
| 33 | 10/1/2012 | 615,969.64 | 2,961.39 | 2,961.39 | 0.00 | 613,008.25 |
| 34 | 11/1/2012 | 613,008.25 | 2,961.39 | 2,961.39 | 0.00 | 610,046.86 |
| 35 | 12/1/2012 | 610,046.86 | 2,961.39 | 2,961.39 | 0.00 | 607,085.46 |
| 36 | 1/1/2013 | 607,085.46 | 2,961.39 | 2,961.39 | 0.00 | 604,124.07 |
| 37 | 2/1/2013 | 604,124.07 | 2,961.39 | 2,961.39 | 0.00 | 601,162.68 |
| 38 | 3/1/2013 | 601,162.68 | 2,961.39 | 2,961.39 | 0.00 | 598,201.29 |
| 39 | 4/1/2013 | 598,201.29 | 2,961.39 | 2,961.39 | 0.00 | 595,239.89 |
| 40 | 5/1/2013 | 595,239.89 | 2,961.39 | 2,961.39 | 0.00 | 592,278.50 |
| 41 | 6/1/2013 | 592,278.50 | 2,961.39 | 2,961.39 | 0.00 | 589,317.11 |
| 42 | 7/1/2013 | 589,317.11 | 2,961.39 | 2,961.39 | 0.00 | 586,355.72 |
| 43 | 8/1/2013 | 586,355.72 | 2,961.39 | 2,961.39 | 0.00 | 583,394.32 |
| 44 | 9/1/2013 | 583,394.32 | 2,961.39 | 2,961.39 | 0.00 | 580,432.93 |
| 45 | 10/1/2013 | 580,432.93 | 2,961.39 | 2,961.39 | 0.00 | 577,471.54 |
| 46 | 11/1/2013 | 577,471.54 | 2,961.39 | 2,961.39 | 0.00 | 574,510.15 |
| 47 | 12/1/2013 | 574,510.15 | 2,961.39 | 2,961.39 | 0.00 | 571,548.75 |
| 48 | 1/1/2014 | 571,548.75 | 2,961.39 | 2,961.39 | 0.00 | 568,587.36 |
| 49 | 2/1/2014 | 568,587.36 | 2,961.39 | 2,961.39 | 0.00 | 565,625.97 |
| 50 | 3/1/2014 | 565,625.97 | 2,961.39 | 2,961.39 | 0.00 | 562,664.58 |
| 51 | 4/1/2014 | 562,664.58 | 2,961.39 | 2,961.39 | 0.00 | 559,703.18 |
| 52 | 5/1/2014 | 559,703.18 | 2,961.39 | 2,961.39 | 0.00 | 556,741.79 |
| 53 | 6/1/2014 | 556,741.79 | 2,961.39 | 2,961.39 | 0.00 | 553,780.40 |
| 54 | 7/1/2014 | 553,780.40 | 2,961.39 | 2,961.39 | 0.00 | 550,819.01 |
| 55 | 8/1/2014 | 550,819.01 | 2,961.39 | 2,961.39 | 0.00 | 547,857.61 |
| 56 | 9/1/2014 | 547,857.61 | 2,961.39 | 2,961.39 | 0.00 | 544,896.22 |
| 57 | 10/1/2014 | 544,896.22 | 2,961.39 | 2,961.39 | 0.00 | 541,934.83 |
| 58 | 11/1/2014 | 541,934.83 | 2,961.39 | 2,961.39 | 0.00 | 538,973.44 |
| 59 | 12/1/2014 | 538,973.44 | 2,961.39 | 2,961.39 | 0.00 | 536,012.04 |
| 60 | 1/1/2015 | 536,012.04 | 2,961.39 | 2,961.39 | 0.00 | 533,050.65 |
| 61 | 2/1/2015 | 533,050.65 | 2,961.39 | 2,961.39 | 0.00 | 530,089.26 |
| 62 | 3/1/2015 | 530,089.26 | 2,961.39 | 2,961.39 | 0.00 | 527,127.87 |
| 63 | 4/1/2015 | 527,127.87 | 2,961.39 | 2,961.39 | 0.00 | 524,166.47 |
| 64 | 5/1/2015 | 524,166.47 | 2,961.39 | 2,961.39 | 0.00 | 521,205.08 |
| 65 | 6/1/2015 | 521,205.08 | 2,961.39 | 2,961.39 | 0.00 | 518,243.69 |
| 66 | 7/1/2015 | 518,243.69 | 2,961.39 | 2,961.39 | 0.00 | 515,282.30 |
| 67 | 8/1/2015 | 515,282.30 | 2,961.39 | 2,961.39 | 0.00 | 512,320.90 |
| 68 | 9/1/2015 | 512,320.90 | 2,961.39 | 2,961.39 | 0.00 | 509,359.51 |
| 69 | 10/1/2015 | 509,359.51 | 2,961.39 | 2,961.39 | 0.00 | 506,398.12 |
| 70 | 11/1/2015 | 506,398.12 | 2,961.39 | 2,961.39 | 0.00 | 503,436.73 |
| 71 | 12/1/2015 | 503,436.73 | 2,961.39 | 2,961.39 | 0.00 | 500,475.33 |
| 72 | 1/1/2016 | 500,475.33 | 2,961.39 | 2,961.39 | 0.00 | 497,513.94 |
| 73 | 2/1/2016 | 497,513.94 | 2,961.39 | 2,961.39 | 0.00 | 494,552.55 |
| 74 | 3/1/2016 | 494,552.55 | 2,961.39 | 2,961.39 | 0.00 | 491,591.16 |
| 75 | 4/1/2016 | 491,591.16 | 2,961.39 | 2,961.39 | 0.00 | 488,629.76 |
| 76 | 5/1/2016 | 488,629.76 | 2,961.39 | 2,961.39 | 0.00 | 485,668.37 |
| 77 | 6/1/2016 | 485,668.37 | 2,961.39 | 2,961.39 | 0.00 | 482,706.98 |
| 78 | 7/1/2016 | 482,706.98 | 2,961.39 | 2,961.39 | 0.00 | 479,745.59 |
| 79 | 8/1/2016 | 479,745.59 | 2,961.39 | 2,961.39 | 0.00 | 476,784.19 |

ZM Properties, LLC
Brownfield Revolving Loan

| No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|
| 80 | 9/1/2016 | 476,784.19 | 2,961.39 | 2,961.39 | 0.00 | 473,822.80 |
| 81 | 10/1/2016 | 473,822.80 | 2,961.39 | 2,961.39 | 0.00 | 470,861.41 |
| 82 | 11/1/2016 | 470,861.41 | 2,961.39 | 2,961.39 | 0.00 | 467,900.02 |
| 83 | 12/1/2016 | 467,900.02 | 2,961.39 | 2,961.39 | 0.00 | 464,938.62 |
| 84 | 1/1/2017 | 464,938.62 | 2,961.39 | 2,961.39 | 0.00 | 461,977.23 |
| 85 | 2/1/2017 | 461,977.23 | 2,961.39 | 2,961.39 | 0.00 | 459,015.84 |
| 86 | 3/1/2017 | 459,015.84 | 2,961.39 | 2,961.39 | 0.00 | 456,054.45 |
| 87 | 4/1/2017 | 456,054.45 | 2,961.39 | 2,961.39 | 0.00 | 453,093.05 |
| 88 | 5/1/2017 | 453,093.05 | 2,961.39 | 2,961.39 | 0.00 | 450,131.66 |
| 89 | 6/1/2017 | 450,131.66 | 2,961.39 | 2,961.39 | 0.00 | 447,170.27 |
| 90 | 7/1/2017 | 447,170.27 | 2,961.39 | 2,961.39 | 0.00 | 444,208.88 |
| 91 | 8/1/2017 | 444,208.88 | 2,961.39 | 2,961.39 | 0.00 | 441,247.48 |
| 92 | 9/1/2017 | 441,247.48 | 2,961.39 | 2,961.39 | 0.00 | 438,286.09 |
| 93 | 10/1/2017 | 438,286.09 | 2,961.39 | 2,961.39 | 0.00 | 435,324.70 |
| 94 | 11/1/2017 | 435,324.70 | 2,961.39 | 2,961.39 | 0.00 | 432,363.31 |
| 95 | 12/1/2017 | 432,363.31 | 2,961.39 | 2,961.39 | 0.00 | 429,401.91 |
| 96 | 1/1/2018 | 429,401.91 | 2,961.39 | 2,961.39 | 0.00 | 426,440.52 |
| 97 | 2/1/2018 | 426,440.52 | 2,961.39 | 2,961.39 | 0.00 | 423,479.13 |
| 98 | 3/1/2018 | 423,479.13 | 2,961.39 | 2,961.39 | 0.00 | 420,517.74 |
| 99 | 4/1/2018 | 420,517.74 | 2,961.39 | 2,961.39 | 0.00 | 417,556.34 |
| 100 | 5/1/2018 | 417,556.34 | 2,961.39 | 2,961.39 | 0.00 | 414,594.95 |
| 101 | 6/1/2018 | 414,594.95 | 2,961.39 | 2,961.39 | 0.00 | 411,633.56 |
| 102 | 7/1/2018 | 411,633.56 | 2,961.39 | 2,961.39 | 0.00 | 408,672.17 |
| 103 | 8/1/2018 | 408,672.17 | 2,961.39 | 2,961.39 | 0.00 | 405,710.77 |
| 104 | 9/1/2018 | 405,710.77 | 2,961.39 | 2,961.39 | 0.00 | 402,749.38 |
| 105 | 10/1/2018 | 402,749.38 | 2,961.39 | 2,961.39 | 0.00 | 399,787.99 |
| 106 | 11/1/2018 | 399,787.99 | 2,961.39 | 2,961.39 | 0.00 | 396,826.60 |
| 107 | 12/1/2018 | 396,826.60 | 2,961.39 | 2,961.39 | 0.00 | 393,865.20 |
| 108 | 1/1/2019 | 393,865.20 | 2,961.39 | 2,961.39 | 0.00 | 390,903.81 |
| 109 | 2/1/2019 | 390,903.81 | 2,961.39 | 2,961.39 | 0.00 | 387,942.42 |
| 110 | 3/1/2019 | 387,942.42 | 2,961.39 | 2,961.39 | 0.00 | 384,981.03 |
| 111 | 4/1/2019 | 384,981.03 | 2,961.39 | 2,961.39 | 0.00 | 382,019.63 |
| 112 | 5/1/2019 | 382,019.63 | 2,961.39 | 2,961.39 | 0.00 | 379,058.24 |
| 113 | 6/1/2019 | 379,058.24 | 2,961.39 | 2,961.39 | 0.00 | 376,096.85 |
| 114 | 7/1/2019 | 376,096.85 | 2,961.39 | 2,961.39 | 0.00 | 373,135.46 |
| 115 | 8/1/2019 | 373,135.46 | 2,961.39 | 2,961.39 | 0.00 | 370,174.06 |
| 116 | 9/1/2019 | 370,174.06 | 2,961.39 | 2,961.39 | 0.00 | 367,212.67 |
| 117 | 10/1/2019 | 367,212.67 | 2,961.39 | 2,961.39 | 0.00 | 364,251.28 |
| 118 | 11/1/2019 | 364,251.28 | 2,961.39 | 2,961.39 | 0.00 | 361,289.89 |
| 119 | 12/1/2019 | 361,289.89 | 2,961.39 | 2,961.39 | 0.00 | 358,328.49 |
| 120 | 1/1/2020 | 358,328.49 | 2,961.39 | 2,961.39 | 0.00 | 355,367.10 |
| 121 | 2/1/2020 | 355,367.10 | 2,961.39 | 2,961.39 | 0.00 | 352,405.71 |
| 122 | 3/1/2020 | 352,405.71 | 2,961.39 | 2,961.39 | 0.00 | 349,444.32 |
| 123 | 4/1/2020 | 349,444.32 | 2,961.39 | 2,961.39 | 0.00 | 346,482.92 |
| 124 | 5/1/2020 | 346,482.92 | 2,961.39 | 2,961.39 | 0.00 | 343,521.53 |
| 125 | 6/1/2020 | 343,521.53 | 2,961.39 | 2,961.39 | 0.00 | 340,560.14 |
| 126 | 7/1/2020 | 340,560.14 | 2,961.39 | 2,961.39 | 0.00 | 337,598.75 |
| 127 | 8/1/2020 | 337,598.75 | 2,961.39 | 2,961.39 | 0.00 | 334,637.35 |

ZM Properties, LLC
Brownfield Revolving Loan

| No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|
| 128 | 9/1/2020 | 334,637.35 | 2,961.39 | 2,961.39 | 0.00 | 331,675.96 |
| 129 | 10/1/2020 | 331,675.96 | 2,961.39 | 2,961.39 | 0.00 | 328,714.57 |
| 130 | 11/1/2020 | 328,714.57 | 2,961.39 | 2,961.39 | 0.00 | 325,753.18 |
| 131 | 12/1/2020 | 325,753.18 | 2,961.39 | 2,961.39 | 0.00 | 322,791.78 |
| 132 | 1/1/2021 | 322,791.78 | 2,961.39 | 2,961.39 | 0.00 | 319,830.39 |
| 133 | 2/1/2021 | 319,830.39 | 2,961.39 | 2,961.39 | 0.00 | 316,869.00 |
| 134 | 3/1/2021 | 316,869.00 | 2,961.39 | 2,961.39 | 0.00 | 313,907.61 |
| 135 | 4/1/2021 | 313,907.61 | 2,961.39 | 2,961.39 | 0.00 | 310,946.21 |
| 136 | 5/1/2021 | 310,946.21 | 2,961.39 | 2,961.39 | 0.00 | 307,984.82 |
| 137 | 6/1/2021 | 307,984.82 | 2,961.39 | 2,961.39 | 0.00 | 305,023.43 |
| 138 | 7/1/2021 | 305,023.43 | 2,961.39 | 2,961.39 | 0.00 | 302,062.04 |
| 139 | 8/1/2021 | 302,062.04 | 2,961.39 | 2,961.39 | 0.00 | 299,100.64 |
| 140 | 9/1/2021 | 299,100.64 | 2,961.39 | 2,961.39 | 0.00 | 296,139.25 |
| 141 | 10/1/2021 | 296,139.25 | 2,961.39 | 2,961.39 | 0.00 | 293,177.86 |
| 142 | 11/1/2021 | 293,177.86 | 2,961.39 | 2,961.39 | 0.00 | 290,216.47 |
| 143 | 12/1/2021 | 290,216.47 | 2,961.39 | 2,961.39 | 0.00 | 287,255.07 |
| 144 | 1/1/2022 | 287,255.07 | 2,961.39 | 2,961.39 | 0.00 | 284,293.68 |
| 145 | 2/1/2022 | 284,293.68 | 2,961.39 | 2,961.39 | 0.00 | 281,332.29 |
| 146 | 3/1/2022 | 281,332.29 | 2,961.39 | 2,961.39 | 0.00 | 278,370.90 |
| 147 | 4/1/2022 | 278,370.90 | 2,961.39 | 2,961.39 | 0.00 | 275,409.50 |
| 148 | 5/1/2022 | 275,409.50 | 2,961.39 | 2,961.39 | 0.00 | 272,448.11 |
| 149 | 6/1/2022 | 272,448.11 | 2,961.39 | 2,961.39 | 0.00 | 269,486.72 |
| 150 | 7/1/2022 | 269,486.72 | 2,961.39 | 2,961.39 | 0.00 | 266,525.33 |
| 151 | 8/1/2022 | 266,525.33 | 2,961.39 | 2,961.39 | 0.00 | 263,563.93 |
| 152 | 9/1/2022 | 263,563.93 | 2,961.39 | 2,961.39 | 0.00 | 260,602.54 |
| 153 | 10/1/2022 | 260,602.54 | 2,961.39 | 2,961.39 | 0.00 | 257,641.15 |
| 154 | 11/1/2022 | 257,641.15 | 2,961.39 | 2,961.39 | 0.00 | 254,679.76 |
| 155 | 12/1/2022 | 254,679.76 | 2,961.39 | 2,961.39 | 0.00 | 251,718.36 |
| 156 | 1/1/2023 | 251,718.36 | 2,961.39 | 2,961.39 | 0.00 | 248,756.97 |
| 157 | 2/1/2023 | 248,756.97 | 2,961.39 | 2,961.39 | 0.00 | 245,795.58 |
| 158 | 3/1/2023 | 245,795.58 | 2,961.39 | 2,961.39 | 0.00 | 242,834.19 |
| 159 | 4/1/2023 | 242,834.19 | 2,961.39 | 2,961.39 | 0.00 | 239,872.79 |
| 160 | 5/1/2023 | 239,872.79 | 2,961.39 | 2,961.39 | 0.00 | 236,911.40 |
| 161 | 6/1/2023 | 236,911.40 | 2,961.39 | 2,961.39 | 0.00 | 233,950.01 |
| 162 | 7/1/2023 | 233,950.01 | 2,961.39 | 2,961.39 | 0.00 | 230,988.62 |
| 163 | 8/1/2023 | 230,988.62 | 2,961.39 | 2,961.39 | 0.00 | 228,027.22 |
| 164 | 9/1/2023 | 228,027.22 | 2,961.39 | 2,961.39 | 0.00 | 225,065.83 |
| 165 | 10/1/2023 | 225,065.83 | 2,961.39 | 2,961.39 | 0.00 | 222,104.44 |
| 166 | 11/1/2023 | 222,104.44 | 2,961.39 | 2,961.39 | 0.00 | 219,143.05 |
| 167 | 12/1/2023 | 219,143.05 | 2,961.39 | 2,961.39 | 0.00 | 216,181.65 |
| 168 | 1/1/2024 | 216,181.65 | 2,961.39 | 2,961.39 | 0.00 | 213,220.26 |
| 169 | 2/1/2024 | 213,220.26 | 2,961.39 | 2,961.39 | 0.00 | 210,258.87 |
| 170 | 3/1/2024 | 210,258.87 | 2,961.39 | 2,961.39 | 0.00 | 207,297.48 |
| 171 | 4/1/2024 | 207,297.48 | 2,961.39 | 2,961.39 | 0.00 | 204,336.08 |
| 172 | 5/1/2024 | 204,336.08 | 2,961.39 | 2,961.39 | 0.00 | 201,374.69 |
| 173 | 6/1/2024 | 201,374.69 | 2,961.39 | 2,961.39 | 0.00 | 198,413.30 |
| 174 | 7/1/2024 | 198,413.30 | 2,961.39 | 2,961.39 | 0.00 | 195,451.91 |
| 175 | 8/1/2024 | 195,451.91 | 2,961.39 | 2,961.39 | 0.00 | 192,490.51 |

ZM Properties, LLC
Brownfield Revolving Loan

| No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|
| 176 | 9/1/2024 | 192,490.51 | 2,961.39 | 2,961.39 | 0.00 | 189,529.12 |
| 177 | 10/1/2024 | 189,529.12 | 2,961.39 | 2,961.39 | 0.00 | 186,567.73 |
| 178 | 11/1/2024 | 186,567.73 | 2,961.39 | 2,961.39 | 0.00 | 183,606.34 |
| 179 | 12/1/2024 | 183,606.34 | 2,961.39 | 2,961.39 | 0.00 | 180,644.94 |
| 180 | 1/1/2025 | 180,644.94 | 2,961.39 | 2,961.39 | 0.00 | 177,683.55 |
| 181 | 2/1/2025 | 177,683.55 | 2,961.39 | 2,961.39 | 0.00 | 174,722.16 |
| 182 | 3/1/2025 | 174,722.16 | 2,961.39 | 2,961.39 | 0.00 | 171,760.77 |
| 183 | 4/1/2025 | 171,760.77 | 2,961.39 | 2,961.39 | 0.00 | 168,799.37 |
| 184 | 5/1/2025 | 168,799.37 | 2,961.39 | 2,961.39 | 0.00 | 165,837.98 |
| 185 | 6/1/2025 | 165,837.98 | 2,961.39 | 2,961.39 | 0.00 | 162,876.59 |
| 186 | 7/1/2025 | 162,876.59 | 2,961.39 | 2,961.39 | 0.00 | 159,915.20 |
| 187 | 8/1/2025 | 159,915.20 | 2,961.39 | 2,961.39 | 0.00 | 156,953.80 |
| 188 | 9/1/2025 | 156,953.80 | 2,961.39 | 2,961.39 | 0.00 | 153,992.41 |
| 189 | 10/1/2025 | 153,992.41 | 2,961.39 | 2,961.39 | 0.00 | 151,031.02 |
| 190 | 11/1/2025 | 151,031.02 | 2,961.39 | 2,961.39 | 0.00 | 148,069.63 |
| 191 | 12/1/2025 | 148,069.63 | 2,961.39 | 2,961.39 | 0.00 | 145,108.23 |
| 192 | 1/1/2026 | 145,108.23 | 2,961.39 | 2,961.39 | 0.00 | 142,146.84 |
| 193 | 2/1/2026 | 142,146.84 | 2,961.39 | 2,961.39 | 0.00 | 139,185.45 |
| 194 | 3/1/2026 | 139,185.45 | 2,961.39 | 2,961.39 | 0.00 | 136,224.06 |
| 195 | 4/1/2026 | 136,224.06 | 2,961.39 | 2,961.39 | 0.00 | 133,262.66 |
| 196 | 5/1/2026 | 133,262.66 | 2,961.39 | 2,961.39 | 0.00 | 130,301.27 |
| 197 | 6/1/2026 | 130,301.27 | 2,961.39 | 2,961.39 | 0.00 | 127,339.88 |
| 198 | 7/1/2026 | 127,339.88 | 2,961.39 | 2,961.39 | 0.00 | 124,378.49 |
| 199 | 8/1/2026 | 124,378.49 | 2,961.39 | 2,961.39 | 0.00 | 121,417.09 |
| 200 | 9/1/2026 | 121,417.09 | 2,961.39 | 2,961.39 | 0.00 | 118,455.70 |
| 201 | 10/1/2026 | 118,455.70 | 2,961.39 | 2,961.39 | 0.00 | 115,494.31 |
| 202 | 11/1/2026 | 115,494.31 | 2,961.39 | 2,961.39 | 0.00 | 112,532.92 |
| 203 | 12/1/2026 | 112,532.92 | 2,961.39 | 2,961.39 | 0.00 | 109,571.52 |
| 204 | 1/1/2027 | 109,571.52 | 2,961.39 | 2,961.39 | 0.00 | 106,610.13 |
| 205 | 2/1/2027 | 106,610.13 | 2,961.39 | 2,961.39 | 0.00 | 103,648.74 |
| 206 | 3/1/2027 | 103,648.74 | 2,961.39 | 2,961.39 | 0.00 | 100,687.35 |
| 207 | 4/1/2027 | 100,687.35 | 2,961.39 | 2,961.39 | 0.00 | 97,725.95 |
| 208 | 5/1/2027 | 97,725.95 | 2,961.39 | 2,961.39 | 0.00 | 94,764.56 |
| 209 | 6/1/2027 | 94,764.56 | 2,961.39 | 2,961.39 | 0.00 | 91,803.17 |
| 210 | 7/1/2027 | 91,803.17 | 2,961.39 | 2,961.39 | 0.00 | 88,841.78 |
| 211 | 8/1/2027 | 88,841.78 | 2,961.39 | 2,961.39 | 0.00 | 85,880.38 |
| 212 | 9/1/2027 | 85,880.38 | 2,961.39 | 2,961.39 | 0.00 | 82,918.99 |
| 213 | 10/1/2027 | 82,918.99 | 2,961.39 | 2,961.39 | 0.00 | 79,957.60 |
| 214 | 11/1/2027 | 79,957.60 | 2,961.39 | 2,961.39 | 0.00 | 76,996.21 |
| 215 | 12/1/2027 | 76,996.21 | 2,961.39 | 2,961.39 | 0.00 | 74,034.81 |
| 216 | 1/1/2028 | 74,034.81 | 2,961.39 | 2,961.39 | 0.00 | 71,073.42 |
| 217 | 2/1/2028 | 71,073.42 | 2,961.39 | 2,961.39 | 0.00 | 68,112.03 |
| 218 | 3/1/2028 | 68,112.03 | 2,961.39 | 2,961.39 | 0.00 | 65,150.64 |
| 219 | 4/1/2028 | 65,150.64 | 2,961.39 | 2,961.39 | 0.00 | 62,189.24 |
| 220 | 5/1/2028 | 62,189.24 | 2,961.39 | 2,961.39 | 0.00 | 59,227.85 |
| 221 | 6/1/2028 | 59,227.85 | 2,961.39 | 2,961.39 | 0.00 | 56,266.46 |
| 222 | 7/1/2028 | 56,266.46 | 2,961.39 | 2,961.39 | 0.00 | 53,305.07 |
| 223 | 8/1/2028 | 53,305.07 | 2,961.39 | 2,961.39 | 0.00 | 50,343.67 |

ZM Properties, LLC
Brownfield Revolving Loan

| | No. | Payment Date | Beginning Balance | Payment | Principal | Interest | Ending Balance |
|---|---|---|---|---|---|---|---|
| | 224 | 9/1/2028 | 50,343.67 | 2,961.39 | 2,961.39 | 0.00 | 47,382.28 |
| | 225 | 10/1/2028 | 47,382.28 | 2,961.39 | 2,961.39 | 0.00 | 44,420.89 |
| | 226 | 11/1/2028 | 44,420.89 | 2,961.39 | 2,961.39 | 0.00 | 41,459.50 |
| | 227 | 12/1/2028 | 41,459.50 | 2,961.39 | 2,961.39 | 0.00 | 38,498.10 |
| | 228 | 1/1/2029 | 38,498.10 | 2,961.39 | 2,961.39 | 0.00 | 35,536.71 |
| | 229 | 2/1/2029 | 35,536.71 | 2,961.39 | 2,961.39 | 0.00 | 32,575.32 |
| | 230 | 3/1/2029 | 32,575.32 | 2,961.39 | 2,961.39 | 0.00 | 29,613.93 |
| | 231 | 4/1/2029 | 29,613.93 | 2,961.39 | 2,961.39 | 0.00 | 26,652.53 |
| | 232 | 5/1/2029 | 26,652.53 | 2,961.39 | 2,961.39 | 0.00 | 23,691.14 |
| | 233 | 6/1/2029 | 23,691.14 | 2,961.39 | 2,961.39 | 0.00 | 20,729.75 |
| | 234 | 7/1/2029 | 20,729.75 | 2,961.39 | 2,961.39 | 0.00 | 17,768.36 |
| | 235 | 8/1/2029 | 17,768.36 | 2,961.39 | 2,961.39 | 0.00 | 14,806.96 |
| | 236 | 9/1/2029 | 14,806.96 | 2,961.39 | 2,961.39 | 0.00 | 11,845.57 |
| | 237 | 10/1/2029 | 11,845.57 | 2,961.39 | 2,961.39 | 0.00 | 8,884.18 |
| | 238 | 11/1/2029 | 8,884.18 | 2,961.39 | 2,961.39 | 0.00 | 5,922.79 |
| | 239 | 12/1/2029 | 5,922.79 | 2,961.39 | 2,961.39 | 0.00 | 2,961.39 |
| | 240 | 1/1/2030 | 2,961.39 | 2,961.39 | 2,961.39 | 0.00 | 0.00 |

**Jackson County Department on Aging**
**August 2010 Budget Adjustment Summary**

| | Revenue Change | Expense Change | Net Org Key Change | |
|---|---|---|---|---|
| **101670** Home Care | 3,650 | -2,410 | -6,060 | |
| **101671** Senior Centers | 2,000 | 2,250 | 250 | |
| **101673** Meals on Wheels | -18,000 | -14,975 | 3,025 | |
| **101674** Congregate Meals | 400 | -2,750 | -3,150 | |
| **101677** Grandparent/Caregiver | -1,190 | -635 | 555 | |
| **101678** Geriatric Mental Health (Alzh. Respite) | 8,580 | 3,854 | -4,726 | |
| | -4,560 | -14,666 | -10,106 | Net department reduction |

<u>Summary:</u>

101670 Home Care grant revenue more than expected. Move PT wage to Casual; lower retirement cost.
101671 Use additional senior center newsletter advertising revenue to purchase senior center items.
101673 FT employee changed to In-Lieu insurance; food cost down.
Supplement Recovery Act money for meal delivery van; buy new instead of used.
101674 PT Cook position temporarily vacant.
101677 Grant funds no longer paying for annual conference.
101678 LifeWays depression and memory screen funds renewed to previous amount.
Use revenue increase to reinstate previously reduced Alzheimer's Respite.

M. Wandell

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**REVENUE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 670 | 676 | 006 | Respite Care Grant | 56,000 | 1,200 | | 57,200 |
| 101 | 670 | 696 | 045 | Grant Homemaker Personal Care | 119,600 | 3,400 | | 123,000 |
| 101 | 670 | 695 | 000 | Misc. Revenue | 10,000 | | 1,000 | 9,000 |
| 101 | 670 | 685 | 000 | Reimbursement | 75 | 50 | | 125 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 4,650 | 1,000 | 3,650 |

REASONING:

Portion of Oct. - Dec. 2009 grant reimbursement postponed until 2010.
Misc. revenue from Dept. of Human Services Chore Services less than expected YTD.
Increase Reimbursement amount, for staff paying part of training expenses.

DEPT HEAD [signature] DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| LINE ITEM<br>FUND | DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 670 | 705 | 000 | Wages-Part Time | 163,144 | | 16000 | 147144 |
| 101 | 670 | 705 | 500 | Wages-Casual | 160,750 | 17000 | | 177750 |
| 101 | 670 | 718 | 000 | Retirement | 27932 | | 3000 | 24932 |
| | | | | | | | | 0 |
| 101 | 670 | 863 | 000 | Vehicle Repair | 700 | | 600 | 100 |
| 101 | 670 | 864 | 000 | Gasoline | 600 | | 500 | 100 |
| 101 | 670 | 776 | 000 | Cleaning Supplies | 1500 | 640 | | 2140 |
| 101 | 670 | 957 | 000 | Training | 450 | 50 | | 500 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | 17,690 | 20,100 | -2,410 |

REASONING:

Vacant PT non-union Home Care Worker position replaced with Casual workers. Lower retirement accordingly.
Home Care Workers no longer using County vehicle for out-county home visits.
Need more cleaning supplies, used by Home Care Workers while in client homes.
Increase training expense by amount of additional Reimbursement revenue.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ____________ DATE ____________

COMMITTEE ____________ DATE

ADMIN ____________ DATE

BOARD OF COMM ____________ DATE

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**REVENUE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 671 | 695 | 000 | Miscellaneous | 1,300 | 1,500 | | 2,800 |
| | | | | | | | | 0 |
| 101 | 671 | 696 | 000 | Donations Senior Center | 3,500 | 500 | | 4,000 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
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| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 2,000 | 0 | 2,000 |

REASONING:

Updated newsletter format has increased advertising revenue.
Increase exercise class donations to 2009 amount received.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ____ DATE ____

COMMITTEE ____ DATE ____

ADMIN ____ DATE ____

BOARD OF COMM ____ DATE ____

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 671 | 705 | 000 | Wages - PT | 5612 | 400 | | 6012 |
| | | | | | | | | 0 |
| 101 | 671 | 730 | 000 | Office Supplies | 2640 | 1600 | | 4240 |
| | | | | | | | | 0 |
| 101 | 671 | 957 | 000 | Employee Training | 300 | 250 | | 550 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | 2,250 | 0 | 2,250 |

**REASONING:**

Adjust for Pay #9 PT Wage split error.
Use additional advertising revenue to purchase senior center items.
Training funds to attend Mich. Association of Senior Centers annual conference.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ____________ DATE ____________

COMMITTEE ____________ DATE

ADMIN ____________ DATE

BOARD OF COMM ____________ DATE

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**REVENUE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 673 | 696 | 060 | Donations Meals on Wheels | 127,000 | | 2,000 | 125,000 |
| | | | | | | | | 0 |
| 101 | 673 | 696 | 063 | Grant | 290,000 | | 16,000 | 274,000 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
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| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 0 | 18,000 | -18,000 |

| REASONING: |
|---|
| Meals on Wheels client donations down. |
| Grant revenue less than expected due to receiving higher % first quarter Oct.-Dec. 2009. |
| Note: USDA per-meal reimbursement below budget to date. Past two years Reg. 2 AAA has sent a large amount in December; |
| will not lower USDA revenue at this time. |

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 673 | 705 | 000 | Wages Part-Time | 77,838 | | 2,000 | 75,838 |
| 101 | 673 | 705 | 500 | Wages Casual | 106,016 | | 2,000 | 104,016 |
| 101 | 673 | 716 | 000 | Health Ins. | 78,770 | | 7,750 | 71,020 |
| 101 | 673 | 718 | 000 | Retirement | 29,417 | | 3,000 | 26,417 |
| | | | | | | | | 0 |
| 101 | 673 | 728 | 025 | Bad Debt Expense | 0 | 75 | | 75 |
| | | | | | | | | 0 |
| 101 | 673 | 741 | 000 | Food Charges | 360,000 | | 10,000 | 350,000 |
| | | | | | | | | 0 |
| 101 | 673 | 861 | 000 | Mileage | 1,700 | 1,000 | | 2,700 |
| | | | | | | | | 0 |
| 101 | 673 | 863 | 000 | Vehicle Repair & Maint. | 13,956 | | 3,000 | 10,956 |
| 101 | 673 | 864 | 000 | Gasoline Usage | 15,450 | 3,300 | | 18,750 |
| 101 | 673 | 978 | 000 | Capital Outlay | 15,600 | 8,400 | | 24,000 |
| | | | | | | 12,775 | 27,750 | -14,975 |

REASONING:

Part-time Cook position temporarily vacant. Lower retirement cost (defined contribution instead of defined benefit).
Fewer Meal Transporter hours.
Nutrition Services Manager opted for In-Lieu; reduce health insurance. (Moved money from health to in-lieu in May)
Bad debt expense for returned donation check fees.
Mileage needed for social work in-home assessments.
Supplement Recovery Act money for meal delivery van; buy new instead of used.

DEPT HEAD Kirby Smith DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**REVENUE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 674 | 696 | 070 | Donations - Congregate | 66,000 | | 1,500 | 64,500 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| 101 | 674 | 696 | 072 | Grant | 143,000 | 1,900 | | 144,900 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 1,900 | 1,500 | 400 |

REASONING:

Client donations down. Grant revenue a little more than expected.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

COUNTY OF JACKSON
DEPT. ON AGING BUDGET ADJUSTMENT
EXPENSE
2010

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 674 | 705 | 000 | Wages Part-Time | 19,146 | | 1,200 | 17,946 |
| | | | | | | | | 0 |
| 101 | 674 | 716 | 000 | Health Ins. | 28,649 | | 750 | 27,899 |
| | | | | | | | | 0 |
| 101 | 674 | 741 | 000 | Food | 74,460 | | 3,500 | 70,960 |
| | | | | | | | | 0 |
| 101 | 674 | 730 | 000 | Office Supplies | 900 | 3,500 | | 4,400 |
| | | | | | | | | 0 |
| 101 | 674 | 861 | 000 | Mileage | 2,800 | | 800 | 2,000 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | 3,500 | 6,250 | -2,750 |

REASONING:

Part-time Cook position temporarily vacant.
Nutrition Services Manager opted for In-Lieu; reduce health insurance. (Moved money from health to in-lieu in May)
Food cost lower than expected; move funds to office supplies to purchase nutrition site items.
Mileage cost lower than expected.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

COUNTY OF JACKSON
DEPT. ON AGING BUDGET ADJUSTMENT
REVENUE
2010

| LINE ITEM FUND | DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 677 | 676 | 010 | Grant - Reg. 2 AAA | 29,920 | | 1,035 | 28,885 |
| | | | | | | | | 0 |
| 101 | 677 | 623 | 050 | Program Income | 50 | | 40 | 10 |
| | | | | | | | | 0 |
| 101 | 677 | 695 | 000 | Miscellaneous | 50 | | 40 | 10 |
| | | | | | | | | 0 |
| 101 | 677 | 685 | 000 | Reimbursement | 75 | | 75 | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 0 | 1,190 | -1,190 |

REASONING:

Grant amount reduced: Reg. 2 Area Agency on Aging no longer funding annual conference.
Few donations from people attending quarterly caregiver workshops.
Staff attending no-cost training; Reimbursement from staff not needed.

DEPT HEAD [illegible] DATE 7/29/10

BUDGET DIR ____________ DATE ____________

COMMITTEE ____________ DATE

ADMIN ____________ DATE

BOARD OF COMM ____________ DATE

COUNTY OF JACKSON
DEPT. ON AGING BUDGET ADJUSTMENT
EXPENSE
2010

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 677 | 729 | 000 | Postage | 315 | | 115 | 200 |
| | | | | | | | | 0 |
| 101 | 677 | 741 | 000 | Food Charges | 450 | | 320 | 130 |
| | | | | | | | | 0 |
| 101 | 677 | 957 | 000 | Training | 200 | | 200 | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | 0 | 635 | -635 |
| | | | | | | | | |

REASONING:

Postage cost less than expected: mailing caregiver workshop information with respite cost share letters.
Caregiver workshop participants served Congregate meal, so food costs are less.
No longer attending regional children and family conference.

DEPT HEAD Kathy Scott DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

# COUNTY OF JACKSON
## DEPT. ON AGING BUDGET ADJUSTMENT
## REVENUE
## 2010

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 678 | 555 | 700 | LifeWays Grant | 0 | 640 | | 640 |
| | | | | | | | | 0 |
| 101 | 678 | 676 | 003 | Grant AAA Escheats (Alzh. Respite) | 19,000 | 350 | | 19,350 |
| | | | | | | | | 0 |
| 101 | 678 | 676 | 011 | Purchase of Service | 7,500 | 7,500 | | 15,000 |
| | | | | | | | | 0 |
| 101 | 678 | 685 | 000 | Reimbursement | 75 | 90 | | 165 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | 8,580 | 0 | 8,580 |

**REASONING:**

LifeWays Anti Stigma grant renewed for 2010.
Alzheimer's grant revenue a little more than expected.
LifeWays depression and memory screen funds renewed to previous amount.
Reimbursement revenue increase for staff paying part of training cost.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ______________ DATE ______________

COMMITTEE ______________ DATE

ADMIN ______________ DATE

BOARD OF COMM ______________ DATE

**COUNTY OF JACKSON**
**DEPT. ON AGING BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | 0 |
| 101 | 678 | 861 | 000 | Mileage | 3500 | 500 | | 4000 |
| | | | | | | | | 0 |
| 101 | 678 | 959 | 060 | Respite | 56646 | 3354 | | 60000 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
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| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | 0 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | 3,854 | 0 | 3,854 |

REASONING:

Increase mileage for in-home counseling.
Use revenue increase to reinstate previously reduced Alzheimer's Respite.

DEPT HEAD Kathy Smith DATE 7/29/10

BUDGET DIR ______ DATE ______

COMMITTEE ______ DATE ______

ADMIN ______ DATE ______

BOARD OF COMM ______ DATE ______

>>> Gerard Cyrocki 8/11/2010 8:38 AM >>>
Adam/Sue

Attached is a budget adjustment that should have been submitted for August P&F. This adjustment is to reflect the increase in Administrative cost as a result of the "court study" done in conjunction with our Cost Allocation Plan. These additional costs are eligible for the 50% Child Care reimbursement, therefore it would be greatly appreciated if we could include this request for August BOC agenda.

Please let me know if you have any questions.

Thanking all in advance.

Gerard

**COUNTY OF JACKSON**
**CCF-BUDGET ADJUSTMENT**
**EXPENSE**
**2010**

| LINE ITEM FUND | DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | - |
| 292 | 110 | 802 | 030 | ADMINISTRATIVE COSTS | 499,406 | 125,069 | | 624,475 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| 101 | 890 | 989 | 000 | CONTINGENCY | 37,613 | 125,069 | | 162,682 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | 537,019 | 250,138 | - | 787,157 |

REASONING:

WE ARE ASKING TO AMEND OUR EXISTING BUDGET SO WE CAN TAKE ADVANTAGE OF THE NEW COST ALLOCATION AMOUNT THAT MAXIMUS CONSULTING RECALCULATED FOR US. THE NEW COURT STUDY WILL GENERATE AN ADDITIONAL $62,535 IN STATE REIMBURSEMENT REVENUE.

DEPT HEAD Charles M. Adkins DATE 07/30/10

BUDGET DIR ____________ DATE ____________

COMMITTEE ____________ DATE

ADMIN ____________ DATE

BOARD OF COMM ____________ DATE

**COUNTY OF JACKSON**
**CCF-BUDGET ADJUSTMENT**
**REVENUE**
**2010**

| FUND | LINE ITEM DEPT. | ACCOUNT | | ACCOUNT DESCRIPTION | CURRENT BUDGET | INCREASE | DECREASE | AMENDED BUDGET |
|---|---|---|---|---|---|---|---|---|
| | | | | | | | | - |
| 292 | 664 | 401 | 021 | STATE REIMBURSEMENT | 1,345,475 | 62,534 | | 1,408,009 |
| 295 | 981 | 699 | 000 | FUND BALANCE | - | 62,535 | | 62,535 |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| | | | | | | | | - |
| 101 | 253 | 685 | 010 | ADMINISTRATIVE REIMBURSEMENT | 619,895 | 125,069 | | 744,964 |
| | | | | | | | | - |
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| | | | | | | | | - |
| | | | | | | | | |
| | | | | | 1,965,370 | 250,138 | - | 2,215,508 |

REASONING:

DEPT HEAD ____________ DATE ____________

BUDGET DIR ____________ DATE ____________

COMMITTEE ____________ DATE ____________

ADMIN ____________ DATE ____________

BOARD OF COMM ____________ DATE ____________