



**CLERK**

Shelli Johnson

(231) 723-3331

**CONTROLLER/ADMINISTRATOR**

Lisa Sagala

(231) 398-3504

**WAYS & MEANS COMMITTEE**

Wednesday, February 4, 2026  
9:00 A.M.

Manistee County Courthouse & Government Center  
Board of Commissioners Meeting Room

**AGENDA**

- 1) Call to Order.
- 2) Public Comment
- 3) Finance Report – Susan Zielinski, Finance Officer. (APPENDIX A)
- 4) Proposal to Provide OPEB Actuarial Services. (APPENDIX B)
- 5) Mobile Medical Response and County Property.
- 6) Review and consideration of recommending payment of the following FY 2025/26 Invoices: (APPENDIX C)
  - A) Payment of unused accumulated PTO to Candy Dancz who retired from the Treasurer's Office, effective December 29, 2025 = \$311.68
- 7) Other Items from Committee Members.
- 8) Adjournment.

**MANISTEE COUNTY  
WAYS & MEANS REPORT**

FUND #	FUND NAME	01/01/2026 THRU 01/31/2026		ON DEMAND & ACH PAYMENTS	TOTAL
		(CHECKS)			
101	GENERAL FUND	\$ 354,442.41		69,589.28	\$ 424,031.69
214	BEAR LAKE IMPROVEMENT FUND	\$ 50.00		-	\$ 50.00
225	RECYCLING FUND	\$ 16,560.24		-	\$ 16,560.24
232	MANISTEE COUNTY DIVE EQUIPMENT FUND	\$ 197.43		-	\$ 197.43
236	MAINTENANCE OF EFFORT FUND	\$ 4,607.17		-	\$ 4,607.17
251	CAPITAL IMPROVEMENT FUND	\$ 251,235.00		-	\$ 251,235.00
253	REMOUMENTATION FUND	\$ 38,802.00		-	\$ 38,802.00
256	REGISTER OF DEEDS AUTOMATION FUND	\$ 1,494.93		150.00	\$ 1,644.93
260	INDIGENT DEFENSE FUND	\$ 10,902.48		303.62	\$ 11,206.10
266	LAW ENFORCEMENT TRAINING FUND	\$ 234.72		-	\$ 234.72
269	LAW LIBRARY FUND	\$ 1,833.37		-	\$ 1,833.37
280	HEALTH INSURANCE FUND	\$ 169,037.04		23,863.82	\$ 192,900.86
283	LAND BANK FUND	\$ 41,037.75		-	\$ 41,037.75
292	CHILD CARE FUND	\$ 2,946.85		1,259.04	\$ 4,205.89
293	SOLDIERS & SAILORS RELIEF FUND	\$ 575.40		-	\$ 575.40
295	AIRPORT AUTHORITY FUND	\$ 74,589.73		481,059.00	\$ 555,648.73
296	JUVENILE JUSTICE FUND	\$ -		4,333.00	\$ 4,333.00
297	COMPENSATED SERVICES FUND	\$ -		174,859.09	\$ 174,859.09
299	UNEMPLOYMENT FUND	\$ 4,580.00		-	\$ 4,580.00
481	AIRPORT CAPITAL IMPROVEMENT FUND	\$ 5,882.21		-	\$ 5,882.21
620	FORECLOSURE FUND	\$ 6,408.47		-	\$ 6,408.47
737	OPEB TRUST FUND	\$ 12,315.31		9,791.22	\$ 22,106.53
<b>TOTALS</b>		\$ 997,732.51		765,208.07	\$ <b>1,762,940.58</b>
(Includes 2 accounts payable runs; ACH payments)					
<b>TOTAL PAYROLL FOR 01/01/26 THRU 01/31/26</b>					\$ <b>1,031,852.52</b>
(includes 3 payrolls)					
<b>Employee Separation Payouts</b>					
<b>GRAND TOTAL</b>					\$ <b>2,794,793.10</b>

BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK  
 Vendor Invoice Description

GL Number Invoice Line Desc Amount Check #

GL Number	Invoice Line Desc	Amount	Check #
<b>Fund 101 GENERAL FUND</b>			
<b>Dept 000 GENERAL</b>			
101-000-265.002	BONDS PAYABLE - COURTS	1,000.00	71771
101-000-265.004	BONDS PAYABLE - DISTRICT	300.00	71649
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71651
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71652
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71655
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71648
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71653
101-000-265.004	BONDS PAYABLE - DISTRICT	500.00	71654
101-000-265.004	BONDS PAYABLE - DISTRICT	1,500.00	71786
	<b>Total For Dept 000 GENERAL</b>	<b>5,800.00</b>	
<b>Dept 101 COMMISSIONERS</b>			
101-101-727.000	OFFICE SUPPLIES	103.50	71700
101-101-860.000	TRAVEL	20.00	71776
101-101-901.000	ADVERTISING	195.75	71622
101-101-901.000	ADVERTISING	195.75	71622
101-101-901.000	ADVERTISING	391.50	71622
101-101-901.000	ADVERTISING	91.95	71622
101-101-901.000	ADVERTISING	825.00	71622
101-101-901.000	ADVERTISING	587.25	71622
101-101-901.000	ADVERTISING	91.95	71622
101-101-901.000	ADVERTISING	587.25	71732
101-101-901.000	ADVERTISING	1,494.33	71763
	<b>Total For Dept 101 COMMISSIONERS</b>	<b>4,584.23</b>	
<b>Dept 103 GENERAL SERVICES/CONTINGENCIES</b>			
101-103-727.000	EMPLOYEE RECOGNITION EXPENSE	90.00	71657
101-103-727.000	EMPLOYEE RECOGNITION EXPENSE	737.83	71762
101-103-727.010	CENTRAL SUPPLY	81.49	71675
101-103-733.000	COPY SUPPLIES	979.41	71606
101-103-806.001	CONFLICT ATTORNEY FEES	191.22	71590
101-103-806.001	CONFLICT ATTORNEY FEES	38.24	71590
101-103-806.001	CONFLICT ATTORNEY FEES	25.50	71590
101-103-806.001	CONFLICT ATTORNEY FEES	318.70	71590
101-103-806.001	CONFLICT ATTORNEY FEES	632.84	71590
101-103-806.001	CONFLICT ATTORNEY FEES	646.89	71590
101-103-806.001	CONFLICT ATTORNEY FEES	1,153.18	71590
101-103-806.001	CONFLICT ATTORNEY FEES	101.98	71590
101-103-806.001	CONFLICT ATTORNEY FEES	604.72	71590
101-103-806.001	CONFLICT ATTORNEY FEES	1,082.86	71590
101-103-806.001	CONFLICT ATTORNEY FEES	295.32	71590
101-103-806.001	CONFLICT ATTORNEY FEES	253.14	71590
101-103-806.001	CONFLICT ATTORNEY FEES	506.16	71590
101-103-806.001	CONFLICT ATTORNEY FEES	460.13	71590
101-103-806.001	CONFLICT ATTORNEY FEES	582.85	71590
101-103-806.001	CONFLICT ATTORNEY FEES	127.48	71590
101-103-806.001	CONFLICT ATTORNEY FEES	429.46	71590
101-103-806.001	CONFLICT ATTORNEY FEES	4,754.81	71590
101-103-806.001	CONFLICT ATTORNEY FEES	506.28	71590
101-103-806.001	CONFLICT ATTORNEY FEES	1,631.31	71590
101-103-806.001	CONFLICT ATTORNEY FEES	1,982.90	71590
101-103-806.001	CONFLICT ATTORNEY FEES	112.50	71590
101-103-806.001	CONFLICT ATTORNEY FEES	98.44	71590

APPENDIX A 2

BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 101 GENERAL FUND</b>					
<b>Dept 103 GENERAL SERVICES/CONTINGENCIES</b>					
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	210.95	71590
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	140.63	71590
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	421.90	71590
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	112.51	71590
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	1,073.66	71590
101-103-806.001	CONFLICT ATTORNEY FEES	PATRICK DOUGHERTY	COURT APPT ATTY	904.94	71590
101-103-806.001	CONFLICT ATTORNEY FEES	GRAFF, GRAFF T HELVESTON	COURT APPT ATTY	2,128.50	71603
101-103-806.001	CONFLICT ATTORNEY FEES	LESLIE VAN ALSTINE	JANUARY 2026 - CONTRACT	2,500.00	71640
101-103-806.001	CONFLICT ATTORNEY FEES	MCCURDY, WOTILA, & PORTE	COURT APPT ATTY	390.00	71708
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 PLANNING	207.80	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 CLERKS OFF	214.90	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 S. DEPT OFF	180.60	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 CIRCUIT CR	32.71	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 CIRCUIT CR	155.74	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 PROBATE CR	138.69	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 PROBATION/	39.78	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 REG OF DEE	84.83	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 DISTRICT C	147.91	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 ADMIN	172.53	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 MAN CO	119.70	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25 EQUALIZATI	149.49	71764
101-103-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE&/OR COPIES - DEC 25 JAIL	126.95	71764
<b>Total For Dept 103 GENERAL SERVICES/CONTINGENCIES</b>				<b>28,080.36</b>	
<b>Dept 172 ADMINISTRATOR/CONTROLLER</b>					
101-172-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	ADDRESS LABELS	16.39	71572
101-172-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	RUBBER BANDS	7.99	71572
101-172-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	HP TONER W/2% DISCOUNT	221.47	71606
101-172-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	WALL CALENDAR	36.64	71675
101-172-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	SPACE HEATER	38.99	71675
101-172-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	ENVELOPES	142.50	71700
101-172-729.000	PERIODICALS & PRINTING	JACKPINE BUSINESS CENTER	TIME SHEETS	674.00	71700
101-172-729.000	PERIODICALS & PRINTING	JACKPINE BUSINESS CENTER	ABSENTEE SLIPS	265.00	71700
101-172-810.000	COMPUTER PROGRAMMING	VISA	ADOBE/EFAX/INDEED	71.97	71763
101-172-812.000	DUES AND FEES	VISA	MACVC DUES/CANDY/DUES/STAFF DEVELOPME	50.00	71762
101-172-955.010	MEDC GRANT EXPENSES	HDR MICHIGAN INC.	MEDC GRANT EXPENSES	6,000.00	71698
<b>Total For Dept 172 ADMINISTRATOR/CONTROLLER</b>				<b>7,524.95</b>	
<b>Dept 215 COUNTY CLERK</b>					
101-215-727.000	OFFICE SUPPLIES	MCCARDEL WATER CONDITION	WATER	35.00	71622
101-215-727.000	OFFICE SUPPLIES	ELECTION SOURCE	CASEBINDER/RECORD BOOKS	464.16	71668
101-215-810.000	COMPUTER PROGRAMMING	VISA	ADOBE/EFAX/INDEED	23.99	71763
101-215-812.000	DUES AND FEES	MICHIGAN ASSOC. OF COUNT	2026 MACC SPRING CONFERENCE (JOHNSON)	200.00	71772
101-215-812.000	DUES AND FEES	UNITED COUNTY OFFICERS A	UCOA MEMBERSHIP	300.00	71772
<b>Total For Dept 215 COUNTY CLERK</b>				<b>1,023.15</b>	
<b>Dept 228 INFORMATION TECHNOLOGY</b>					
101-228-727.002	MISC. SUPPLIES	AMAZON CAPITAL SERVICES	CORDS & SUPPLIES	409.61	71572
101-228-727.002	MISC. SUPPLIES	AMAZON CAPITAL SERVICES	RESTOCK BLU-RAY ARCHIVE DISCS	178.39	71675
101-228-727.012	COMPUTER COMPONENTS/SUPPLIES	RECYCLE LLC	RECYCLING PICK UP - DEC 25	30.00	71656
101-228-831.000	MISC. MAINT. CONTRACTS	AMAZON WEB SERVICES INC.	DOMAIN HOSTING DECEMBER 2025	32.36	71569
101-228-831.000	MISC. MAINT. CONTRACTS	CXTEC	SWITCHES	875.00	71682
101-228-831.000	MISC. MAINT. CONTRACTS	A T & T	ACCT# 341453426 - INTERNET (JAN 2026)	102.48	71724

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 101 GENERAL FUND</b>					
<b>Dept 228 INFORMATION TECHNOLOGY</b>					
101-228-831.000	MISC. MAINT. CONTRACTS	A T & T	ACCT# 325719345 - INTERNET - DEC 2025	128.45	71725
101-228-831.000	MISC. MAINT. CONTRACTS	PENINSULA FIBER NETWORK	INTERNET SERVICE - CRT HOUSE & SHERIF	903.00	71742
101-228-831.000	MISC. MAINT. CONTRACTS	A T & T	ACCT# 325719345	138.44	71784
101-228-831.005	IMPLEMENTATION CLOUD PROJECT	B S & A SOFTWARE	BS&A IMPLEMENTATION & PROJECT MANAGE	21,470.00	71679
101-228-850.000	TELEPHONE	A T & T	231-398-2831 PANIC BUTTONS	167.68	71723
101-228-850.000	TELEPHONE	A T & T	231-398-3279 FIRE ALARM	168.36	71723
101-228-850.000	TELEPHONE	A T & T	PANIC BUTTONS	69.33	71723
101-228-850.000	TELEPHONE	A T & T	FIRE ALARM	172.44	71723
101-228-850.000	TELEPHONE	OOMA INC	ELEVATOR PHONE - JAN 2026	123.86	71735
		Total For Dept 228 INFORMATION TECHNOLOGY		24,969.40	
<b>Dept 253 TREASURER</b>					
101-253-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	PRINTER TONER W/2% DISCOUNT	364.54	71700
101-253-812.000	DUES & FEES	MICHIGAN ASSOC. COUNTY T	ANNUAL DUES 2026	350.00	71619
101-253-812.000	DUES & FEES	MICHIGAN ASSOC. COUNTY T	WINTER CONFERENCE - NELSON	550.00	71720
		Total For Dept 253 TREASURER		1,264.54	
<b>Dept 257 EQUALIZATION</b>					
101-257-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	29.99	71572
101-257-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	9.98	71572
101-257-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	DATER STAMP	84.65	71700
101-257-810.000	COMPUTER PROGRAMMING	VISA	ADOBE/EFAX/INDEED	95.96	71763
101-257-861.000	STAFF DEVELOPMENT	VISA	MACVC DUES/CANDY/DUES/STAFF DEVELOPME	1,010.00	71762
		Total For Dept 257 EQUALIZATION		1,230.58	
<b>Dept 262 ELECTIONS</b>					
101-262-727.000	OFFICE/ELECTION SUPPLIES	ELECTION SOURCE	EARLY VOTING BOOTH TAPLE TOP DIVIIDER	211.49	71689
		Total For Dept 262 ELECTIONS		211.49	
<b>Dept 265 BUILDING AND GROUNDS</b>					
101-265-775.000	MAN016 - COURTHOUSE	GILL-ROY'S HARDWARE	MAN016 - COURTHOUSE	23.56	71601
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	X-CELL NORTH	CLEANING SUPPLIES	100.00	71607
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	X-CELL NORTH	CLEANING SUPPLIES	50.00	71607
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	X-CELL NORTH	CLEANING SUPPLIES	100.00	71607
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	X-CELL NORTH	CLEANING SUPPLIES	50.00	71607
101-265-775.000	MAN016 - COURTHOUSE	GILL-ROY'S HARDWARE	MAN016 - COURTHOUSE	41.96	71694
101-265-775.000	MAN016 - COURTHOUSE	GILL-ROY'S HARDWARE	MAN016 - COURTHOUSE	62.74	71694
101-265-775.000	REPAIR & MAINTENANCE SUPPLIES	GRAINGER	RELAY SWITCH	74.46	71695
101-265-776.000	CUSTOMER #881446	IMPERIALDADE	CLEANING SUPPLIES	21.95	71628
101-265-776.000	CUSTODIAL SUPPLIES	IMPERIALDADE	CLEANING SUPPLIES	1,006.90	71700
101-265-776.000	CUSTODIAL SUPPLIES	IMPERIALDADE	CLEANING SUPPLIES	137.68	71711
101-265-776.000	CUSTODIAL SUPPLIES	IMPERIALDADE	CLEANING SUPPLIES	833.31	71711
101-265-776.000	CUSTODIAL SUPPLIES	IMPERIALDADE	CLEANING SUPPLIES	232.70	71711
101-265-801.000	CONTRACTED SERVICES	MANPOWER	REIMER WK ENDING - 12/28/25 & 01/04/2	159.03	71617
101-265-801.000	CONTRACTED SERVICES	MANPOWER	REIMER WK ENDING 12/21/25	205.20	71617
101-265-801.000	CONTRACTED SERVICES	MANPOWER	WK ENDING 1/11/26 - REIMER	169.29	71716
101-265-801.000	CONTRACTED SERVICES	MANPOWER	REIMER WK ENDING 01/18/2026	112.86	71716
101-265-830.000	CH - SNOW REMOVAL SERVICES	JUS-GREEN	SNOWFLOWING CRT HOUSE	3,885.00	71606
101-265-830.001	SNOW REMOVAL - 385 HEALTH DEPT	JUS-GREEN	SNOWFLOWING - HLTH DEPT/PLANNING DEPT	948.00	71608
101-265-830.002	SNOW REMOVAL - 395 THIRD STREET	JUS-GREEN	SNOWFLOWING - HLTH DEPT/PLANNING DEPT	948.00	71608
101-265-830.003	SNOW REMOVAL - JAIL	JUS-GREEN	SNOWFLOWING - JAIL	4,158.00	71608
101-265-920.000	UTILITIES	CITY OF MANISTEE	11-13-25 TO 12-15-25	641.44	71585
101-265-920.000	UTILITIES	CONSUMERS ENERGY	1000 0010 7761	3,837.46	71586

**APPENDIX A 4**

BOTH JOURNALIZED AND UNJOURNALIZED  
 BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 265 BUILDING AND GROUNDS					
101-265-920.000	UTILITIES	CONSUMERS ENERGY	1000 0006 7197	43.40	71586
101-265-920.000	UTILITIES	DTE ENERGY	9100 211 9823 7	911.64	71727
101-265-920.001	UTILITIES-HEALTH DEPARTMENT	CITY OF MANISTEE	11-13-25 TO 12-15-25	200.23	71585
101-265-920.001	UTILITIES-HEALTH DEPARTMENT	CONSUMERS ENERGY	1000 3998 1178 - HEALTH DEPT	570.22	71683
101-265-920.001	UTILITIES-HEALTH DEPARTMENT	DTE ENERGY	9100 211 9836 1 (385 3RD ST)	510.35	71727
101-265-920.001	UTILITIES-HEALTH DEPARTMENT	REPUBLIC SERVICES #239	ACCT# 3-0239-0034399	182.91	71750
101-265-920.002	UTILITIES (395 THIRD)	CITY OF MANISTEE	11-13-25 TO 12-15-25	65.22	71585
101-265-920.002	UTILITIES (395 THIRD)	CONSUMERS ENERGY	1030 0626 8454 (395 THIRD ST)	177.00	71586
101-265-920.002	UTILITIES (395 THIRD)	CONSUMERS ENERGY	1030 0626 8637 (395 3RD ST)	33.21	71586
101-265-920.002	UTILITIES (395 THIRD)	DTE ENERGY	9100 343 3424 3 (395 3RD ST)	314.21	71727
101-265-930.001	COURTHOUSE CONTRACTUAL REPAIRS	REPUBLIC SERVICES #239	ACCT# 3-0239-0034399	182.91	71750
101-265-930.001	COURTHOUSE CONTRACTUAL REPAIRS	CUSTOM SHEET METAL & HEA	SAFETY INSPECTION FOR FURNANCE	600.00	71684
101-265-930.001	COURTHOUSE CONTRACTUAL REPAIRS	CUSTOM SHEET METAL & HEA	INSTALL DYE	720.49	71684
101-265-930.001	COURTHOUSE CONTRACTUAL REPAIRS	CADILLAC GARAGE DOOR INC	GARAGE DOOR CHAIN	192.46	71686
101-265-930.002	JAIL/SHERIFF CONTRACTUAL REPAIR	CUSTOM SHEET METAL & HEA	SERVICE CALL	241.00	71588
101-265-930.002	JAIL/SHERIFF CONTRACTUAL REPAIR	CUSTOM SHEET METAL & HEA	NEW THERMOSATS JAIL	2,004.00	71588
101-265-930.002	JAIL/SHERIFF CONTRACTUAL REPAIR	CUSTOM SHEET METAL & HEA	SERVICE CALL E-BLOCK	335.00	71684
101-265-930.002	JAIL/SHERIFF CONTRACTUAL REPAIR	NORTHERN MICHIGAN GLASS	INSTALL SECURITY GLASS IN CELL #3	1,497.00	71736
101-265-930.002	JAIL/SHERIFF CONTRACTUAL REPAIR	HURST MECHANICAL	PREVENTATIVE MAINTENANCE	3,925.00	71749
101-265-931.001	AUTO REPAIRS & MAINTENANCE	WYATT - FORD MANISTEE	COLORADO TRUCK	135.50	71612
			Total For Dept 265 BUILDING AND GROUNDS	30,641.29	
Dept 277 MATERIAL MANAGE PLANNING COMMITTEE					
101-277-801.001	PROFESSIONAL SERVICES	NETWORKS NORTHWEST	MCMQ ORT 1 2026 (OCT-DEC 2025)	15,000.00	71738
			Total For Dept 277 MATERIAL MANAGE PLANNING COMMITTEE	15,000.00	
Dept 283 CIRCUIT COURT					
101-283-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	8.98	71572
101-283-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	21.58	71675
101-283-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	OFFICE SUPPLIES	94.05	71700
101-283-730.000	EQUIPMENT	PLEASANT VIEW FURNITURE	EQUIPMENT	4,311.20	71650
101-283-802.000	TRANSCRIPTS	JULIE BRAKORA	TRANSCRIPTS	240.00	71579
101-283-802.000	TRANSCRIPTS	JULIE BRAKORA	TRANSCRIPTS	264.45	71677
101-283-802.000	TRANSCRIPTS	KIMBERLY LONG-MILLER	TRANSCRIPTS	168.75	71704
101-283-805.003	CT. APPT. ATTY. - NEGLECT/ABUSE	NICHOLAS BROWN LAW, PLLC	COURT APPT ATTY	1,516.00	71582
101-283-805.003	CT. APPT. ATTY. - NEGLECT/ABUSE	WILLIAM GRANT	COURT APPT ATTY	1,218.75	71604
101-283-805.003	CT. APPT. ATTY. - NEGLECT/ABUSE	BARE & WESTFALL, P.C.	COURT APPT ATTY	52.50	71629
101-283-805.003	CT. APPT. ATTY. - NEGLECT/ABUSE	JOHN SPILLAN	COURT APPT ATTY	2,587.50	71637
101-283-805.003	CT. APPT. ATTY. - NEGLECT/ABUSE	WILLIAM GRANT	COURT APPT ATTY - DECEMBER 2025	1,181.25	71696
101-283-805.004	APPELLATE ATTORNEYS	BARE & WESTFALL, P.C.	COURT APPT ATTY	60.00	71714
101-283-805.004	APPELLATE ATTORNEYS	PATRICK DOUGHERTY	COURT APPT ATTY	76.69	71594
101-283-805.004	APPELLATE ATTORNEYS	PATRICK DOUGHERTY	COURT APPT ATTY	92.03	71594
101-283-805.004	APPELLATE ATTORNEYS	ALONA SHARON	APPELLATE ATTORNEY FEES	123.20	71616
101-283-805.004	APPELLATE ATTORNEYS	ANN M. LABRECK, ATTORNEY	APPELLATE ATTORNEY FEES	181.96	71616
101-283-805.004	APPELLATE ATTORNEYS	ANN M. LABRECK, ATTORNEY	APPELLATE ATTORNEY FEES	76.80	71616
101-283-805.004	APPELLATE ATTORNEYS	ANN M. LABRECK, ATTORNEY	APPELLATE ATTORNEY FEES	488.38	71616
101-283-805.004	APPELLATE ATTORNEYS	CHARLES B. COVELLO	APPELLATE ATTORNEY FEES	448.89	71692
101-283-805.004	APPELLATE ATTORNEYS	WOLFE LAW PLLC	APPELLATE ATTORNEY FEES	645.64	71737
101-283-805.004	APPELLATE ATTORNEYS	WOLFE LAW PLLC	APPELLATE ATTORNEY FEES	56.40	71757
101-283-805.004	APPELLATE ATTORNEYS	LAW FIRM OF TRACIE R. GI	COURT APPT ATTY	101.50	71783
101-283-805.004	APPELLATE ATTORNEYS	LAW FIRM OF TRACIE R. GI	COURT APPT ATTY	631.40	71783
101-283-805.004	APPELLATE ATTORNEYS	RACHEL NORA HELTON	APPELLATE ATTORNEY FEE	197.40	71785
101-283-812.000	DUES AND FEES	MANISTEE COUNTY BAR ASSO	ANNUAL DUES - (D.THOMPSON)	50.00	71658

APPENDIX A 5

Invoice Line Desc Vendor Invoice Description Amount Check #

Fund 101 GENERAL FUND					
Dept 283 CIRCUIT COURT					
101-283-850.000	TELEPHONE		MOBILE BROADBAND	80.02	71753
Total For Dept 283 CIRCUIT COURT				14,975.32	
Dept 284 CIRCUIT COURT - JUVENILE DIVISION					
101-284-727.000	OFFICE SUPPLIES		WATER	35.00	71623
Total For Dept 284 CIRCUIT COURT - JUVENILE DIVISION				35.00	
Dept 286 DISTRICT COURT					
101-286-727.000	OFFICE SUPPLIES		WATER	20.00	71733
101-286-727.000	OFFICE SUPPLIES		ADOBE/EFAX/INDEED	47.98	71763
101-286-729.000	BOOK & PERIODICALS		SUBSCRIPTION CHARGES JAN 2026	807.59	71758
101-286-729.000	BOOK & PERIODICALS		SUBSCRIPTION CHARGES - DEC 2025	807.59	71758
101-286-808.000	WITNESS FEES		WITNESS FEES	8.60	71772
101-286-811.000	INTERPRETING SERVICES		INTERPRETING SERVICES	175.00	71599
101-286-811.000	INTERPRETING SERVICES		INTERPRETING SERVICES	420.00	71691
101-286-811.003	SEARCH WARRANT BLOOD DRAW		BLOOD DRAWS - LAW-85TH DISTRICT (ACC	148.00	71645
101-286-850.000	TELEPHONE		ADOBE/EFAX/INDEED	18.99	71763
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT		SOBRIETY COURT PEER COACH	976.25	71665
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT		HOUSE ARREST SERVICES, I	456.25	71699
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT		HOUSE ARREST SERVICES, I	243.75	71699
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT		MRT FACILITATOR	247.50	71746
Total For Dept 286 DISTRICT COURT				4,377.50	
Dept 289 FRIEND OF THE COURT					
101-289-727.000	OFFICE SUPPLIES		OFFICE SUPPLIES	108.35	71572
101-289-727.000	OFFICE SUPPLIES		OFFICE SUPPLIES	10.12	71572
101-289-727.000	OFFICE SUPPLIES		WATER COOLER RENTAL	12.00	71623
101-289-727.000	OFFICE SUPPLIES		WATER	42.50	71623
101-289-727.000	OFFICE SUPPLIES		OFFICE SUPPLIES	58.95	71700
101-289-801.000	CONTRACTED SERVICES		INTERPRETING SERVICES	5.52	71778
101-289-801.014	FAMILY COUNSEL(CUSTODY/VISITATI		MEDIATION SERVICES	300.00	71597
101-289-801.018	LEGAL SERVICES - CRP		OCTOBER - DECEMBER 25 - FOC CONTRACTE	562.50	71570
101-289-801.018	LEGAL SERVICES - CRP		FOC CONTRACTED BILLING 4TH QRT	825.00	71751
101-289-931.000	EQUIPMENT REPAIRS & MAINTENANCE		B: METER USAGE - DECEMBER 2025	142.49	71646
101-289-931.000	EQUIPMENT REPAIRS & MAINTENANCE		B: BASE& PRINT CHARGES - DECEMBER 202	155.89	71764
Total For Dept 289 FRIEND OF THE COURT				2,223.32	
Dept 294 PROBATE COURT					
101-294-727.000	OFFICE SUPPLIES		ADOBE/EFAX/INDEED	47.98	71763
101-294-730.000	EQUIPMENT		EQUIPMENT	19,357.71	71588
101-294-805.000	COURT APPOINTED ATTORNEYS		JANUARY 2026 - CONTRACT	1,354.17	71588
101-294-805.000	COURT APPOINTED ATTORNEYS		JANUARY 2026 - CONTRACT	1,354.17	71600
101-294-805.003	CT. APPT. ATTY. - NON CONTRACT		COURT APPT ATTY	225.00	71588
101-294-805.003	CT. APPT. ATTY. - NON CONTRACT		COURT APPT ATTY	110.00	71600
101-294-805.003	CT. APPT. ATTY. - NON CONTRACT		COURT APPT ATTY	150.00	71600
101-294-805.003	CT. APPT. ATTY. - NON CONTRACT		COURT APPT ATTY	150.00	71600
101-294-812.000	DUES AND FEES		MPJRA 2026 DUES	100.00	71700
101-294-850.000	TELEPHONE		CELL PHONE REIMBURSMENT (OCT-DEC 25)	75.00	71653
Total For Dept 294 PROBATE COURT				22,924.03	
Dept 296 PROSECUTING ATTORNEY					
101-296-727.000	OFFICE SUPPLIES		RED LABEL, WIRELESS KEYBOARD, DISK, B	277.84	71675
101-296-727.000	OFFICE SUPPLIES		GREEN LABELS	14.60	71675

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 101 GENERAL FUND</b>					
<b>Dept 296 PROSECUTING ATTORNEY</b>					
101-296-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	LABELS, ENVELOPES, RED FOLDERS	182.47	71675
101-296-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	DESK CALENDAR	14.23	71675
101-296-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	RED LABEL	10.29	71675
101-296-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	DESK CALENDARS	14.74	71700
101-296-801.001	PROFESSIONAL SERVICES	RELX INC, DBA LEXISNEXIS	LEXIS NEXIS - DEC 2025	202.09	71576
101-296-850.000	TELEPHONE	VERIZON WIRELESS	MOBILE PHONES	110.82	71754
101-296-931.000	EQUIPMENT REPAIRS & MAINTENANCE	XEROX CORPORATION	BASE &/OR COPIES - DEC 25	139.44	71764
		Total For Dept 296 PROSECUTING ATTORNEY		966.52	
<b>Dept 301 SHERIFF</b>					
101-301-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	35.62	71572
101-301-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	CALENDAR W/2% DISCOUNT	70.67	71606
101-301-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	21.08	71675
101-301-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	62.32	71781
101-301-727.001	MISC. SUPPLIES	MANISTEE NEWS ADVOCATE	ANNUAL SUBSCRIPTION	156.00	71719
101-301-730.000	EQUIPMENT	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	90.50	71572
101-301-730.000	EQUIPMENT	NYE UNIFORM	PEPPER SPRAY HOLDERS	116.41	71737
101-301-730.000	EQUIPMENT	AMAZON CAPITAL SERVICES	EQUIPMENT	31.96	71781
101-301-730.000	EQUIPMENT	AMAZON CAPITAL SERVICES	RETURN/CREDIT INVOICE	(55.54)	71781
101-301-742.000	UNIFORMS - OFFICERS & DEPUTYS	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	368.98	71675
101-301-744.001	AMMUNITION & GUN SUPPLIES	GILL-ROY'S HARDWARE	MAN009 - SHERIFF'S OFFICE - SUPPLIES	5.99	71693
101-301-801.000	CONTRACTED SERVICES	CITY OF MANISTEE	2026 SEASONAL DOCK	2,820.00	71681
101-301-812.000	DUES AND FEES	NORTHERN MI MUTUAL AID T	2026 MEMBERSHIP DUES	1,200.00	71773
101-301-850.000	TELEPHONE	AT&T MOBILITY	CELLPHONES	298.92	71726
101-301-852.000	INVESTIGATION EXPENSES	VISA	TRANSPORTS/SUBSCRIPTION	20.00	71759
101-301-861.002	PUBLIC SAFETY ACADEMY PROGRAM	VISA	DEPUTY MEALS/ACADEMY EXPENSES/LODGING	924.41	71760
101-301-862.000	OFFICER AND DEPUTY MEALS	VISA	TRANSPORTS/SUBSCRIPTION	63.79	71759
101-301-862.000	OFFICER AND DEPUTY MEALS	VISA	DEPUTY MEALS/ACADEMY EXPENSES/LODGING	53.99	71760
101-301-931.000	EQUIPMENT REPAIRS & MAINTENANCE	TELE-RAD, INC.	MAINT	275.00	71639
101-301-931.001	AUTO REPAIRS & MAINTENANCE	LINKE'S BODY SHOP, INC.	REPAIRS 2024 TAHOE (51*003)	6,177.91	71710
101-301-931.001	AUTO REPAIRS & MAINTENANCE	LINKE'S BODY SHOP, INC.	REPAIRS 2024 TAHOE (51021)	10,965.81	71710
101-301-931.001	AUTO REPAIRS & MAINTENANCE	VISA	DEPUTY MEALS/ACADEMY EXPENSES/LODGING	59.28	71760
		Total For Dept 301 SHERIFF		23,763.10	
<b>Dept 307 COURT SECURITY</b>					
101-307-730.000	EQUIPMENT	AMAZON CAPITAL SERVICES	EQUIPMENT	54.75	71675
101-307-801.000	CONTRACTED SERVICES	MICHIGAN STATE POLICE	LIVE SCAN - DEC 2025	210.00	71730
		Total For Dept 307 COURT SECURITY		264.75	
<b>Dept 331 MARINE PATROL</b>					
101-331-743.000	GASOLINE AND OIL	VISA	TRANSPORTS/SUBSCRIPTION	30.00	71759
101-331-801.000	CONTRACTED SERVICES	ONEKAMA MARINE, INC.	DRAIN PLUG	14.20	71759
		Total For Dept 331 MARINE PATROL		44.20	
<b>Dept 332 SNOWMOBILE PATROL</b>					
101-332-730.000	EQUIPMENT	PEACOCK LTD.	HELMET	239.99	71764
101-332-742.000	UNIFORMS - OFFICERS & DEPUTYS	SPORTS INK	EMBROIDERY	15.00	71635
		Total For Dept 332 SNOWMOBILE PATROL		254.99	
<b>Dept 351 JAIL</b>					
101-351-742.000	UNIFORMS - OFFICERS & DEPUTYS	NYE UNIFORM	SHIRTS	169.04	71737
101-351-810.000	COMPUTER PROGRAMMING	ID NETWORKS	LIVESCAN 2026 ANNUAL	3,147.00	71697
101-351-810.000	COMPUTER PROGRAMMING	ID NETWORKS	BOOKING SYSTEM 2026 ANNUAL	2,482.00	71697

BOTH OPEN AND PAID - CHECK TYPE: PAPER CHECK  
 Vendor Invoice Description

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 101 GENERAL FUND</b>					
Dept 351 JAIL					
101-351-850.000	TELEPHONE	AT&T MOBILITY	CELLPHONES	49.82	71726
101-351-920.000	UTILITIES	CITY OF MANISTEE	11-13-25 TO 12-15-25	1,035.25	71585
101-351-920.000	UTILITIES	MANISTEE TOWNSHIP	10/16/25 - 11/12/25	1,741.67	71714
101-351-920.000	UTILITIES	DTE ENERGY	9200 618 4054 1	2,557.44	71728
101-351-920.000	UTILITIES	CONSUMERS ENERGY	1000 1926 6558	30.76	71782
101-351-930.005	GARBAGE COLLECTION	REPUBLIC SERVICES #239	GARBAGE COLLECTION - DEC 2025	1,798.21	71661
		Total For Dept 351 JAIL		13,011.19	
Dept 426 EMERGENCY MANAGEMENT					
101-426-727.000	OFFICE SUPPLIES	MCCARDEL WATER CONDITION	WATER COOLER FEES	44.00	71623
101-426-850.000	TELEPHONE	AT&T MOBILITY	CELLPHONES	49.82	71726
		Total For Dept 426 EMERGENCY MANAGEMENT		93.82	
Dept 430 ANIMAL CONTROL					
101-430-741.000	ANIMAL FOOD	FAMILY FARM & HOME	RABBIT FOOD	34.46	71690
101-430-741.000	ANIMAL FOOD	VISA	DEPUTY MEALS/ACADEMY EXPENSES/LODGING	228.33	71760
101-430-812.000	DUES AND FEES	NATIONAL ANIMAL CARE AND	2026 MEMBERSHIP	25.00	71768
101-430-815.000	DOG DAMAGES AND BOARDING	FAMILY FARM & HOME	RABBIT BEDDING	6.99	71690
101-430-816.000	VETERINARIAN SERVICES	MANISTEE VETERINARY HOSP	ACT# 2530	299.96	71617
101-430-816.000	VETERINARIAN SERVICES	BAY AREA PET HOSPITAL	ACCOUNT# 56270	431.95	71664
101-430-816.000	VETERINARIAN SERVICES	DR. O ON THE GO	COMPLAINT# 151-2714-25	867.40	71769
101-430-816.000	VETERINARIAN SERVICES	TRUSTED JOURNEY PET	SERVICES	20.00	71777
101-430-821.000	ANIMAL DISPOSAL EXPENSES	MANISTEE VETERINARY HOSP	ACCT#2530	225.00	71617
101-430-850.000	TELEPHONE	AT&T MOBILITY	CELLPHONES	49.82	71726
101-430-940.000	RENT	MANISTEE CO. HUMANE SOCI	RENT - FEB 2026	3,416.67	71713
		Total For Dept 430 ANIMAL CONTROL		5,605.58	
Dept 605 CONTAGIOUS DISEASES					
101-605-801.000	CONTRACTED SERVICES	DISTRICT HEALTH DEPARTME	10/25 - 12/25 - COMMUNICABLE DISEASES	13.30	71614
		Total For Dept 605 CONTAGIOUS DISEASES		13.30	
Dept 648 MEDICAL EXAMINER					
101-648-837.000	AUTOPSY/TOXIC./LAB FEES	NMS LABS	LAB TESTS	1,278.00	71630
101-648-837.000	AUTOPSY/TOXIC./LAB FEES	NMS LABS	LAB TESTS	1,820.00	71745
101-648-838.000	MORGUE RENT/TRANS. SERVICES	JOWETT FAMILY FUNERAL HO	MORGUE RENT/TRANS SERVICES	3,000.00	71610
101-648-838.000	MORGUE RENT/TRANS. SERVICES	JOWETT FAMILY FUNERAL HO	DEC 2025 - RENT/TRANS SERVICES	3,600.00	71706
		Total For Dept 648 MEDICAL EXAMINER		9,698.00	
Dept 682 VETERANS AFFAIRS					
101-682-812.000	DUES AND FEES	VISA	MACVC DUES/CANDY/DUES/STAFF DEVELOPME	100.00	71706
		Total For Dept 682 VETERANS AFFAIRS		100.00	
Dept 701 PLANNING					
101-701-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	OFFICE SUPPLIES	54.05	71706
101-701-810.000	COMPUTER PROGRAMMING	VISA	ADOBE/EFAX/INDEED	257.91	71706
		Total For Dept 701 PLANNING		311.96	
Dept 711 REGISTER OF DEEDS					
101-711-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	OFFICE SUPPLIES W/2% DISCOUNT	189.53	71606
		Total For Dept 711 REGISTER OF DEEDS		189.53	
Dept 905 INSURANCE AND BONDS					
101-905-911.000	LIABILITY INSURANCE	M.M.R.M.A.	PROP./LIAB, GENERAL FUND CONTRIBUTION	105,462.50	71621

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND	LIABILITY INSURANCE	M.M.R.M.A.	PROP./LIAB RENTENTION FUND CONTRIBUTI	25,000.00	71621
Dept 905 INSURANCE AND BONDS				130,462.50	
101-905-911.000					
Dept 957 APPROPRIATIONS	APPROPRIATIONS - NETWORKS NORTH	NETWORKS NORTHWEST	FY 25/26 - APPROPRIATION	4,797.81	71739
101-957-969.026				4,797.81	
				354,442.41	
Fund 214 BEAR LAKE IMPROVEMENT FUND	CONTRACTED SERVICES - AUDIT	JACKPINE INTERNET SERVIC	WEBSITE CHANGES	50.00	71702
Dept 000 GENERAL				50.00	
214-000-801.007				50.00	
Fund 225 RECYCLING FUND	CONTRACTED SERVICES - ACCT# 002	GFL ENVIRONMENTAL	MONTHLY RECYCLING - NOV 2025 (ACCT# 0	4,833.33	71602
Dept 000 GENERAL				5,833.33	71602
225-000-801.000				250.00	71731
225-000-801.000				4,243.58	71571
225-000-801.001				50.00	71584
225-000-801.001				100.00	71598
225-000-801.001				50.00	71613
225-000-801.001				450.00	71632
225-000-801.001				50.00	71633
225-000-801.001				50.00	71680
225-000-801.001				100.00	71687
225-000-801.001				50.00	71711
225-000-801.001				450.00	71747
225-000-801.001				50.00	71748
				16,560.24	
Fund 232 MANISTEE COUNTY DIVE EQUIPMENT FUND	EQUIPMENT	ADVANCE AUTO PARTS	BATTERIES	153.44	71670
Dept 000 GENERAL				43.99	71670
232-000-730.000				197.43	
232-000-730.000				197.43	
Fund 236 MAINTENANCE OF EFFORT FUND	MISC. EXPENSE	STATE OF MICHIGAN	MOE 12/01/25 - 12/31/25	4,607.17	71633
Dept 000 GENERAL				4,607.17	
236-000-955.001				4,607.17	
Fund 251 CAPITAL IMPROVEMENT FUND	CONTRACTUAL - FAIR BUILDING / M	LAKESHORE CONSTRUCTION G	LIONS BUILDING KITCHEN REPAIR	887.00	71611
Dept 000 GENERAL					
251-000-801.007					

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 251 CAPITAL IMPROVEMENT FUND</b>					
Dept 000 GENERAL	CONTRACTUAL - FAIR BUILDING / M LAKESHORE CONSTRUCTION G	HAILSTORM DAMAGE REPAIRS		213,359.00	71611
251-000-801.007	CONTRACTUAL - FAIR BUILDING / M LAKESHORE CONSTRUCTION G	HAILSTORM DAMAGE REPAIRS		36,989.00	71707
251-000-801.007			Total For Dept 000 GENERAL	251,235.00	
			Total For Fund 251 CAPITAL IMPROVEMENT FUND	251,235.00	
<b>Fund 253 REMONUMENTATION FUND</b>					
Dept 000 GENERAL	CONTRACTUAL - ADMIN	SPICER GROUP	CONTRACTUAL - ADMIN	3,714.00	71636
253-000-801.007	CONTRACTED SERVICES - RESEARCH	SPICER GROUP	CONTRACT SERVICES - RESEARCH	17,544.00	71636
253-000-825.001	CONTRACTED SERVICES - RESEARCH	PAPINEAU P.C. - LAND SUR	CONTRACTED SERVICES - RESEARCH	17,544.00	71643
253-000-825.001			Total For Dept 000 GENERAL	38,802.00	
			Total For Fund 253 REMONUMENTATION FUND	38,802.00	
<b>Fund 256 REGISTER OF DEEDS AUTOMATION FUND</b>					
Dept 000 GENERAL	CONTRACTED SERVICES	FIDLAR TECHNOLOGIES, INC	LAREDO USAGE - 11/25	1,494.93	71596
256-000-801.000			Total For Dept 000 GENERAL	1,494.93	
			Total For Fund 256 REGISTER OF DEEDS AUTOMATION FUND	1,494.93	
<b>Fund 260 INDIGENT DEFENSE FUND</b>					
Dept 000 GENERAL	OFFICE SUPPLIES	MCCARDEL WATER CONDITION	WATER	27.50	71623
260-000-727.000	OFFICE SUPPLIES	MCCARDEL WATER CONDITION	COOLER RENTAL	12.00	71623
260-000-727.000	OFFICE SUPPLIES		PICK UP SHREDDING BIN	75.00	71627
260-000-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES	OFFICE SUPPLIES	552.77	71675
260-000-727.000	OFFICE SUPPLIES	JACKPINE BUSINESS CENTER	BUSINESS CARDS	98.00	71700
260-000-729.000	BOOK & PERIODICALS	THOMSON REUTERS - WEST	JAN 26 - MI COURT RULES/SENTENCING GU	152.15	71758
260-000-733.000	COPY SUPPLIES	XEROX CORPORATION	BASE/&PRINT CHARGES - DECEMBER 25	147.60	71764
260-000-733.000	COPY SUPPLIES	XEROX CORPORATION	BASE/& PRINT CHARGES - DECEMBER 2025	52.51	71764
260-000-735.000	SOFTWARE PURCHASES	RELX INC. DBA LEXISNEXIS	LEXIS NEXIS	330.00	71577
260-000-735.000	SOFTWARE PURCHASES	RELX INC. DBA LEXISNEXIS	LEXISNEXIS	330.00	71578
260-000-735.000	SOFTWARE PURCHASES	JUSTICE WORKS	9-ACTIVE USERS - DEC 2025	234.00	71609
260-000-735.000	SOFTWARE PURCHASES	VISA	CLIO - DECEMBER 2025	556.00	71761
260-000-808.000	WITNESS FEES	217 RECOVERY	TRANSPORTATION	482.20	71568
260-000-808.000	WITNESS FEES	NORTHERN CLINICAL & DIAG	PSYCHOLOGICAL ASSESSMENT	910.00	71631
260-000-808.000	WITNESS FEES	217 RECOVERY	TRANSPORTATION FROM TREATMENT	346.85	71667
260-000-808.000	WITNESS FEES	FRESH SANDS COUNSELING &	PSYCHOLOGICAL EVALUATION/RISK ASSESSM	1,820.00	71688
260-000-808.000	WITNESS FEES	FRESH SANDS COUNSELING &	PSYCHOLOGICAL EVALUATION/RISK ASSESSM	1,820.00	71688
260-000-808.000	TELEPHONE	VERIZON WIRELESS	CELLULAR PHONES	113.10	71641
260-000-850.000	MILEAGE REIMBURSMENT - ATTORNEY	PATRICK DOUGHERTY	COURT APPT ATTY	45.56	71593
260-000-860.003	MILEAGE REIMBURSMENT - ATTORNEY	PATRICK DOUGHERTY	COURT APPT ATTY	91.12	71593
260-000-860.003	MILEAGE REIMBURSMENT - ATTORNEY	PATRICK DOUGHERTY	COURT APPT ATTY	341.70	71593
260-000-860.003	MILEAGE REIMBURSMENT - ATTORNEY	PATRICK DOUGHERTY	COURT APPT ATTY	45.56	71593
260-000-860.003	MILEAGE REIMBURSMENT - ATTORNEY	PATRICK DOUGHERTY	COURT APPT ATTY	110.55	71590
260-000-860.003	MILEAGE REIMBURSMENT - ATTORNEY	GRAFF, GRAFF T HELVESTON	COURT APPT ATTY	83.08	71600
260-000-860.004	MDOC TRAVEL TIME	PATRICK DOUGHERTY	COURT APPT ATTY	1,411.10	71590
260-000-860.004	MDOC TRAVEL TIME	PATRICK DOUGHERTY	COURT APPT ATTY	414.13	71590
260-000-860.004	MDOC TRAVEL TIME	MCCURDY, WOTILA, & FORTE	COURT APPT ATTY - TRAVEL TIME	300.00	71708
			Total For Dept 000 GENERAL	10,902.48	

GL Number Invoice Line Desc Vendor Invoice Description Amount Check #

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 260 INDIGENT DEFENSE FUND</b>					
Total For Fund 260 INDIGENT DEFENSE FUND				10,902.48	
<b>Fund 266 LAW ENFORCEMENT TRAINING FUND</b>					
Dept 000 GENERAL				234.72	71760
266-000-860.000	TRAVEL/MEALS/TRAINING	VISA	DEPUTY MEALS/ACADEMY EXPENSES/LODGING	234.72	
Total For Dept 000 GENERAL				234.72	
Total For Fund 266 LAW ENFORCEMENT TRAINING FUND				234.72	
<b>Fund 269 LAW LIBRARY FUND</b>					
Dept 000 GENERAL				37.14	71574
269-000-729.000	BOOK & PERIODICALS	MATTHEW BENDER & CO., IN	LAW LIBRARY - BOOKS	37.14	
269-000-729.000	BOOK & PERIODICALS	RELX INC. DBA LEXISNEXIS	ONLINE ACCESS CHARGES - DEC 2025	394.00	
269-000-729.000	BOOK & PERIODICALS	I.C.L.F.E.	MI MODEL CRIMINAL JURY INSTRUCTIONS	188.50	71605
269-000-729.000	BOOK & PERIODICALS	THOMSON REUTERS - WEST	SUBSCRIPTION CHARGES - DEC 2025	284.41	71644
269-000-729.000	BOOK & PERIODICALS	THOMSON REUTERS - WEST	SUBSCRIPTION PRODUCT CHARGES - JAN 20	812.62	71644
269-000-729.000	BOOK & PERIODICALS	BANKS & JORDAN LAW PUBLI	CONFLICTS OF INTEEST IN PRACTICE LAW	116.70	71673
Total For Dept 000 GENERAL				1,833.37	
Total For Fund 269 LAW LIBRARY FUND				1,833.37	
<b>Fund 280 HEALTH INSURANCE FUND</b>					
Dept 000 GENERAL				861.25	71660
280-000-716.005	STD 4TH QRT 2025 - EMPLOYER FIC	MADISON NATIONAL LIFE IN	MANISTEE, COUNTY OF #28962 - 4TH QRT	861.25	
280-000-716.005	STD 3TH QRT 2025 EMPLOYER FICA	MADISON NATIONAL LIFE IN	MANISTEE, COUNTY OF #28962	740.78	71660
280-000-717.001	HEALTH INSURANCE PREMIUMS- BC/B	BLUE CROSS BLUE SHIELD O	007016448 - 0000 (FEB 2026)	51,081.77	71659
280-000-717.001	HEALTH INSURANCE PREMIUMS- BC/B	BLUE CROSS BLUE SHIELD O	007016448 - 0004 (FEB 2026)	24,649.94	71659
280-000-717.001	HEALTH INSURANCE PREMIUMS- BC/B	BLUE CROSS BLUE SHIELD O	007016448 - 0009 (FEB 2026)	5,578.94	71659
280-000-717.005	DENTAL INSURANCE PREMIUM	BLUE CROSS BLUE SHIELD O	007016448 - 0005 (FEB 2026)	3,599.88	71662
280-000-717.007	HEALTH INSURANCE PREMIUMS - BCN	BLUE CARE NETWORK OF MIC	GROUP 00189746 - 0001	6,490.65	71662
280-000-717.008	HEALTH INSURANCE PREMIUMS - BCN	BLUE CARE NETWORK OF MIC	GROUP 00189746 - 0001	76,033.83	71662
Total For Dept 000 GENERAL				169,037.04	
Total For Fund 280 HEALTH INSURANCE FUND				169,037.04	
<b>Fund 283 LAND BANK FUND</b>					
Dept 000 GENERAL				1,357.93	71712
283-000-801.022	CONTRACTED SERVICES - PLANNING	MANISTEE CO. PLANNING	DEC 2025 MCLBA PLANNING CONTRACT	1,357.93	71722
283-000-812.000	DUES AND FEES	MICHIGAN LAND BANK ASSOC	2026 MEMBERSHIP DUES	250.00	71666
283-000-955.015	MISC. EXPENSE - BLIGHT ELIMINAT	ANALYTICAL TESTING & CON	1/12/26 ASBESTOS AIR CLEARANCE	600.00	71708
283-000-955.015	MISC. EXPENSE - BLIGHT ELIMINAT	KINCAID BUILDING GROUP	141 WASHINGTON ST. STABILIZATION DRAW	37,459.82	71708
283-000-955.015	MISC. EXPENSE - BLIGHT ELIMINAT	OTWELL MAUBY, P.C.	7780 LAKE ST LEAD PAINT INSPECTION	1,370.00	71708
Total For Dept 000 GENERAL				41,037.75	
Total For Fund 283 LAND BANK FUND				41,037.75	
<b>Fund 292 CHILD CARE FUND</b>					
Dept 000 GENERAL				2,475.00	71626
292-000-832.007	ANOTHER COUNTY INSTITUTIONAL CA	MUSKEGON COUNTY JUVENILE	DETENTION - 12/23/25-12/31/25	2,475.00	71626
292-000-840.000	NON SCHEDULED PAYMENTS	MANISTEE COUNTY TRANSPOR	BUS TICKETS	20.00	71626
292-000-840.000	NON SCHEDULED PAYMENTS	TOTAL COURT SERVICES	MONITORING SERVICES	166.50	71642
292-000-850.000	TELEPHONE	MICHAEL COLEMAN	MILEAGE/PHONE REIMBURSEMENTS	50.00	71620
292-000-860.000	TRAVEL	MICHAEL COLEMAN	MILEAGE/PHONE REIMBURSEMENTS	110.35	71620
292-000-860.000	TRAVEL	JUVENILE JUSTICE ASSOC.	JJAM CONFERENCE (M. COLEMAN)	125.00	71705
Total For Dept 000 GENERAL				2,946.85	

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Fund 292 CHILD CARE FUND

Total For Fund 292 CHILD CARE FUND 2,946.85

Fund 293 SOLDIERS & SAILORS RELIEF FUND

Dept 000 GENERAL	MANISTEE CHAMBER OF COMM	JANUARY 2026 - RENT	500.00	71625
293-000-956.000	VERIZON WIRELESS	CVSF GRANT - CELLPHONES (JAN 26)	75.40	71755
293-000-956.000				

Total For Dept 000 GENERAL 575.40

Total For Fund 293 SOLDIERS & SAILORS RELIEF FUND 575.40

Fund 295 AIRPORT AUTHORITY FUND

Dept 000 GENERAL	EQUIPMENT	NETWORK EQUIPMENT	251.11	71583
295-000-730.000	GAS AND OIL	FUEL FOR AIRPORT - 62735	348.37	71581
295-000-743.000	GAS AND OIL	FUEL FOR AIRPORT - 62735	773.68	71581
295-000-743.000	GAS AND OIL	FUEL FOR AIRPORT - 06-0002735	270.03	71678
295-000-801.015	CONTRACTED SERVICES - MAINT.(OR	ORCHARD BEACH AVIATION, 12/2025 - AIRPORT MAINTENANCE	29,456.25	71743
295-000-901.000	ADVERTISING	MANISTEE AREA CHAMBER OF VACATION MODE PROMO	265.14	71715
295-000-911.000	LIABILITY INSURANCE	AUTO-OWNERS INSURANCE	14,573.00	71674
295-000-911.000	LIABILITY INSURANCE	AUTO-OWNERS INSURANCE	1,528.84	71674
295-000-920.000	UTILITIES	CONSUMERS ENERGY	104.66	71587
295-000-920.000	UTILITIES	CONSUMERS ENERGY	1,580.07	71587
295-000-920.000	UTILITIES	CONSUMERS ENERGY	350.18	71587
295-000-920.000	UTILITIES	CONSUMERS ENERGY	582.76	71587
295-000-920.000	UTILITIES	CONSUMERS ENERGY	32.97	71587
295-000-920.000	UTILITIES	DTE ENERGY	618.57	71729
295-000-920.000	UTILITIES	DTE ENERGY	666.31	71729
295-000-920.000	UTILITIES	DTE ENERGY	1,487.05	71729
295-000-920.000	UTILITIES	ORCHARD BEACH AVIATION, ZOOM, INTERNET & TV	59.51	71743
295-000-931.000	REPAIRS & MAINTENANCE	MANISTEE TIRE SERVICE	89.13	71616
295-000-931.000	REPAIRS & MAINTENANCE	REPUBLIC SERVICES #239	87.22	71634
295-000-931.000	REPAIRS & MAINTENANCE	TKS SECURITY	30.00	71647
295-000-931.000	ACCT# 29904100 (SUPPLIES)	ACCT# 29904100 (SUPPLIES)	151.92	71672
295-000-931.000	ACCT# 29904100 (SUPPLIES)	ACCT# 29904100 (SUPPLIES)	5.67	71672
295-000-931.000	REPAIRS & MAINTENANCE	CRYOTECH DEICING TECHNOL	5,399.50	71685
295-000-931.000	REPAIRS & MAINTENANCE	WEST COAST FARM SERVICE	20.00	71756
295-000-931.000	REPAIRS & MAINTENANCE	TKS SECURITY	10,215.29	71767
295-000-955.001	MISC. EXPENSE - PFC (AIRPORT)	MEAD&HUNT	5,642.50	71718
			74,589.73	
			74,589.73	

Total For Dept 000 GENERAL 74,589.73

Total For Fund 295 AIRPORT AUTHORITY FUND 74,589.73

Fund 299 UNEMPLOYMENT FUND

Dept 000 GENERAL	UNEMPLOYMENT CHARGES	UNEMPLOYMENT INSURANCE A	4,580.00	71755
299-000-716.010		ACCT# 0805035 000 - QRT 2025		

Total For Dept 000 GENERAL 4,580.00

Total For Fund 299 UNEMPLOYMENT FUND 4,580.00

Fund 481 AIRPORT CAPITAL FUND

Dept 000 GENERAL	MISC EXPENSE (APPROPRIATION)	TKS SECURITY	5,882.21	71767
481-000-955.013		CONVERT EXISTING READERS & ADDITIONAL		

Total For Dept 000 GENERAL 5,882.21

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GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
<b>Fund 481 AIRPORT CAPITAL FUND</b>					
Total For Fund 481 AIRPORT CAPITAL FUND					
<b>Fund 620 FORECLOSURE FUND</b>					
Dept 000 GENERAL					
620-000-806.000	ATTORNEY FEES	CUMMINGS, MCCLOREY, DAVI	PRICE LAWSUIT	52.80	71589
620-000-806.000	ATTORNEY FEES	CUMMINGS, MCCLOREY, DAVI	GEE LAWSUIT	176.00	71589
620-000-930.001	COPIER LEASE PAYMENT	XEROX CORPORATION	BASE &/OR COPIES - DEC 25	163.98	71764
620-000-955.009	MISC. EXPENSE - EXCESS PROCEEDS	VISSER & ASSOCIATES TRUS	REMAINING PROCEEDS PER COURT ORDER	6,016.19	71775
Total For Dept 000 GENERAL				6,408.47	
Total For Fund 620 FORECLOSURE FUND				6,408.47	
<b>Fund 737 OPEB TRUST FUND</b>					
Dept 000 GENERAL					
737-000-717.001	HEALTH INSURANCE PREMIUMS-- BC/B	BLUE CROSS BLUE SHIELD O	007016448 - 0006 (FEB 2026)	7,367.73	71659
737-000-717.005	DENTAL INSURANCE PREMIUM	BLUE CROSS BLUE SHIELD O	007016448 - 0005 (FEB 2026)	858.62	71659
737-000-717.008	HEALTH INSURANCE PREMIUMS - BCN	BLUE CARE NETWORK OF MIC	GROUP 00189746 - 0001	3,470.29	71662
737-000-717.008	HEALTH INSURANCE PREMIUMS - BCN	BLUE CARE NETWORK OF MIC	GROUP 00189746 - 0001	618.67	71663
Total For Dept 000 GENERAL				12,315.31	
Total For Fund 737 OPEB TRUST FUND				12,315.31	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
			Fund Totals:		
			Fund 101 GENERAL FUND	354,442.41	
			Fund 214 BEAR LAKE IMP	50.00	
			Fund 225 RECYCLING FUN	16,560.24	
			Fund 232 MANISTEE COUN	197.43	
			Fund 236 MAINTENANCE O	4,607.17	
			Fund 251 CAPITAL IMPRO	251,235.00	
			Fund 253 REMONUMENTATI	38,802.00	
			Fund 256 REGISTER OF D	1,494.93	
			Fund 260 INDIGENT DEFE	10,902.48	
			Fund 266 LAW ENFORCEME	234.72	
			Fund 269 LAW LIBRARY F	1,833.37	
			Fund 280 HEALTH INSURA	169,037.04	
			Fund 283 LAND BANK FUN	41,037.75	
			Fund 292 CHILD CARE FU	2,946.85	
			Fund 293 SOLDIERS & SA	575.40	
			Fund 295 AIRPORT AUTHO	74,589.73	
			Fund 299 UNEMPLOYMENT	4,580.00	
			Fund 481 AIRPORT CAPIT	5,882.21	
			Fund 620 FORECLOSURE F	6,408.47	
			Fund 737 OPEB TRUST FU	12,315.31	
			Total For All Funds:	997,732.51	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 103 GENERAL SERVICES/CONTINGENCIES					
101-103-730.001	EQUIPMENT - VEHICLES (LEASED)	ENTERPRISE FM TRUST	ACCT#594177 - ENTERPRISE FLEET MANAGEM	786.91	615
101-103-820.000	PRE-EMPLOYMENT EXAMS	ALL ACCESS CARE PLLC	PRE EMPLOYMENT EXAM	155.00	612
		Total For Dept 103 GENERAL SERVICES/CONTINGENCIES		941.91	
Dept 172 ADMINISTRATOR/CONTROLLER					
101-172-728.000	POSTAGE - ACCT#34575944	RESERVE ACCOUNT	ACCT#34575944 - MANISTEE COUNTY	1,588.08	609
101-172-728.000	POSTAGE - ACCT#34575944	RESERVE ACCOUNT	ACCT#34575944 - MANISTEE COUNTY	386.10	609
101-172-728.000	POSTAGE - ACCT#34575944	RESERVE ACCOUNT	ACCT#34575944 - MANISTEE COUNTY	671.58	609
101-172-801.000	CONTRACTED SERVICES	KENNIS CONSULTING LLC	PROFESSIONAL SERVICES (12/24/25 - 01/	3,049.58	605
101-172-801.000	CONTRACTED SERVICES	KENNIS CONSULTING LLC	PROFESSIONAL SERVICES - 1/4/26 - 1/21	3,110.20	620
101-172-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	52.56	610
		Total For Dept 172 ADMINISTRATOR/CONTROLLER		8,858.10	
Dept 215 COUNTY CLERK					
101-215-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	14.02	610
101-215-860.000	TRAVEL	MICHELLE JOHNSON	DECEMBER PHONE REIMBURSMENT	25.00	607
		Total For Dept 215 COUNTY CLERK		39.02	
Dept 228 INFORMATION TECHNOLOGY					
101-228-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	24.53	610
		Total For Dept 228 INFORMATION TECHNOLOGY		24.53	
Dept 253 TREASURER					
101-253-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	10.51	610
		Total For Dept 253 TREASURER		10.51	
Dept 257 EQUALIZATION					
101-257-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	17.52	610
		Total For Dept 257 EQUALIZATION		17.52	
Dept 265 BUILDING AND GROUNDS					
101-265-743.000	GAS AND OIL	FUELMAN	BGL67973 - FLEET#171260 (COURTHOUSE)	134.10	603
		Total For Dept 265 BUILDING AND GROUNDS		134.10	
Dept 283 CIRCUIT COURT					
101-283-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	28.03	610
		Total For Dept 283 CIRCUIT COURT		28.03	
Dept 284 CIRCUIT COURT - JUVENILE DIVISION					
101-284-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	49.05	610
		Total For Dept 284 CIRCUIT COURT - JUVENILE DIVISION		49.05	
Dept 286 DISTRICT COURT					
101-286-801.000	CONTRACTED SERVICES	MAKAYLA MURRAY	CONTRACT SERVICES - CIVIL CLERK	2,469.50	610
101-286-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	21.02	610
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT	JOHN NAGY	SC CAS MANAGER - MDCGP SOBRIETY CRT	73.98	616
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT	JOHN NAGY	SC CAS MANAGER - MDCGP SOBRIETY CRT	924.00	616
101-286-955.002	MISC EXP-MDCGP SOBRIETY COURT	JOHN NAGY	SC CAS MANAGER - MDCGP SOBRIETY CRT	924.00	616
		Total For Dept 286 DISTRICT COURT		4,412.50	
Dept 289 FRIEND OF THE COURT					
101-289-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	31.54	610
101-289-850.000	TELEPHONE	CLAYTON KELLEY	REIMBURSEMENT MILEAGE	30.00	619
101-289-860.002	MILEAGE REIMBURSEMENT	CLAYTON KELLEY	REIMBURSEMENT MILEAGE	107.80	619

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 289 FRIEND OF THE COURT					
Dept 294 PROBATE COURT					
101-294-809.000	GUARDIANSHIP INVESTIGATION	STACI LYN JOHNSON	GUARDIANSHIP SERVICES	522.78	629
101-294-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	24.53	610
				547.31	
Dept 296 PROSECUTING ATTORNEY					
101-296-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	49.05	610
				49.05	
Dept 301 SHERIFF					
101-301-730.001	ENTERPRISE VEHICLES (MAINTENANC	ENTERPRISE FM TRUST	ACCT#594177 - ENTERPRISE FLEET MANAGEM	22,524.94	615
101-301-743.000	GASOLINE AND OIL	BLARNEY CASTLE FLEET PRO	ACCT# BC397 - MANISTEE COUNTY SHERRIF	1,198.60	613
101-301-743.000	GASOLINE AND OIL	FUELMAN	ACCT# 167971 - FLEET#171258 (SHERIFF'	2,482.04	614
101-301-850.000	TELEPHONE	TELNET WORLDWIDE	ACCT# 9945 (SHERIFF OFFICE)	253.48	616
				26,459.06	
Dept 302 SSCENT DRUG TEAM					
101-302-743.000	GAS AND OIL	FUELMAN	ACCT# 167971 - FLEET#171258 (SHERIFF'	171.05	614
				171.05	
Dept 307 COURT SECURITY					
101-307-743.000	GAS AND OIL	BLARNEY CASTLE FLEET PRO	ACCT# BC397 - MANISTEE COUNTY SHERRIF	141.50	613
				141.50	
Dept 332 SNOWMOBILE PATROL					
101-332-743.000	GASOLINE AND OIL	BLARNEY CASTLE FLEET PRO	ACCT# BC397 - MANISTEE COUNTY SHERRIF	167.69	613
101-332-743.000	GASOLINE AND OIL	FUELMAN	ACCT# 167971 - FLEET#171258 (SHERIFF'	26.85	614
				194.54	
Dept 351 JAIL					
101-351-760.000	PRISONER MEDICAL-CONTRACT	ALL ACCESS CARE PLLC	INMATE HEALTHCARE CONTRACT - DEC 2025	13,363.83	617
101-351-760.002	PRISONER MEDICAL - MEDICATION/S	ALL ACCESS CARE PLLC	INMATE MEDICATIONS/SUPPLIES - DEC 202	1,620.23	617
101-351-814.000	PRISONER MEALS	CANTEEN SVCS. OF NORTHER	INMATE MEALS - 12/21/25 - 12/27/25	2,962.51	623
101-351-814.000	PRISONER MEALS	CANTEEN SVCS. OF NORTHER	INMATE MEALS - 12/28/25 - 01/03/26	2,925.00	623
101-351-814.000	PRISONER MEALS	CANTEEN SVCS. OF NORTHER	INMATE MEALS - 1/4/26 - 01/10/26	2,921.59	623
101-351-814.000	PRISONER MEALS	CANTEEN SVCS. OF NORTHER	INMATE MEALS - 12/14/25 - 12/20/25	3,031.99	630
				26,825.15	
Dept 430 ANIMAL CONTROL					
101-430-743.000	GASOLINE AND OIL	BLARNEY CASTLE FLEET PRO	ACCT# BC397 - MANISTEE COUNTY SHERRIF	318.24	610
101-430-743.000	GASOLINE AND OIL	FUELMAN	ACCT# 167971 - FLEET#171258 (SHERIFF'	170.74	610
				488.98	
Dept 701 PLANNING					
101-701-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	17.52	610
				17.52	
Dept 711 REGISTER OF DEEDS					
101-711-850.000	TELEPHONE	TELNET WORLDWIDE	ACCOUNT# 9940 (COURTHOUSE)	10.51	610
				10.51	

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Fund 101 GENERAL FUND					69,589.28	
Fund 256 REGISTER OF DEEDS AUTOMATION FUND						
Dept 000 GENERAL						
256-000-801.000	CONTRACTED SERVICES	VALSOFT CORP INC	COTT - DECEMBER 2025	150.00	602	
Total For Dept 000 GENERAL					150.00	
Total For Fund 256 REGISTER OF DEEDS AUTOMATION FUND					150.00	
Fund 260 INDIGENT DEFENSE FUND						
Dept 000 GENERAL						
260-000-727.007	HUMANITARIAN SUPPORT EXPENSE	MCKENZIE BRADFORD	HUMANITARIAN SUPPORT	69.22	627	
260-000-808.000	WITNESS FEES	OPEN DOOR ASSESSMENTS, L	COURT SCREENINGS	100.00	628	
260-000-860.000	TRAVEL	MCKENZIE BRADFORD	MILEAGE REIMBURSEMENT	134.40	621	
Total For Dept 000 GENERAL					303.62	
Total For Fund 260 INDIGENT DEFENSE FUND					303.62	
Fund 280 HEALTH INSURANCE FUND						
Dept 000 GENERAL						
280-000-716.004	LIFE INSURANCE	MADISON NATIONAL LIFE IN	MANISTEE, COUNTY OF #28962	398.98	606	
280-000-716.004	LIFE INSURANCE	MADISON NATIONAL LIFE IN	LIFE INS/STD/ ADD - FEB 2026	403.18	633	
280-000-716.005	STD INSURANCE	MADISON NATIONAL LIFE IN	MANISTEE, COUNTY OF #28962	7,409.28	606	
280-000-716.005	STD INSURANCE	MADISON NATIONAL LIFE IN	LIFE INS/STD/ ADD - FEB 2026	7,575.18	633	
280-000-717.000	HEALTH INSURANCE - BUNDLE FEE (	ADVANCED BENEFIT SOLUTION	HRA/FLEX/COBRA ECT BUNDRER JAN 2026	3,682.40	631	
280-000-717.011	VSP - INSURANCE	ADVANCED BENEFIT SOLUTION	HRA/FLEX/COBRA ECT BUNDRER JAN 2026	1,481.77	631	
Total For Dept 000 GENERAL					20,950.79	
Total For Fund 280 HEALTH INSURANCE FUND					20,950.79	
Fund 292 CHILD CARE FUND						
Dept 000 GENERAL						
292-000-840.000	NON SCHEDULED PAYMENTS	AMBER BEAUMONT	MILEAGE REIMBURSEMENT	100.00	608	
292-000-840.000	NON SCHEDULED PAYMENTS	AMBER BEAUMONT	REIMBURSMENT MILEAGE/PHONE/SUPPLIES	100.00	624	
292-000-850.000	TELEPHONE	CARLY BAILEY	MILEAGE/PHONE REIMBURSEMENT	50.00	601	
292-000-850.000	TELEPHONE	AMBER BEAUMONT	MILEAGE/PHONE REIMBURSEMENT	50.00	608	
292-000-850.000	TELEPHONE	AMBER BEAUMONT	MILEAGE REIMBURSEMENT	50.00	608	
292-000-850.000	TELEPHONE	AMBER BEAUMONT	REIMBURSMENT MILEAGE/PHONE/SUPPLIES	50.00	624	
292-000-860.000	TRAVEL	CARLY BAILEY	MILEAGE/PHONE REIMBURSEMENT	492.80	601	
292-000-860.000	TRAVEL	AMBER BEAUMONT	MILEAGE/PHONE REIMBURSEMENT	183.12	608	
292-000-860.000	TRAVEL	AMBER BEAUMONT	MILEAGE REIMBURSEMENT	91.56	608	
292-000-860.000	TRAVEL	AMBER BEAUMONT	REIMBURSMENT MILEAGE/PHONE/SUPPLIES	91.56	624	
Total For Dept 000 GENERAL					1,259.04	
Total For Fund 292 CHILD CARE FUND					1,259.04	
Fund 295 AIRPORT AUTHORITY FUND						
Dept 000 GENERAL						
295-000-801.001	CONTRACTED SERVICES - AIR SERVI	CORPORATE FLIGHT MANAGEM	AEAS ROUTE MBL-ORD-MBL (DEC 2025)	481,059.00	611	
Total For Dept 000 GENERAL					481,059.00	
Total For Fund 295 AIRPORT AUTHORITY FUND					481,059.00	
Fund 296 JUVENILE JUSTICE FUND						
Dept 000 GENERAL						
296-000-801.000	CONTRACTED SERVICES - SOCIAL SE	GLORY LINKE	JANUARY 26 - SOCIAL WORK SERVICES	4,333.00	604	

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Fund 296 JUVENILE JUSTICE FUND					
Dept 000 GENERAL					
		Total For Dept 000 GENERAL		4,333.00	
Fund 737 OPEB TRUST FUND					
Dept 000 GENERAL					
737-000-717.000	HEALTH INSURANCE - HRA FEES	ADVANCED BENEFIT Solutio	HRA/FLEX/COBRA ECT BUNDR JAN 2026	529.60	631
737-000-717.002	HEALTH INSURANCE PREMIUMS - AMA	SILVERSCRIPT	RETIREE PRESCRIPTIONS - FEB 2026	2,045.03	625
737-000-717.002	HEALTH INSURANCE PREMIUMS - AMA	AMA INSURANCE AGENCY, IN	RETIREE'S MEDICAL INSURANCE - FEB 26	6,597.00	632
737-000-717.011	VSP - INSURANCE	ADVANCED BENEFIT Solutio	HRA/FLEX/COBRA ECT BUNDR JAN 2026	307.50	631
		Total For Dept 000 GENERAL		9,479.13	
		Total For Fund 737 OPEB TRUST FUND		9,479.13	

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Fund Totals:					
Fund 101	GENERAL FUND			69,589.28	
Fund 256	REGISTER OF D			150.00	
Fund 260	INDIGENT DEFE			303.62	
Fund 280	HEALTH INSURA			20,950.79	
Fund 292	CHILD CARE FU			1,259.04	
Fund 295	AIRPORT AUTHO			481,059.00	
Fund 296	JUVENILE JUST			4,333.00	
Fund 737	OPEB TRUST FU			9,479.13	

Total For All Funds:      587,123.86



January 19, 2026

By: Gabriel, Roeder, Smith & Company



# Manistee County

Proposal to Provide OPEB Actuarial Services

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## GRS' Background in Health Care Consulting

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GRS specializes in retiree health care plan consulting for the public sector. Governments are seeking ways to provide benefits that are economically sustainable and affordable while also providing meaningful value to their retirees. We help governments manage and optimize their OPEB benefits strategy by advising on benefit levels and financing structure. GRS has helped more than 600 OPEB clients by providing valuations to enable compliance with financial reporting requirements and the development of funding options to help pay plan obligations. We also provide services that help plan sponsors manage the underlying retiree health care program. This includes Medicare Part D attestations, consulting on Employee Group Waiver Programs (EGWP), and benefit strategy.



## Scope of Services

### Actuarial Funding Valuation

In order to help facilitate the funding of the Plan, we will prepare an actuarial funding valuation of the retiree health care benefits for the Manistee County Retiree Health Care Plan as of 12/31/2025. The actuarial funding valuation will encompass the phases indicated below:

#### Determination of:

- Actuarial present value of projected benefits;
- Actuarial accrued liability;
- Actuarial value of assets;
- Unfunded actuarial accrued liability;
- Normal cost; and
- Actuarially Determined Contribution for the fiscal years ending 9/30/2027 and 9/30/2028.

#### The Actuarial Retiree Health Care Funding Valuation will Include the Following:

- Seven contribution amounts plus a grand total with assets:
  - General;
  - Sheriff/POAM;
  - Executive Employees;
  - Elected Officials;
  - AFSCME;
  - Court Employees;
  - Sheriff/Administration; and
  - Grand Total.
- One set of initial per capita costs based on up to six distinct retiree medical plans;
- The retiree medical, prescription drug and dental plans are fully-insured. In addition, the post-65 plan is a Medicare Advantage plan; and
- We will prepare our calculations using one interest rate assumption which is consistent with the investment policy of the Plan. For purposes of the 12/31/2023 OPEB valuation report, an investment return assumption of 6.75% was used.

*Our fees do not include any meetings, additional studies for changes in benefits, or any other items not detailed in this letter. If Manistee County would like to meet to discuss the results of the valuation, GRS will charge for the meeting(s) based on time and expense. The standard hourly rate for this would range from \$250-\$420 per hour.*



## Governmental Accounting Standards Board (GASB) Accounting Report

In order to prepare the necessary information for the fiscal years ending 9/30/2026 and 9/30/2027 for GASB Statement Nos. 74 & 75, we will prepare additional accounting reports of the retiree health care benefits for the Manistee County Retiree Health Care Plan. The accounting reports will be provided following the availability of the necessary information and the end of the applicable fiscal year. Each GASB Statement Nos. 74 & 75 report will include, but is not limited to, the following information:

### GASB Statement Nos. 74 & 75 Reporting

- Determination of the Single Discount Rate;
- Statement of Changes in the Net OPEB Liability and Related Ratios, using the Single Discount Rate as determined above;
- Schedule of Net OPEB Liability;
- Schedule of Actuarially Determined Contributions (and notes);
- Statement of Fiduciary Net Position and Changes in Fiduciary Net Position;
- A sensitivity analysis providing the Net OPEB Liability based on a 1% higher and 1% lower discount rate and a 1% higher and 1% lower health care trend assumption;
- A description of the types of benefits provided by the plan;
- The number and classes of employees covered by the benefit terms;
- OPEB Expense calculation which separately tracks annual gains and losses due to demographic experience, asset experience, assumption changes, and plan changes; and
- Deferred Outflows and Inflows of Resources related to OPEBs.

Note that there is still other information not listed above that will be required in the Plan's financial statements and/or the Annual Comprehensive Financial Report to fully comply with GASB Statement Nos. 74 & 75. This additional information will need to be provided by the Plan's investment consultant and its accountants or other financial statement preparers. This other information includes the annual money-weighted rate of return on OPEB plan investments. If the Plan's investment consultant and its accountant are unable to provide this calculation, GRS can provide it for an additional fee. Please let us know if you require GRS to perform the calculation.

In addition, each GASB Statement Nos. 74 & 75 report will include a supplemental section which can be used to assist Manistee County with the completion of Form 5572 (Retirement System Annual Report) for purposes of compliance with Michigan Public Act 202 (PA 202) of 2017. The additional cost for including the supplemental section for PA 202 purposes is encompassed in the consulting fees listed on page 6.



## Claims and Premium Rate Analysis

### *Adjusted Blended Fully-Insured Premium Rate*

In fully-insured ratings, actives and non-Medicare retirees are often assigned the same rate. Since health risk and utilization of medical services increases with age, this practice produces an implied subsidy to the retiree population. The GASB and the Society of Actuaries' Actuarial Standards of Practice require the use of "true" retiree cost in retiree health care valuations. GRS will develop the retiree premiums associated with each individual age by adjusting the blended fully-insured rates with the ratio of the expected cost at that age and the expected cost at the average age of the blended active and non-Medicare eligible population.



## Professional Consulting Staff

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The GRS team assigned to the actuarial funding valuation of the retiree health care benefits for Manistee County have extensive experience and expertise in retirement plans, health care benefits, and their associated costs. The team will include members with the following credentials listed below:

- A qualified health actuary who is either an Associate of the Society of Actuaries (ASA), or a Fellow of the Society of Actuaries (FSA). This individual will be responsible for analyzing your premiums and/or claims experience, determining a per person health care cost appropriate for your Plan, and determining the appropriate health inflation assumption to be used in your actuarial funding valuation.
- A qualified OPEB actuary who is either an Associate of the Society of Actuaries (ASA), a Fellow of the Society of Actuaries (FSA), or an Enrolled Actuary (EA). This individual will be responsible for calculating the liabilities and the Actuarially Determined Contribution.

The Actuarial Standards require that any actuary providing a Statement of Actuarial Opinion (SAO) be qualified to do so. The actuaries certifying Manistee County's actuarial funding valuation must be qualified to provide the SAO. The GRS actuaries assigned to the project satisfy the above requirements.



## Consulting Fees

Gabriel, Roeder, Smith & Company’s professional consulting fees are based on the time spent by our associates in performing these services for you. The table below shows our proposed fees broken down by Valuation Project:

Valuation Project	Fees <sup>1</sup>
1. Actuarial Funding Valuation as of 12/31/2025	\$16,375
2. GASB Statement Nos. 74 &75 Report, Measurement Date: 9/30/2026 <sup>2</sup> based on 12/31/2025 actuarial funding valuation including PA 202 Calculations and Exhibit	8,175
3. GASB Statement Nos. 74 &75 Report, Measurement Date: 9/30/2027 <sup>2</sup> based on 12/31/2025 actuarial funding valuation including PA 202 Calculations and Exhibit	8,175
Timing: Projected delivery 12-16 weeks after receiving clean and complete data for Item 1 and 4-6 weeks for Items 2 and 3.	

<sup>1</sup> The fees above will be charged following the completion of each project listed.

<sup>2</sup> Additional fees may apply if there have been significant changes to the Plan since the Actuarial Funding Valuation was completed or there are component units.

The Retiree Health Care Plan recognizes that GRS’ liability in connection with this work is limited by available insurance coverage.

The fees provided above are based on a biennial valuation cycle where roll-forward techniques will be applied to the 12/31/2025 valuation for the purpose of preparing the information for GASB Statement Nos. 74 & 75 for the fiscal years ending 9/30/2026 and 9/30/2027.

A high-quality valuation must be based on accurate member data, benefit cost data and plan design information. We base all of our calculations on this information which is supplied by the Plan Sponsor and their designees. If, after commencement of the valuation, it is determined that some of the information is inaccurate or incomplete requiring re-work on our part, we will increase our fees based on actual time spent on the additional work.



## Project Timing and Communication

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We are prepared to initiate the 12/31/2025 actuarial funding valuation upon receipt of the data and following your approval of this proposal. We project that an actuarial funding valuation will be delivered 12 to 16 weeks after receipt of clean and complete data.

Work for each GASB Statement Nos. 74 & 75 report will be initiated after the completion of the applicable fiscal year and upon our receipt of the necessary data. We project that each GASB Statement Nos. 74 & 75 report will be delivered four to six weeks after receipt of clean and complete data.

The consulting fees included in this proposal are guaranteed for one year.

Please do not hesitate to contact us at 1.248.799.9000, extension 1173 should you need additional information or clarification. We look forward to continuing to assist the Manistee County Retiree Health Care Plan in the preparation of an actuarial funding valuation and the GASB reporting of its retiree health care benefits.

Respectfully submitted,  
Gabriel, Roeder, Smith & Company



Richard C. Koch Jr., FSA, EA, FCA, MAAA

RCK:dj



## Acceptance of Proposal

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The undersigned hereby authorizes Gabriel, Roeder, Smith & Company to commence work on the selected items below as outlined in the proposal dated January 19, 2026.

Acceptance for: Manistee County Retiree Health Care Plan	
By:	
Printed Name:	
Title:	
Date:	

Please indicate which services the Manistee County Retiree Health Care Plan would like to approve.

- 12/31/2025 Actuarial Funding Valuation
- 9/30/2026 GASB Statement Nos. 74 & 75 Report (including PA 202 Calculations and Exhibit)
- 9/30/2027 GASB Statement Nos. 74 & 75 Report (including PA 202 Calculations and Exhibit)



## Report Distribution List

We plan to mail hard copies of the reports to the following recipient. Please indicate how many copies of each report you would like sent to the following recipient and if you would like an electronic copy of the report in the following chart:

Ms. Lisa Sagala  
 County Controller/Administrator  
 Manistee County Retiree Health Care Plan  
 415 Third Street  
 Manistee, Michigan 49660

Report Type	Number of Requested Hard Copies	If Electronic Copies are Desired, Please Supply an E-mail Address for Receipt
12/31/2025 Actuarial Funding Valuation		
9/30/2026 GASB Statement Nos. 74 & 75 Report		
9/30/2027 GASB Statement Nos. 74 & 75 Report		

Please indicate the following information, if you wish to have a copy of any of the reports mailed to a different recipient:

Name: \_\_\_\_\_  
 Company: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_  
 \_\_\_\_\_

Report Type	Number of Requested Hard Copies	If Electronic Copies are Desired, Please Supply an E-mail Address for Receipt
12/31/2025 Actuarial Funding Valuation		
9/30/2026 GASB Statement Nos. 74 & 75 Report		
9/30/2027 GASB Statement Nos. 74 & 75 Report		



# Manistee County Retiree Health Care Plan Data Request

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Upon acceptance of the Letter of Engagement, the elements included on the following pages are necessary in order to complete the actuarial funding valuation.

For security purposes, we request that all file transfers occur via the secure file transfer portion of the GRS Advantage™ Website. Information related to using GRS Advantage™ is provided below. Please follow the instructions below to register or access the GRS Advantage™ Website. The reference guide mentioned below details how to download and upload files to the site.

## **GRS Advantage™ Website**

Access or activate your personalized account on the GRS Advantage™ Website

- I. Go to <https://advantage.gabrielroeder.com>
  - a. Register or Login as a Plan Sponsor
- II. Download and open the GRS Advantage user reference guide (<https://advantage.gabrielroeder.com/Documents/Help/GRSAdvantageUserReferenceGuide.pdf>)
  - a. Follow along with the “GRS Advantage Website - Requesting Access to the Website” help topic to activate your account and personalize your password.
  - b. Read over the “GRS Advantage Website - Using the GRS Advantage™ Website” help topic, specifically item “2.” which describes the navigation bar.
  - c. Read over the “Secure File Transfer” section, which describes how to send and retrieve file transfers.

## **Demographic Data Requirements**

In order to complete the funding valuation, a listing will be needed containing the necessary member census information (active, deferred vested (if applicable), and retired). Following approval of our proposal, we will provide an Excel spreadsheet requesting the necessary information. The data will be collected via the GRS Advantage™ Website.

## **Plan Provisions**

Upon approval of the project, we will confirm no subsequent changes to the Summary of Benefits since the 12/31/2025 GASB Statement Nos. 74 & 75 report process.

## **Asset Information and Pay-As-You-Go Cost**

For purposes of the December 31, 2025 funding valuation, we will provide an Excel spreadsheet requesting the necessary asset and pay-as-you-go information as of December 31, 2025.



# Manistee County Retiree Health Care Plan Data Request

**OPEB Initial Per-Capita Cost Information**

Please provide all data electronically, where available.

1. Please explain which groups/divisions are available for current and future retirees. If more than one group/division is still available, please explain what would cause a retiree to choose one group/division over another. We believe the easiest way to present this information is to provide a table similar to the table below. The information in the table is an example.

OPEB Group: **Sample**

Retiree Group/Division	Offered to Pre-65 and Post-65 Retirees?	Applicable Group	Anticipated Plan Design Changes?	Eligible Active Division(s)/Plan(s)*	Comments**
0001	Pre-65 only	Retired before 1/1/2006	None	Closed to future retirees	
0002	Pre-65 only	Retired on or after 12/31/1995	7/1/2008 - will change Rx Copay to \$10/\$40	0001, 0002 & 0003	
0015	Post-65 only	Retired any time	None	Open to all current/future retirees	

\* Please list which active division(s)/plan(s) are eligible to retire into each corresponding retiree division. Note that multiple retiree divisions/plans may be available to each active division/plan.

\*\* Enter any additional information which you feel may be relevant.

2. Please explain any major changes to the Retiree Health Plan (i.e., changes in copays, deductibles, change from fully-insured to self-insured, introduction to high deductible health plans, etc.) in the past three years.
3. Please provide a summary of Health Care Coverage Plan Provisions for each health care option. For example, please list copays, and deductibles for the PPO, HMO, etc. If a summary is not available, a member booklet should suffice.
4. Please provide us with the 2026 illustrative monthly active and retiree premium rates for one-person and two-person coverage. For the retirees, we would like both pre-65 (regular premium rates) and post-65 (complementary premium rates). If available, it would be helpful to have the premium rate broken down by coverage component (i.e., medical, prescription drug, dental, and/or vision).

Please provide the annual Rate Sheet for each group/division from your provider. For all Rate Sheets submitted, please indicate the full period these rates are effective. Billing statements do not contain the information needed; therefore, they are not necessary to send.



# About Gabriel, Roeder, Smith & Company

## GRS Client Base



1,000+ clients in nearly 50 states

43 State or Statewide Retirement Systems covering a total of over 7 million participants and nearly \$1 trillion in assets.

28 Statewide Retirement Systems with 50,000 or more participants.

## Our History

Founded in 1938, Gabriel, Roeder, Smith & Company (GRS) is a national actuarial and benefits consulting firm. GRS is dedicated to bringing clients innovative, sustainable solutions that the firm helps put into action. The firm supports the long-term success of pension, OPEB, and health and welfare benefit plans. Associates deliver high-quality services that reflect GRS' core values, which include professionalism and ethics in all aspects of business. The firm attracts the best talent in the industry by providing a collaborative work environment that respects the diversity and professional aspirations of our associate.



# About Gabriel, Roeder, Smith & Company

## OUR MISSION

To be a trusted advisor to the public sector community; to chart a course through the risks and opportunities in retirement plan design, considering the needs of all stakeholders.

## OUR VALUES

### Professionalism

We exhibit professionalism and ethics in all aspects of our business.

### Commitment

We commit to providing the best possible service and advice to our clients.

### Education

We engage in life-long learning for ourselves, our clients, and other stakeholders.

### Respect

We respect the diversity, talents, and professional aspirations of our associates.



# About Gabriel, Roeder, Smith & Company

## Our Services

Pension and OPEB Services	
Actuarial Services	Best Practice Benefit Design
Valuations	Defined Benefit
Audits	DB/DC Hybrid
Risk Management	Cash Balance
Funding Policy	Adjustable Pension Plan
Experience Studies	Benefit Adequacy Studies
Asset/Liability Studies	Benefit Policy Development
Legislative & Regulatory	Client Software
Cost Impact Studies	MagVal™ Suite: Projection Software
GASB Standards Consulting	GRS Advantage™: Client Services Website
Research & Surveys	GRS Foresight™
	Exclusion Ratio Calculator
	415 Screening Tool

**Compliance:** While GRS does not practice law, our relationship with the Groom Law Group supports GRS consultants' and clients' understanding of compliance issues.

In addition to the above, GRS also provides a wide range of Health and Welfare Consulting Services.



# About Gabriel, Roeder, Smith & Company

## Quality Control at GRS

GRS serves plans ranging from the smallest – those with 100 or fewer participants to those with 500,000 or more participants. We are very aware that the services we provide directly affect the future financial well-being of large numbers of people, and that inaccurate calculations can directly affect their lives. Consequently, we have an extensive quality control program. We refer to this program as the “Peer Review Process,” but it is actually much more than that.

Under the Peer Review process, at least four team members are involved in the preparation of every actuarial valuation report.

One team member develops the plan costs and another verifies each value. The supervising actuary will review everything as the valuation process continues to ensure that results not only look correct, but look reasonable. The supervising or primary actuary will review all work completed by the other team members as a final check. At this stage our actuarial valuation report is reviewed by another actuary as a final peer review to assure that the main results and underlying causes are accurate and well communicated. We document peer review guidelines for each member of a GRS client team.

These guidelines were developed by our Professionalism Committee and are reviewed and revised as appropriate. GRS uses its Peer Review process on all services that we provide to our clients.

In completing any client assignment, it is the goal of each employee of GRS to produce the highest quality work. This practice has been an integral component of our corporate culture throughout the entire history of GRS.

The following aspects of our Peer Review process attest to the strength of the quality controls we have built for providing actuarial services.

## Professionalism Committee

Quality Assurance Procedures at GRS are developed and monitored by a standing Professionalism Committee (the Office of the Chief Actuary serves as an ex-officio member). The GRS Professionalism Committee performs internal audits of the work we do for our clients and monitors compliance with quality forms. The Professionalism Committee reports to the firm’s President. The following paragraphs describe how our quality assurance procedures apply to three specific types of client assignments.



# About Gabriel, Roeder, Smith & Company

## Actuarial Valuations

Each actuarial valuation for a defined benefit pension plan or a post-retirement health care program is supervised by a qualified consulting actuary, from the beginning of the process until the final product is sent to the client. Actuarial valuations are prepared by an actuarial analyst and are initially checked by a more senior associate.

The two associates work very closely with the consulting actuary to resolve any issues that may arise throughout the process. After completion of the initial checking, the valuation is reviewed by the consulting actuary. The actuary reviews the results for reasonableness. Once the results are finalized and a report is prepared, the report is peer reviewed by another qualified actuary. Each step of the process is documented using the quality forms and the documentation is filed with the work papers.

## Special Projects

All other projects other than actuarial valuations also follow our standard quality procedures. Initial calculations are prepared by an analyst, checked by a more senior associate and reviewed and peer reviewed by a qualified actuary. Each step of the process is documented using the quality forms and the documentation is filed with the work papers.

## Client Correspondence

Any substantive client correspondence (letters - hard copy or electronic, reports, presentations, etc.) prepared by one of our actuaries or consultants is peer reviewed by another actuary or consultant. Each step of the process is documented using the quality forms and the documentation is filed with a copy of the correspondence.

## Internal Audit

Our internal audit process ensures that our associates follow our quality procedures and that the services provided to our clients are continuously improving. Please note this is a procedural audit. Through this process, a group of our actuaries and consultants audits the work performed for our clients. The various clients are selected randomly. A member of the Professionalism Committee begins the audit with conversations with the actuary or consultant and other client team members, and then reviews the work papers, the valuation report and other relevant files to see if quality procedures have been followed and documented. After the Committee member has completed these steps, the findings are discussed with the actuary or consultant responsible for that client. The findings are shared with the other members of the Professionalism Committee at its next quarterly meeting, after which it is forwarded to the President.

## External Audit

Our work on behalf of a variety of our clients has also been audited by other actuarial firms and our work has passed their scrutiny. Of course, as serious, committed professionals, we always welcome constructive suggestions of other qualified professionals.



# About Gabriel, Roeder, Smith & Company

## GRS Supports its Clients and its Consultants

GRS provides support through various GRS actuarial and research resources. These resources help our consultants deliver the highest quality services to our clients.

GRS encourages its consultants to participate in activities that support public sector benefit plans. We believe that our professional development support creates an environment for service excellence, which has resulted in GRS' low employee turnover.

A few examples of this support are provided:

- **GRS' Internal Software and Programming Group** supports our internally written and maintained actuarial software and provides ongoing training for all actuarial employees on its use. Our consultants know that the work they produce uses methods that comply with the latest actuarial standards, methods, assumptions and tables required for public sector work. Many of our competitors do not place emphasis on software and training for public sector plans.
- **GRS' Research Group** provides clients and GRS consultants with in-depth analysis of public sector benefit plan issues covering plan design, Internal Revenue Code, and other legislative and regulatory issues. It also provides information on federal and state legislation, accounting rules, and other regulatory issues on topics of interest to employee benefit plans. GRS communicates the results of its research through: 1) *GRS Insight*, its newsletter on pension and health care related topics; 2) *GRS Perspectives*, our consultant authored articles; and 3) *News Scan*, brief news summaries produced by our Research Manager. Our current publications are available on our website at [www.grsconsulting.com](http://www.grsconsulting.com). Clients have access to archived publications through GRS Advantage™, our client services website.
- **GRS Client Education Syllabus** and a wealth of additional information is available at <https://www.grsconsulting.com/education-and-training/>.
- Our consultants remain updated on benefit issues using our **internal company portal** that provides them with GRS Research group publications, benefit related publications from external sources and discussion boards for information sharing.



# About Gabriel, Roeder, Smith & Company

- **GRS supports consultants' activities as speakers**, committee members, and as authors of articles for industry and public sector associations such as the National Association of Retirement Administrators (NASRA), National Council on Teacher Retirement (NCTR), National Conference of Public Employee Retirement System (NCPERS), International Foundation of Employee Benefit Plans (IFEFP), American Academy of Actuaries (AAA), the Society of Actuaries, the Conference of Consulting Actuaries, and the Government Finance Officers Association (GFOA).
- **Professionalism Committee** - Quality assurance procedures at GRS are developed and monitored by a standing Professionalism Committee consisting of six Senior Consultants. The GRS Professionalism Committee performs internal audits of the work we do for our clients.
- **GRS has an Office of the Chief Actuary (OCA)**. This regional approach allows for national collaboration on actuarial methodologies and public plan funding issues. The OCA monitors adherence to the qualification standards and the code of professional conduct and they provide oversight and interpretations regarding the actuarial standards of practice as they are applied to public plans. The OCA focuses solely on public pension systems. As a result, our clients are further assured of receiving consulting advice that is defensible

#### **Regional Chief Actuaries**

- Piotr Krekora, ASA, EA, FCA, MAAA, PhD
- Joseph Newton, FSA, EA, FCA, MAAA
- Francois Pieterse, ASA, FCA, MAAA





MEMORANDUM

TO: Manistee County Board of Commissioners  
FROM: Julie *Griffis*, HR Generalist  
DATE: February 17, 2026  
RE: Unused Earned Paid Time Off

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Employee Name:	Candy Dancz
Department:	Treasurer
Employee #:	8044
Hourly Rate:	\$19.48
Hire Date:	December 13, 2002
Resignation Date:	December 29, 2025

2025 Unused Paid Time Off:	16.00
2025 Unused Personal Time Hours Payment:	<u>\$311.68</u>
Total Amount Due:	<u><u>\$311.68</u></u>

Payment to be made from the "Employee Separations" Account 298.000.701.001

Approved for payment by the Manistee County Board of Commissioners  
on Tuesday, February 17, 2026.

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Manistee County Board of Commissioners Chairperson