CASS COUNTY
BOARD OF COMMISSIONERS

REGULAR MEETING OF THE
CASS COUNTY BOARD OF COMMISSIONERS

September 7th, 2023

5:00 PM

1. **CALL TO ORDER** – *Chair Jones*
2. **INVOCATION** – *Commissioner Marchetti*
3. **PLEDGE OF ALLEGIANCE** – *Commissioner Lawrence*
4. **ROLL CALL** - *Clerk/Register Monica McMichael*
5. **PUBLIC COMMENTS** (limit 3 minutes/person)
6. **ADDITIONS/DELETIONS TO AGENDA**
7. **APPROVAL OF THE AGENDA** – *Commissioner Lee*
8. **PUBLIC HEARING** – ***FY 24/25 BUDGET***
9. **RECOGNITIONS**
10. **PRESENTATIONS (**Limit to 10 minutes)
11. **PROPOSED CONSENT AGENDA** – *Vice-Chair Laylin*

    A. **M-129-23** – Motion to approve Claims dated August 5, 2023 through September 1, 2023

    B. **M-130-23** – Motion to approve August 10, 2023 Board of Commissioners Regular Meeting Minutes

    C. **M-131-23** – Motion to approve August 24, 2023 Board of Commissioners Special Meeting Minutes

    D. **M-132-23** – Motion to appoint Samuel Barrera to the Planning Commission to a term expiring 07/31/2026

    E. **M-133-23** – Motion to appoint Tyler Augst to the Planning Commission to a term expiring 07/31/2026

    F. **M-134-23** – Motion to reappoint Dan Stutsman to the Planning Commission to a term expiring 07/31/2026

    G. **M-135-23** – Motion to appoint Christy Olson to the Historical Commission to an unexpired term ending 07/01/2025

    H. **M-136-23** – Motion to appoint Mike Danielson to the Solid Waste Planning Committee as Solid Waste Industry Representative to a term expiring 06/01/2025

    I. **M-137-23** – Motion to approve Quote for Yeo & Yeo for Audit Services for FY 2023 through FY 2025

    J. **R-138-23** – Resolution Designating September as National Preparedness Month in Cass County

    K. **M-139-23** – Motion to rescind R-229-22

    L. **M-140-23** Motion to approve SWMBH Intergovernmental Contract

    [MOTION: I move the above listed items be voted on at one time by a roll call vote and be considered as the consent agenda by the Board of Commissioners]

11. **COUNTY PARTNERS** (Limit to 5 minutes)

CASS COUNTY
BOARD OF COMMISSIONERS

12. ELECTED OFFICIALS

13. UNFINISHED BUSINESS

14. NEW BUSINESS

- **A.** **M-141-23** – Motion to approve MOU for Tire Recycling Grant
- **B.** **M-142-23** – Motion to approve MIDC Grant Agreement
- **C.** **M-143-23** – Motion to approve Public Defender Administrator Job Description and Posting
- **D.** **M-144-23** – Motion to approve Administrative Assistant -Public Defender's Office Job Description and Posting
- **E.** **M-145-23** – Motion to approve Contract for Indigent Defense Representation
- **F.** **M-146-23** – Motion to approve FY 23 Budget Amendments
- **G.** **R-147-23** – Fiscal Year 2024 & Fiscal Year 2025 General Appropriations Act

15. CLOSED SESSION

16. BOARD MEMBER COMMENTS/ANNOUNCEMENTS

17. ADJOURNMENT

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 000 GENERAL					
101-000-123.000	PREPAID EXPENSE	BOYNE MOUNTAIN RESORT	MGFOA FALL INSTITUTE OCT 8-11 HOTEL (	465.75	1197819
101-000-625.917	MISC COURT COSTS & FEES (CLERK)	MONICA MCMICHAEL	PETTY CASH - REFUNDING MARRIAGE FEE	5.00	1197888
101-000-640.914	PARKS REVENUE	BILL MORSE	DODD PARK DEPOSIT REIMBURSEMENT	50.00	1197702
101-000-640.914	PARKS REVENUE	CASEY LINN	RUSS FOREST PARK DEPOSIT REIMBURSEMENT	50.00	1197704
101-000-640.914	PARKS REVENUE	EMILY SMITH	DODD PARK DEPOSIT REIMBURSEMENT	50.00	1197729
101-000-640.914	PARKS REVENUE	JUDITH BURKSHIRE	DODD CABIN DEPOSIT REIMBURSEMENT	100.00	1197749
101-000-640.914	PARKS REVENUE	PATTY PATANO	LAWLESS PARK DEPOSIT REIMBURSEMENT	50.00	1197773
101-000-640.914	PARKS REVENUE	RICHARD BORN	LAWLESS PARK DEPOSIT REIMBURSEMENT	50.00	1197779
101-000-640.914	PARKS REVENUE	THERESA DEMEYER	LAWLESS PARK DEPOSIT REIMBURSEMENT	50.00	1197794
101-000-640.914	PARKS REVENUE	TONY KARASCH	RUSS FOREST PARK DEPOSIT REIMBURSEMENT	50.00	1197795
101-000-640.914	PARKS REVENUE	VERONICA WALLACE	RUSS FOREST DEPOSIT REIMBURSEMENT	50.00	1197805
101-000-640.914	PARKS REVENUE	AMY WADE	REFUND FOR DODD PARK RENTAL	50.00	1197824
101-000-640.914	PARKS REVENUE	ASHLEY BROWN	REFUND FOR RUSS FOREST RENTAL	50.00	1197825
101-000-640.914	PARKS REVENUE	COREY MORROW	LAWLESS RESERVATION DEPOSIT REIMBURSEME	50.00	1197846
101-000-640.914	PARKS REVENUE	JAIDEN ROLAN	REFUND FOR DODD PARK RENTAL	50.00	1197872
101-000-640.914	PARKS REVENUE	JUDY A. MEAD	REFUND FOR RUSS FOREST RENTAL	50.00	1197875
101-000-640.914	PARKS REVENUE	OWEN BROOKINS	REFUND FOR DODD PARKS RENTAL	50.00	1197900
101-000-640.914	PARKS REVENUE	TAMMY YEAGER	REFUND FOR RUSS PARK RENTAL	50.00	1197911
101-000-640.914	PARKS REVENUE	RICHARD BEHNKE	REFUND FOR DODD PARK RENTAL	100.00	22994
		Total For Dept 000 GENERAL		1,420.75	
Dept 172 ADMINISTRATOR					
101-172-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	98.88	22853
		Total For Dept 172 ADMINISTRATOR		98.88	
Dept 191 ACCOUNTING DEPT					
101-191-865.000	CONFERENCES / MEETINGS / TRAININ	BETH DALY	SHRM-CP CERTIFICATION PREPARATION	1,276.00	1197830
101-191-955.000	DUES / MEMBERSHIP / SUBSCRIPTION	FLEX ADMINISTRATORS, INC.	COBRA - JUNE	102.10	1197355
101-191-955.000	DUES / MEMBERSHIP / SUBSCRIPTION	FLEX ADMINISTRATORS, INC.	COBRA & EN FEE	102.10	1197734
		Total For Dept 191 ACCOUNTING DEPT		1,480.20	
Dept 228 INFORMATION TECHNOLOGY					
101-228-850.000	TELEPHONE / INTERNET	COMCAST	INTERNET SERVICE	472.52	22989
101-228-855.000	SOFTWARE SUBSCRIPTIONS	QUANTUM LEAP COMMUNICATION	SERVICE AGREEMENT PHONE	11,500.00	1197904
101-228-855.000	SOFTWARE SUBSCRIPTIONS	CDW GOVERNMENT, INC.	NETMOTION YEARLY RENEWAL	10,800.00	22996
101-228-855.000	SOFTWARE SUBSCRIPTIONS	CDW GOVERNMENT, INC.	ADOBE RENEWAL	2,652.01	22996
101-228-855.000	SOFTWARE SUBSCRIPTIONS	CERDANT INC	CYLANCEOPTICS ENDPOINT SERVICES	112.00	22997
101-228-856.000	HARDWARE SUPPORT	SHI INTERNATIONAL CORPORAT	REPLACEMENT UPS BATTERIES	204.68	1197607
101-228-856.000	HARDWARE SUPPORT	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	31.98	22853
101-228-901.000	COPIER CHARGES	D.L. GALLIVAN OFFICE SOLUT	COPIER PAYMENT	1,381.10	1197559
		Total For Dept 228 INFORMATION TECHNOLOGY		27,154.29	
Dept 233 PURCHASING					
101-233-727.901	OFFICE SUPPLIES - CIRCUIT COURT	DOUBLEDAY OFFICE PRODUCTS	FILE FOLDERS, ENVELOPES, HARD DRIVES	47.16	1197560
101-233-727.901	OFFICE SUPPLIES - CIRCUIT COURT	DOUBLEDAY OFFICE PRODUCTS	ORGANIZER, DESK PAD	25.00	1197560
101-233-727.901	OFFICE SUPPLIES - CIRCUIT COURT	DOUBLEDAY OFFICE PRODUCTS	PLANNER	25.56	1197560
101-233-727.902	OFFICE SUPPLIES - DISTRICT COURT	DOUBLEDAY OFFICE PRODUCTS	STAPLES, COPY STAMP	19.05	1197560
101-233-727.902	OFFICE SUPPLIES - DISTRICT COURT	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	80.00	22853
101-233-727.902	OFFICE SUPPLIES - DISTRICT COURT	DOUBLEDAY OFFICE PRODUCTS	11X8.5 COVER	36.64	1197726
101-233-727.906	OFFICE SUPPLIES - ADMINISTRATION	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	75.59	22853
101-233-727.907	OFFICE SUPPLIES - EQUALIZATION	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	378.54	22853
101-233-727.909	OFFICE SUPPLIES - TREASURER	DOUBLEDAY OFFICE PRODUCTS	STAPLER	14.40	1197726
101-233-727.911	OFFICE SUPPLIES - SHERIFF	DOUBLEDAY OFFICE PRODUCTS	COPY PAPER	392.00	1197726

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 233 PURCHASING					
101-233-729.000	POSTAGE	PITNEY BOWES GLOBAL FINAN	RED INK CARTRIDGE	132.79	22898
101-233-729.000	POSTAGE	PITNEY BOWES GLOBAL FINAN	METER RENTAL 08/07/23-11/07/23	146.25	22898
101-233-729.000	UPS CHARGES	UPS	UPS CHARGES	39.34	1197802
101-233-733.000	COMPUTER / COPIER SUPPLIES	DOUBLEDAY OFFICE PRODUCTS	COPY PAPER	490.00	1197560
101-233-733.000	COMPUTER / COPIER SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	386.22	22853
101-233-733.000	COMPUTER / COPIER SUPPLIES	DOUBLEDAY OFFICE PRODUCTS	COPY PAPER	980.00	1197726
101-233-850.000	TELEPHONE / INTERNET	TELNET WORLDWIDE	LONG DISTANCE - COUNTY BUILDING	666.17	22984
101-233-850.000	616-040-3140 121892-5	FRONTIER	TELEPHONE/INTERNET SERVICE	652.30	1197735
101-233-850.000	TELEPHONE / INTERNET	VERIZON WIRELESS	AC & MAINTENCE CELL PHONES	104.42	1197804
101-233-850.973	269-445-2264 090315-5	FRONTIER	TELEPHONE/INTERNET SERVICE	45.57	1197735
101-233-850.973	TELEPHONE / INTERNET - MDOC	MITEL NET SOLUTIONS	TELPEHONE - MDOC	602.95	22990
		Total For Dept 233 PURCHASING		5,339.95	
Dept 243 PROPERTY DESCRIPTION DEPT					
101-243-855.000	SOFTWARE SUBSCRIPTIONS	ESRI	ANNUAL GIS ENTERPRISE AGREEMENT FEE SOI	55,000.00	23004
		Total For Dept 243 PROPERTY DESCRIPTION DEPT		55,000.00	
Dept 253 TREASURER					
101-253-801.000	PROFESSIONAL SERVICES	POINT AND PAY LLC	MONTHLY SERVICE FEE	50.00	1197902
101-253-831.000	TAX BONDS	GREENSTONE INSURANCE COMPA	SHORT TERM TAX BOND 07/01/23-03/31/24	3,035.00	1197739
		Total For Dept 253 TREASURER		3,085.00	
Dept 257 ASSESSOR / EQUALIZATION DEPT					
101-257-801.000	PROFESSIONAL SERVICES	ASSESSING SOLUTIONS INC	ANNUAL DESIGNATED ASSESSOR RETAINER	3,200.00	22992
101-257-865.000	CONFERENCES / MEETINGS / TRAININ	TAMI STEWART	REIMBURSEMENT FOR 2023 EQUALIZATION CON	80.00	22972
101-257-865.000	CONFERENCES / MEETINGS / TRAININ	TAMI STEWART	CONFERENCES/MEETINGS	80.00	22972
		Total For Dept 257 ASSESSOR / EQUALIZATION DEPT		3,360.00	
Dept 265 BUILDINGS & GROUNDS					
101-265-730.000	MOTOR FUEL/LUBRICANT MAINTENANCE	J & H OIL COMPANY	MOWER FUEL	130.81	22941
101-265-730.000	MOTOR FUEL / LUBRICANTS	WEX BANK	FUEL PURCHASES	405.60	22978
101-265-735.000	MAINTENANCE SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	378.60	22853
101-265-801.000	CONTRAC - ENERGY AUD SAV % SPLIT	TENURGY LLC	POWER SAVINGS PROGRAM	610.46	22975
101-265-825.970	CLEANING SERVICES - L&C BUILDING	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	8,616.31	23050
101-265-825.971	CLEANING SERVICES - COUNTY BUILD	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	6,359.66	23050
101-265-825.972	CLEANING SERVICES - ANIMAL CONTR	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	205.15	23050
101-265-825.974	CLEANING SERVICES - SHERIFF JAIL	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	512.88	23050
101-265-827.000	MAINTENANCE	KSS ENTERPRISES	PAPER PRODUCTS	894.35	1197585
101-265-920.000	ELECTRICITY	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	37.52	22982
101-265-920.970	ELECTRICITY - L&C BUILDING	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	10,351.76	22982
101-265-920.971	ELECTRICITY - COURTHOUSE	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	3,080.97	22986
101-265-920.972	ELECTRICITY - ANIMAL CONTROL	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	1,774.45	22982
101-265-920.974	ELECTRICITY - SHERIFF JAIL	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	7,531.72	22982
101-265-920.975	ELECTRICITY - MAINTENANCE	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	135.79	22986
101-265-920.980	4871600 - LAWLESS NEW BLDG	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	478.59	22919
101-265-920.980	ELECTRICITY - PARKS	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	17.16	22982
101-265-920.980	ELECTRICITY - PARKS	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	74.75	22987
101-265-920.980	A# 4871600 LAWLESS	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	482.47	23026
101-265-921.970	NATURAL GAS - L&C BUILDING	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	905.12	22985
101-265-921.971	NATURAL GAS - COUNTY BUILDING	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	53.03	22985
101-265-921.972	NATURAL GAS - ANIMAL CONTROL	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	187.99	22985
101-265-921.974	NATURAL GAS - SHERIFF JAIL	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	949.56	22985
101-265-921.975	NATURAL GAS - MAINTENANCE	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	69.30	22985

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 265 BUILDINGS & GROUNDS					
101-265-922.970	WATER / SEWER - L&C BUILDING	VILLAGE OF CASSOPOLIS	L&C WATER/SEWER	225.11	1197617
101-265-922.971	WATER/SEWER - COURTHOUSE	VILLAGE OF CASSOPOLIS	COUNTY BLDG WATER/SEWER	276.87	1197617
101-265-922.972	WATER / SEWER - ANIMAL CONTROL	VILLAGE OF CASSOPOLIS	ANIMAL CONTROL WATER/SEWER	1,030.64	1197806
101-265-922.974	WATER / SEWER - SHERIFF JAIL	VILLAGE OF CASSOPOLIS	JAIL LIFT STATION SERVICE	551.25	1197617
101-265-922.974	WATER / SEWER - SHERIFF JAIL	VILLAGE OF CASSOPOLIS	JAIL/ YARD METER	25.76	1197806
101-265-922.974	WATER / SEWER - SHERIFF JAIL	VILLAGE OF CASSOPOLIS	JAIL WATER/ SEWER	7,775.04	1197806
101-265-922.975	WATER / SEWER - MAINTENANCE	VILLAGE OF CASSOPOLIS	FACILITIES SHOP WATER/SEWER	62.75	1197617
101-265-923.000	REFUSE & SHREDDING	MICHIANA RECYCLING & DISPC	AUGUST ANIMAL CONTROL TRASH SERVICE	190.39	22886
101-265-926.980	PROPANE - PARKS	FERRELLGAS	LAWLESS BARN	51.94	1197731
101-265-935.000	VEHICLE MAINTENANCE	CASS AUTO SUPPLY CO, INC.	TRUCK REPAIRS	23.40	1197705
101-265-935.000	VEHICLE & EQUIPMENT REPAIRS	TAPPER FORD	VAN SERVICE	183.97	1197792
101-265-935.000	VEHICLE & EQUIPMENT REPAIRS	CASS OUTDOOR POWER EQUIP,	MAINTENANCE REPAIRS	17.99	1197843
101-265-936.000	BUILDING & GROUNDS REPAIRS	MIDWEST AIR FILTER, INC.	C.O.A AIR FILTER ORDER	155.78	1197597
101-265-936.000	BUILDING & GROUNDS REPAIRS	MIDWEST AIR FILTER, INC.	ROAD COMMISSION JOB# 1089	246.33	1197597
101-265-936.000	BUILDING & GROUNDS REPAIRS	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	482.20	22853
101-265-936.000	BUILDING & GROUNDS REPAIRS	BEHLER-YOUNG COMPANY	COA KITCHEN A/C COMPRESSOR REPLACEMENT	149.67	22921
101-265-936.000	BUILDING & GROUNDS REPAIRS	EDWARDS INDUSTRIAL SALES,	ROAD COMMISSION AHU BELTS/ JOB# 1091	174.00	1197854
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	JAIL AIR FILTERS	130.04	1197597
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	COUNTY BUILDING AIR FILTERS	126.54	1197597
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	L&C AIR FILTERS	88.22	1197597
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	KSS ENTERPRISES	PAPER PRODUCTS	1,000.69	1197752
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	JOHN GASPARINI INC	JAIL CELL SINK PARTS	57.54	1197757
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	L&C AIR FILTERS	103.86	1197767
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	ANIMAL CONTROL AIR FILTERS	214.91	1197767
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	MIDWEST AIR FILTER, INC.	JAIL AIR FILTERS	25.96	1197767
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	W. B. HAYDEN & SONS CO.	MISC. REPAIRS	269.17	1197807
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	CUMMINS SALES AND SERVICE	911 GENERATOR REPAIR	1,198.86	22930
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	EDWARDS INDUSTRIAL SALES,	L&C AHU BELTS	495.27	1197854
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	EDWARDS INDUSTRIAL SALES,	L&C AIR HANDLER BELTS	397.34	1197854
101-265-936.970	BLDG & GROUNDS REP - L&C BUILDIN	CAPITAL ONE TRADE CREDIT	L&C REPAIRS	314.66	1197889
101-265-936.974	BLDG & GROUNDS REP - SHERIFF JAI	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	56.96	22853
101-265-936.974	BLDG & GROUNDS REP - SHERIFF JAI	CORNERSTONE DETENTION PROI	JAIL CONTROL SYSTEM FAILURE	1,597.80	1197718
101-265-936.974	BLDG & GROUNDS REP - SHERIFF JAI	JOHN GASPARINI INC	JAIL CELL SINK PARTS	403.36	1197757
101-265-936.974	BLDG & GROUNDS REP - SHERIFF JAI	ETNA SUPPLY COMPANY	JAIL CELL PLUMBING REPAIR	187.00	1197856
101-265-936.974	BLDG & GROUNDS REP - SHERIFF JAI	CAPITAL ONE TRADE CREDIT	SHERIFF DEPT REPAIRS	52.96	1197889
101-265-967.000	EQUIPMENT < $20,000	WOLVERINE COACH	CAB FOR MAINTENANCE TRUCK	3,600.00	1197924
		Total For Dept 265 BUILDINGS & GROUNDS		66,188.23	
Dept 276 COURT GRANTS					
101-276-728.205	DEPARTMENTAL SUPPLIES	CORRECTIONAL COUNSELING, I	DRUG COURT PARTICIPANT WORKBOOKS	960.00	1197847
101-276-728.205	DEPARTMENTAL SUPPLIES	COVINGTON BOOKS, LLC	TREATMENT COURT PARTICIPANT WORKBOOKS	360.00	1197848
101-276-728.205	DEPARTMENTAL SUPPLIES	HAZELDEN	DRUG COURT PARTICIPANT WORKBOOKS	360.00	1197867
101-276-728.214	DEPARTMENTAL SUPPLIES	REDWOOD TOXICOLOGY	ATC/SC DRUG TEST KITS	1,619.27	22963
101-276-728.214	DEPARTMENTAL SUPPLIES	CORRECTIONAL COUNSELING, I	DRUG COURT PARTICIPANT WORKBOOKS	483.20	1197847
101-276-728.214	DEPARTMENTAL SUPPLIES	COVINGTON BOOKS, LLC	TREATMENT COURT PARTICIPANT WORKBOOKS	1,210.80	1197848
101-276-728.214	DEPARTMENTAL SUPPLIES	HAZELDEN	DRUG COURT PARTICIPANT WORKBOOKS	3,004.94	1197867
101-276-728.215	DEPARTMENTAL SUPPLIES	REDWOOD TOXICOLOGY	ATC/SC DRUG TEST KITS	475.48	22963
101-276-728.309	DEPARTMENTAL SUPPLIES	REDWOOD TOXICOLOGY	DRUG TESTING INVOICE#804283	438.90	22963
101-276-728.309	DEPARTMENTAL SUPPLIES	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/0	36.50	22966
101-276-728.311	DEPARTMENTAL SUPPLIES	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/0	97.88	22966
101-276-801.205	PROFESSIONAL SERVICES	TARA SMITH THERAPY SERVICE	ATC/SC SERVICES 7/26 THRU 8/9/23	150.00	1197793
101-276-801.205	PROFESSIONAL SERVICES	HEATHER BANGTSON	ATC/SC SERVICES 7/26 THRU 8/8/23	45.00	22920

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 276 COURT GRANTS					
101-276-801.205	PROFESSIONAL SERVICES	CLARENCE JAMES	ATC/SC SERVICES 7/26 THRU 8/8/23	1,111.00	22942
101-276-801.205	PROFESSIONAL SERVICES	CARLA LOWE	ATC/SC SERVICES 7/26 THRU 8/8/23	75.00	22951
101-276-801.205	PROFESSIONAL SERVICES	KIMBERLY PEET	ATC/SC SERVICES 7/26 THRU 8/8/23	75.00	22958
101-276-801.205	PROFESSIONAL SERVICES	TASIA ROBERTS	ATC/SC SERVICES 7/26 THRU 8/8/23	840.00	22965
101-276-801.205	PROFESSIONAL SERVICES	HEATHER BANGTSON	ATC/SC SERVICES 8/10 THRU 8/23/23	63.00	22993
101-276-801.205	PROFESSIONAL SERVICES	PRESTON COLLETT	ATC/SC SERVICES 8/10 THRU 8/23/23	890.43	22998
101-276-801.205	PROFESSIONAL SERVICES	MONIQUE DORTCH	ATC/SC SERVICES 8/10 THRU 8/23/23	1,020.00	23001
101-276-801.205	PROFESSIONAL SERVICES	CLARENCE JAMES	ATC/SC SERVICES 8/10 THRU 8/23/23	962.00	23013
101-276-801.205	PROFESSIONAL SERVICES	KIMBERLY PEET	ATC/SC SERVICES 8/10 THRU 8/23/23	525.00	23036
101-276-801.205	PROFESSIONAL SERVICES	TASIA ROBERTS	ATC/SC SERVICES 8/10 THRU 8/23/23	840.00	23040
101-276-801.214	PROFESSIONAL SERVICES	PRESTON COLLETT	ATC/SC SERVICES 7/26 THRU 8/8/23	535.00	22927
101-276-801.214	PROFESSIONAL SERVICES	MONIQUE DORTCH	ATC/SC SERVICES 7/26 THRU 8/8/23	835.00	22931
101-276-801.214	PROFESSIONAL SERVICES	BARBARA M. HOWES	ATC/SC SERVICES 7/26 THRU 8/8/23	1,000.00	22937
101-276-801.214	PROFESSIONAL SERVICES	THOMAS MONDSCHEIN	ATC/SC SERVICES 7/26 THRU 8/8/23	34.48	22952
101-276-801.214	PROFESSIONAL SERVICES	MAYA MAXINE POPE NIX	ATC/SC SERVICES 7/26 THRU 8/8/23	580.00	22955
101-276-801.214	PROFESSIONAL SERVICES	KIMBERLY PEET	ATC/SC SERVICES 7/26 THRU 8/8/23	540.00	22958
101-276-801.214	PROFESSIONAL SERVICES	BRADLEY WEST	ATC/SC SERVICES 7/26 THRU 8/8/23	171.72	22977
101-276-801.214	PROFESSIONAL SERVICES	MULTI-HEALTH SYSTEMS INC	DRUG COURT PARTICIPANT WORKBOOKS	844.58	1197897
101-276-801.214	PROFESSIONAL SERVICES	BARBARA M. HOWES	ATC/SC SERVICES 8/10 THRU 8/23/23	1,000.00	23011
101-276-801.214	PROFESSIONAL SERVICES	MAYA MAXINE POPE NIX	ATC/SC SERVICES 8/10 THRU 8/23/23	380.00	23034
101-276-801.215	PROFESSIONAL SERVICES	THOMAS MONDSCHEIN	ATC/SC SERVICES 7/26 THRU 8/8/23	74.16	22952
101-276-801.215	PROFESSIONAL SERVICES	TIFFANY MONDSCHEIN	ATC/SC SERVICES 7/26 THRU 8/8/23	297.59	22953
101-276-801.215	PROFESSIONAL SERVICES	JOHN PILLOW	ATC/SC SERVICES 7/26 THRU 8/8/23	719.28	22959
101-276-801.215	PROFESSIONAL SERVICES	MANDY GRUBB	ATC/SC SERVICES 8/10 THRU 8/23/23	500.33	23008
101-276-801.215	PROFESSIONAL SERVICES	CHRISTY LAPORTE	ATC/SC SERVICES 8/10 THRU 8/23/23	18.00	23018
101-276-801.215	PROFESSIONAL SERVICES	CARLA LOWE	ATC/SC SERVICES 8/10 THRU 8/23/23	225.00	23028
101-276-801.215	PROFESSIONAL SERVICES	THOMAS MONDSCHEIN	ATC/SC SERVICES 8/10 THRU 8/23/23	48.72	23030
101-276-801.215	PROFESSIONAL SERVICES	TIFFANY MONDSCHEIN	ATC/SC SERVICES 8/10 THRU 8/23/23	648.75	23031
101-276-801.215	PROFESSIONAL SERVICES	KIMBERLY PEET	ATC/SC SERVICES 8/10 THRU 8/23/23	75.00	23036
101-276-801.215	PROFESSIONAL SERVICES	JOHN PILLOW	ATC/SC SERVICES 8/10 THRU 8/23/23	692.88	23037
101-276-801.215	PROFESSIONAL SERVICES	BRADLEY WEST	ATC/SC SERVICES 8/10 THRU 8/23/23	130.15	23053
101-276-801.215	PROFESSIONAL SERVICES	WOODLANDS BEHAVIORAL HEALT	ATC/SC SERVICES FOR JULY 2023	150.00	23055
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CHUCK MALESKI	PROBLEM SOLVING COURT (7/27/2023-08/0	950.00	1197714
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	HEATHER BANGTSON	PROBLEM SOLVING COURT (7/27/2023-08/0	13.50	22920
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	PRESTON COLLETT	PROBLEM SOLVING COURT (7/27/2023-08/0	309.00	22927
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MONIQUE DORTCH	PROBLEM SOLVING COURT (7/27/2023-08/0	180.00	22931
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MANDY GRUBB	PROBLEM SOLVING COURT (7/27/2023-08/0	481.19	22935
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	BARBARA M. HOWES	PROBLEM SOLVING COURT (7/27/2023-08/0	1,000.00	22937
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CLARENCE JAMES	PROBLEM SOLVING COURT (7/27/2023-08/0	185.00	22942
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CHRISTY LAPORTE	PROBLEM SOLVING COURT (7/27/2023-08/0	18.00	22946
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CARLA LOWE	PROBLEM SOLVING COURT (7/27/2023-08/0	75.00	22951
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/0	51.55	22952
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/0	536.97	22953
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	GRACE MULLER	PROBLEM SOLVING COURT (7/27/2023-08/0	546.00	22954
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (7/27/2023-08/0	480.00	22955
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	KIMBERLY PEET	PROBLEM SOLVING COURT (7/27/2023-08/0	420.00	22958
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	JOHN PILLOW	PROBLEM SOLVING COURT (7/27/2023-08/0	447.35	22959
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/0	785.46	22966
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	BRADLEY WEST	PROBLEM SOLVING COURT (7/27/2023-08/0	52.05	22977
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	EDWARDSBURG ESTATES	PROBLEM SOLVING COURT RE: K. READING AU	466.00	1197855
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	HEATHER BANGTSON	PROBLEM SOLVING COURT (8/10/2023-8/23/	13.50	22993
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	PRESTON COLLETT	PROBLEM SOLVING COURT (8/10/2023-8/23/	328.00	22998

Fund 101 GENERAL FUND
Dept 276 COURT GRANTS

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MONIQUE DORTCH	PROBLEM SOLVING COURT (8/10/2023-8/23/	180.00	23001
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	DIANN ALLRED	PROBLEM SOLVING COURT RE: M. SLABAUGH S	800.00	23005
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MANDY GRUBB	PROBLEM SOLVING COURT (8/10/2023-8/23/	274.96	23008
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	BARBARA M. HOWES	PROBLEM SOLVING COURT (8/10/2023-8/23/	1,050.00	23011
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CLARENCE JAMES	PROBLEM SOLVING COURT (8/10/2023-8/23/	335.00	23013
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CHRISTY LAPORTE	PROBLEM SOLVING COURT (8/10/2023-8/23/	18.00	23018
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	139.19	23030
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	555.98	23031
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	GRACE MULLER	PROBLEM SOLVING COURT (8/10/2023-8/23/	546.00	23033
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (8/10/2023-8/23/	230.00	23034
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	KIMBERLY PEET	PROBLEM SOLVING COURT (8/10/2023-8/23/	495.00	23036
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	JOHN PILLOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	615.76	23037
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	666.10	23042
101-276-801.309	PROFESSIONAL SERVICES - MENTAL H	BRADLEY WEST	PROBLEM SOLVING COURT (8/10/2023-8/23/	76.79	23053
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	HEATHER BANGTSON	PROBLEM SOLVING COURT (7/27/2023-08/09	54.00	22920
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	PRESTON COLLETT	PROBLEM SOLVING COURT (7/27/2023-08/09	520.00	22927
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MONIQUE DORTCH	PROBLEM SOLVING COURT (7/27/2023-08/09	60.00	22931
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MANDY GRUBB	PROBLEM SOLVING COURT (7/27/2023-08/09	156.70	22935
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	CLARENCE JAMES	PROBLEM SOLVING COURT (7/27/2023-08/09	667.00	22942
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	990.61	22952
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	379.19	22953
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	GRACE MULLER	PROBLEM SOLVING COURT (7/27/2023-08/09	241.50	22954
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (7/27/2023-08/09	220.00	22955
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	KIMBERLY PEET	PROBLEM SOLVING COURT (7/27/2023-08/09	660.00	22958
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	JOHN PILLOW	PROBLEM SOLVING COURT (7/27/2023-08/09	1,295.18	22959
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	REDWOOD TOXICOLOGY	DRUG TESTING INVOICE#804283	1,097.25	22963
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	REDWOOD TOXICOLOGY	DRUG TESTING SSSPP INVOICE# 1211620236	22.00	22963
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	TASIA ROBERTS	PROBLEM SOLVING COURT (7/27/2023-08/09	840.00	22965
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	JESSEE SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/09	437.29	22967
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	BRADLEY WEST	PROBLEM SOLVING COURT (7/27/2023-08/09	522.87	22977
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	HEATHER BANGTSON	PROBLEM SOLVING COURT (8/10/2023-8/23/	49.50	22993
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	PRESTON COLLETT	PROBLEM SOLVING COURT (8/10/2023-8/23/	470.00	22998
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MONIQUE DORTCH	PROBLEM SOLVING COURT (8/10/2023-8/23/	60.00	23001
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MANDY GRUBB	PROBLEM SOLVING COURT (8/10/2023-8/23/	328.58	23008
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	BARBARA M. HOWES	PROBLEM SOLVING COURT (8/10/2023-8/23/	100.00	23011
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	CLARENCE JAMES	PROBLEM SOLVING COURT (8/10/2023-8/23/	592.00	23013
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	CARLA LOWE	PROBLEM SOLVING COURT (8/10/2023-8/23/	150.00	23028
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	456.15	23030
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	412.25	23031
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	GRACE MULLER	PROBLEM SOLVING COURT (8/10/2023-8/23/	199.50	23033
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (8/10/2023-8/23/	180.00	23034
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	KIMBERLY PEET	PROBLEM SOLVING COURT (8/10/2023-8/23/	660.00	23036
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	JOHN PILLOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	1,261.01	23037
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	TASIA ROBERTS	PROBLEM SOLVING COURT (8/10/2023-8/23/	840.00	23040
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	JESSEE SCHOETZOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	503.82	23043
101-276-801.310	PROFESSIONAL SERVICES - SWIFT AN	BRADLEY WEST	PROBLEM SOLVING COURT (8/10/2023-8/23/	637.45	23053
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	PRESTON COLLETT	PROBLEM SOLVING COURT (7/27/2023-08/09	345.00	22927
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	MONIQUE DORTCH	PROBLEM SOLVING COURT (7/27/2023-08/09	300.00	22931
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	BARBARA M. HOWES	PROBLEM SOLVING COURT (7/27/2023-08/09	1,000.00	22937
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	CLARENCE JAMES	PROBLEM SOLVING COURT (7/27/2023-08/09	888.00	22942
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	92.44	22953
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	GRACE MULLER	PROBLEM SOLVING COURT (7/27/2023-08/09	115.50	22954

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 276 COURT GRANTS					
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	KIMBERLY PEET	PROBLEM SOLVING COURT (7/27/2023-08/0	1,200.00	22958
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/0	777.64	22966
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	JESSEE SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/0	476.59	22967
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	PRESTON COLLETT	PROBLEM SOLVING COURT (8/10/2023-8/23/	742.80	22998
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	MONIQUE DORTCH	PROBLEM SOLVING COURT (8/10/2023-8/23/	575.00	23001
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	BARBARA M. HOWES	PROBLEM SOLVING COURT (8/10/2023-8/23/	800.00	23011
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	CLARENCE JAMES	PROBLEM SOLVING COURT (8/10/2023-8/23/	1,295.80	23013
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	98.16	23031
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	KIMBERLY PEET	PROBLEM SOLVING COURT (8/10/2023-8/23/	885.00	23036
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	736.38	23042
101-276-801.311	PROFESSIONAL SERVICES - COSSAP	JESSEE SCHOETZOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	517.26	23043
101-276-860.215	TRAVEL / TRANSPORTATION / MEALS	STACEY RENTFROW	REIMBURSEMENT FOR GAS CARDS PURCHASED F	150.00	1197778
		Total For Dept 276 COURT GRANTS		64,524.81	
Dept 279 FAMILY / JUVENILE COURT					
101-279-805.000	LEGAL SERVICES	HEIDI ANN DUNCAN	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	375.00	22932
101-279-805.000	LEGAL SERVICES	ELIZABETH MCCREE	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	1,925.00	22948
101-279-805.000	LEGAL SERVICES	LUKE D NOFSINGER	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	300.00	22956
101-279-805.000	LEGAL SERVICES	SARAH SCOGGIN	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	2,225.00	22968
101-279-805.000	LEGAL SERVICES	STEPHEN K. WOODS. P.C.	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	250.00	22980
101-279-805.000	LEGAL SERVICES	ROBERT KARDATZKE	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	400.00	23014
101-279-805.000	LEGAL SERVICES	ELIZABETH MCCREE	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	3,375.00	23023
101-279-805.000	LEGAL SERVICES	LUKE D NOFSINGER	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	100.00	23035
101-279-805.000	LEGAL SERVICES	STEPHEN K. WOODS. P.C.	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	400.00	23056
101-279-805.710	LEGAL SERVICES - INDIGENT (NON M	ELIZABETH MCCREE	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	1,200.00	22948
101-279-805.710	LEGAL SERVICES - INDIGENT (NON M	ELIZABETH MCCREE	NEGLECT/ABUSE INDIGENT DEFENSE; JUVENII	950.00	23023
101-279-813.000	TRANSCRIPT FEES	DEBORAH BUTLER	TRANSCRIPT FEDEWA 20-167-NA	342.20	22922
101-279-813.000	TRANSCRIPT FEES	JENNIFER KITZMILLER	TRANSCRIPT FEDEWA 20-167-NA, INVOICE 2(	964.05	22945
101-279-956.000	ADVERTISING	LEADER PUBLICATIONS LLC	PUBLICATIONS V. MAGANA; INVOICE # 1691	57.30	23020
		Total For Dept 279 FAMILY / JUVENILE COURT		12,863.55	
Dept 283 CIRCUIT COURT					
101-283-805.000	LEGAL SERVICES	DAVID HERSKOVIC	LEGAL COSTS - MAACS - PEREZ	1,175.39	1197869
101-283-805.000	LEGAL SERVICES	LAW OFFICE OF ROMAN J TYS	LEGAL COSTS - MAACS - TENNEY	2,439.59	23019
101-283-967.000	EQUIPMENT < $20,000	MICHIGAN OFFICE EQUIPMENT	OFFICE CHAIR - COURTROOM - JUDGE HERMAN	1,318.50	23027
		Total For Dept 283 CIRCUIT COURT		4,933.48	
Dept 286 DISTRICT COURT					
101-286-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	27.71	22853
101-286-739.000	BOOKS / REFERENCE MATERIALS	WEST GROUP PAYMENT CTR.	ACCT # 1000540826	324.00	1197809
101-286-805.000	LEGAL SERVICES	ELIZABETH MCCREE	ATC/SC ATTY COVERAGE 8/11/23	200.00	22948
101-286-865.000	CONFERENCES / MEETINGS / TRAININ	MCAA	MCAA CONFERENCE REG FOR L. WITHERS	300.00	1197759
101-286-865.000	CONFERENCES / MEETINGS / TRAININ	MICHIGAN ASSOC OF DIST CT	CONFERENCE REG FOR C. ROCKAFELLOW	225.00	1197761
		Total For Dept 286 DISTRICT COURT		1,076.71	
Dept 289 FRIEND OF THE COURT					
101-289-727.000	OFFICE SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	501.78	22853
101-289-739.000	BOOKS / REFERENCE MATERIALS	MATTHEW BENDER & CO., INC.	MI EVID 2023 COURTROOM MANUAL	320.23	1197887
101-289-801.000	PROFESSIONAL SERVICES	WEST GROUP PAYMENT CTR.	CLEAR SUBSCRIPTION FOR JULY 2023	650.24	1197810
101-289-801.000	PROFESSIONAL SERVICES	CHILD AND PARENT SERVICES	SUPERVISED VISITATION 21-381-DS 11-786-	330.00	22925
101-289-961.000	BANK CHARGES	FIFTH THIRD BANK	BANK FEES JULY 2023	73.87	22933
101-289-967.000	EQUIPMENT < $20,000	SHI INTERNATIONAL CORPORAT	FOC REPLACEMENT PCS	7,658.71	1197907

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 101 GENERAL FUND					
Dept 289 FRIEND OF THE COURT					
		Total For Dept 289 FRIEND OF THE COURT		9,534.83	
Dept 294 PROBATE COURT					
101-294-801.000	PROFESSIONAL SERVICES	I3-IMAGESOFT LLC	FEES DUE TO IMAGESOFT FOR PROBATE COURT	262.50	22938
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	BENJAMIN JEWELL	COURT APPOINTED ATTORNEY FEE FOR 2014-(	75.00	1197699
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	DAVID S. RODLUND	COURT APPOINTED ATTORNEY FOR 2023-188-N	175.00	1197781
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	SAGINAW COUNTY PROBATE COU	FEES DUE TO SAGINAW COUNTY PROBATE COUF	200.00	1197782
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	HEIDI BEHNKE	COURT APPOINTED ATTORNEY FEE IN 18-078-	100.00	1197827
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	HEIDI DUNCAN	COURT APPOINTED GAL FEE FOR 2022-129-GA	175.00	23003
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	HEIDI DUNCAN	COURT APPOINTED GAL FEE FOR 2009-045-LC	275.00	23003
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	HEIDI DUNCAN	COURT APPOINTED GAL FEE. MEETING ON 7/	75.00	23003
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	LAW OFFICES OF KARL WEYANI	COURT APPOINTED ATTORNEY FEE IN 2012-02	175.00	23015
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	MAY OBERFELL &LORBER	COURT APPOINTED GAL FEE IN 2019-091-GM.	100.00	23022
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	THOMAS D. SWISHER	COURT APPOITNED ATTORNEY FEE IN 2023-18	175.00	23049
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	STEPHEN K. WOODS. P.C.	COURT APPOINTED ATTORNEY FEE FOR 2023-1	175.00	23056
101-294-817.000	TRIAL COURT APPOINTED ATTORNEY F	STEPHEN K. WOODS. P.C.	COURT APPOINTED GAL IN 2022-186-DE AND	200.00	23056
101-294-823.000	INTERPRETER FEES	LANGUAGE LINE SERVICES	INTERPRETER FEES FOR JULY 2023 FOR THE	223.70	1197755
101-294-865.000	CONFERENCES / MEETINGS / TRAININ	MPJRA	PROBATE REGISTER'S MPJRA CONFERENCE REG	100.00	1197896
101-294-865.000	CONFERENCES / MEETINGS / TRAININ	MPJRA	DEPUTY PROBATE REGISTER'S MPJRA REGISTF	100.00	1197896
		Total For Dept 294 PROBATE COURT		2,586.20	
Dept 296 PROSECUTING ATTORNEY					
101-296-727.302	OFFICE SUPPLIES - VICTIM RIGHTS	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	13.99	22853
101-296-739.000	BOOKS / REFERENCE MATERIALS	WEST GROUP PAYMENT CTR.	LIBRARY PLAN CHARGES	241.47	1197809
101-296-739.000	BOOKS / REFERENCE MATERIALS	WEST GROUP PAYMENT CTR.	ONLINE/SOFTWARE SUBSCRIPTION	265.31	1197809
101-296-801.000	PATERNITY EXP. (CHILD SUPPORT)	JEFF SMITH	SERVICE ON HAMMERBERG, LOCKHART AND RII	124.00	22970
101-296-815.000	WITNESS FEES	COLLINS JESSICA	WITNESS AND MILEAGE FEE ON KIESHA MARTI	7.92	1197717
101-296-815.000	WITNESS FEES	DEMING WILLIAM	WITNESS AND MILEAGE FEE ON CHELSIE DEMI	23.52	1197724
101-296-815.000	WITNESS FEES	DEUEL-LEASON XANDER	WITNESS AND MILEAGE FEE ON ROBERT BACON	7.92	1197725
101-296-815.000	WITNESS FEES	FITZPATRICK SHANTEL	WITNESS AND MILEAGE FEE ON CHANCE CUMMI	9.12	1197733
101-296-815.000	WITNESS FEES	HAINES KEJONDRE	WITNESS AND MILEAGE FEE ON ROBERT BACON	7.92	1197740
101-296-815.000	WITNESS FEES	KRUKOWSKI JASON	WITNESS AND MILEAGE FEE ON KIESHA MARTI	7.92	1197751
101-296-815.000	WITNESS FEES	SINGH JASKARN	WITNESS AND MILEAGE FEE ON ROBERT BACON	7.92	1197786
101-296-815.000	WITNESS FEES	WALLACE TASHA	WITNESS AND MILEAGE FEE ON KIESHA MARTI	7.92	1197808
101-296-815.000	WITNESS FEES/EXPENSES	JEFF SMITH	SERVICE ON HAMMERBERG, LOCKHART AND RII	50.00	22970
101-296-815.000	WITNESS FEES	HARGREAVES CHLOE	WITNESS MILEAGE FEE ON 23-0589-ST	8.40	1197866
101-296-815.000	WITNESS FEES	GLORIA GILLESPIE	STEVEN WILLIAMS TRIAL PREP	100.00	23006
101-296-815.000	WITNESS FEES/EXPENSES	JEFF SMITH	SERVICE ON RODDY TWICE, WALLACE, BECKMA	222.00	23046
101-296-816.302	VETERINARY/K-9 COSTS - VICTIM RI	AMANDA SMEGO	REIMBURSEMENT FOR BELLE'S FOOD	72.48	22969
101-296-816.302	VETERINARY/K-9 COSTS - VICTIM RI	AMANDA SMEGO	REIMBURSEMENT FOR BELLE GROOMING	35.00	23045
101-296-955.000	DUES / MEMBERSHIP / SUBSCRIPTION	MAGLOCLEN	2023-2024 ANNUAL CONTRACT	400.00	1197883
		Total For Dept 296 PROSECUTING ATTORNEY		1,612.81	
Dept 301 SHERIFF					
101-301-728.000	DEPARTMENTAL SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	122.02	22853
101-301-728.000	DEPARTMENTAL SUPPLIES	BOLT LIMITED INC	RETIREMENT PLAQUES	267.00	1197831
101-301-728.000	DEPARTMENTAL SUPPLIES	W. B. HAYDEN & SONS CO.	LOCK SET AND KEYS	40.55	1197922
101-301-730.000	MOTOR FUEL/LUBRICANT - CCSO	J & H OIL COMPANY	FUEL	247.15	23012
101-301-741.000	UNIFORMS	NYE UNIFORM CO.	UNIFORMS	141.50	1197771
101-301-741.000	UNIFORMS	NYE UNIFORM CO.	UNIFORM BADGES	81.25	1197898
101-301-812.000	MEDICAL / DRUG / PHYSICALS	MICHIANA DRUG TESTING CENT	PRE-EMPLOYMENT TESTING	37.00	22950
101-301-850.000	269-445-5115 052589-5	FRONTIER	TELEPHONE/INTERNET SERVICE	425.96	1197735
101-301-850.000	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	720.18	1197917

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Fund 101 GENERAL FUND					
Dept 301 SHERIFF					
101-301-865.000	CONFERENCES / MEETINGS / TRAININ	MICHIGAN SHERIFFS' ASSOCIA	SHERIFF'S CONFERENCE: MONROE, T	295.00	1197764
101-301-865.000	CONFERENCES / MEETINGS / TRAININ	PRO SAFETY INNOVATIONS LLC	CPR/AED TRAINING: CURTIS, T	20.00	1197776
101-301-967.000	EQUIPMENT < $20,000	MICHIGAN POLICE EQUIPMENT	2 - GLOCK 23 GEN 4, 4 - GLOCK 22 GEN 4	1,254.00	1197763
101-301-967.000	EQUIPMENT < $20,000	LIFELOC TECHNOLOGIES, INC.	PORTABLE BREATH TESTER, CALIBRATION STA	5,554.00	1197881
		Total For Dept 301 SHERIFF		9,205.61	
Dept 304 LAW & COURTS SECURITY					
101-304-955.000	DUES / MEMBERSHIP / SUBSCRIPTION	STATE OF MICHIGAN	METAL DETECTOR L & C	145.73	1197789
		Total For Dept 304 LAW & COURTS SECURITY		145.73	
Dept 316 SECONDARY ROAD PATROL					
101-316-850.000	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	40.01	1197917
101-316-935.000	VEHICLE & EQUIPMENT REPAIRS	C. WIMBERLEY	VEHICLE MAINT	74.04	1197834
101-316-935.000	VEHICLE & EQUIPMENT REPAIRS	GRAMES TIRE & BATTTERYINC	VEHICLE MAINT	178.00	23007
		Total For Dept 316 SECONDARY ROAD PATROL		292.05	
Dept 331 MARINE LAW ENFORCEMENT					
101-331-741.000	UNIFORMS	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	57.98	22853
101-331-935.000	VEHICLE & EQUIPMENT REPAIRS	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	99.70	22853
101-331-972.324	CAPITAL OUTLAY	BERRIEN COUNTY SHERIFF'S (	BERRIEN COUNTY MARINE GRANT DC REIMBURS	41,926.15	1197701
101-331-972.324	CAPITAL OUTLAY	BERRIEN COUNTY SHERIFF'S (	BERRIEN COUNTY MARINE GRANT DC REIMBURS	15,368.18	1197828
101-331-972.324	CAPITAL OUTLAY	BERRIEN COUNTY SHERIFF'S (	BERRIEN COUNTY MARINE GRANT DC REIMBURS	29,729.00	1197829
101-331-972.324	CAPITAL OUTLAY	STARBOARD CHOICE MARINE	VEHICLE MAINT: MARINE GRANT	2,340.89	23047
101-331-972.324	CAPITAL OUTLAY	STARBOARD CHOICE MARINE	VEHICLE MAINT: MARINE GRANT	677.42	23047
		Total For Dept 331 MARINE LAW ENFORCEMENT		90,199.32	
Dept 345 PUBLIC SAFETY DEPT					
101-345-741.403	UNIFORMS	NYE UNIFORM CO.	UNIFORMS	359.50	1197898
101-345-741.407	UNIFORMS	NYE UNIFORM CO.	UNIFORMS	222.50	1197898
101-345-850.403	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	40.01	1197917
101-345-850.407	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	40.01	1197917
101-345-935.407	VEHICLE & EQUIPMENT REPAIRS	CASS AUTO SUPPLY CO, INC.	VEHICLE MAINT	175.00	1197836
101-345-935.407	VEHICLE & EQUIPMENT REPAIRS	CURTIS ROHDY	VEHICLE MAINT	393.41	1197874
101-345-967.403	EQUIPMENT < $20,000	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	79.59	22853
		Total For Dept 345 PUBLIC SAFETY DEPT		1,310.02	
Dept 351 JAIL OPERATION					
101-351-728.000	DEPARTMENTAL SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	29.12	22853
101-351-728.000	DEPARTMENTAL SUPPLIES	DASH	JAIL GLOVES	170.77	1197850
101-351-734.000	CLEANING SUPPLIES	UNIFIRST CORPORATION	RUGS	60.70	1197799
101-351-734.000	CLEANING SUPPLIES	KSS ENTERPRISES	JAIL CLEANING/LAUNDRY SUPPLIES	1,523.63	1197877
101-351-734.000	CLEANING SUPPLIES	KSS ENTERPRISES	CLEANING SUPPLIES	(392.12)	1197877
101-351-734.000	CLEANING SUPPLIES	KSS ENTERPRISES	CLEANING SUPPLIES	265.68	1197877
101-351-738.000	CLOTHING / BEDDING / TOILETRIES	CHARM-TEX INC	INMATE CLOTHING/BEDDING/TOILETRIES	263.60	22926
101-351-741.000	UNIFORMS	NYE UNIFORM CO.	UNIFORMS	172.49	1197898
101-351-742.000	PRISONER MEALS	CANTEEN SERVICES, INC.	INMATE MEALS WEEK OF 07/23/2023 - 07/29	4,526.34	22924
101-351-742.000	PRISONER MEALS	CANTEEN SERVICES, INC.	INMATE MEALS WEEK OF 07/30/2023 - 08/05	4,779.58	22924
101-351-742.000	PRISONER MEALS	CANTEEN SERVICES, INC.	INMATE MEALS WEEK OF 08/06/2023 - 08/12	4,609.82	22995
101-351-742.000	PRISONER MEALS	CANTEEN SERVICES, INC.	INMATE MEALS WEEK OF 08/13/2023 - 08/19	4,318.34	22995
101-351-812.000	MEDICAL / DRUG / PHYSICALS	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	51.58	22853
101-351-812.000	MEDICAL / DRUG / PHYSICALS	MARILYN CHRISTENSEN	PRE EMPLOYMENT PSYCH ASSESSMENT	1,000.00	1197711
101-351-812.000	MEDICAL / DRUG / PHYSICALS	STERICYCLE, INC.	MEDICAL WASTE DISPOSAL	226.26	1197791
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	VAN BUREN/CASS DISTRICT	INMATE DENTAL	253.00	1197803

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Fund 101 GENERAL FUND					
Dept 351 JAIL OPERATION					
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	VAN BUREN/CASS DISTRICT	INMATE DENTAL	470.00	1197803
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	CORRECTIONAL RECOVERY	INMATE MEDICAL	135.03	22928
101-351-812.000	MEDICAL / DRUG / PHYSICALS	INDEPENDENT HEALTH SERVICE	INMATE MEDICAL: PHARMACY	38.18	22939
101-351-812.000	MEDICAL / DRUG / PHYSICALS	INDEPENDENT HEALTH SERVICE	INMATE MEDICAL: PHARMACY	3,362.74	22939
101-351-812.000	MEDICAL / DRUG / PHYSICALS	INDEPENDENT HEALTH SERVICE	07/2023 RX INMATE DISCOUNT	(170.05)	22939
101-351-812.000	MEDICAL / DRUG / PHYSICALS	INDEPENDENT HEALTH SERVICE	07/2023 INMATE RETURNED MEDS	(65.04)	22939
101-351-812.000	MEDICAL / DRUG / PHYSICALS	MICHIANA DRUG TESTING CENT	PRE-EMPLOYMENT TESTING	37.00	22950
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	CORRECTIONAL RECOVERY	INMATE MEDICAL	3,989.51	22999
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	CORRECTIONAL RECOVERY	INMATE MEDICAL	5,360.35	22999
101-351-812.000	IN COUNTY INMATE MEDICAL CARE	CORRECTIONAL RECOVERY	INMATE MEDICAL	2,049.21	22999
101-351-819.000	LAUNDRY	KSS ENTERPRISES	JAIL CLEANING/LAUNDRY SUPPLIES	450.88	1197877
101-351-856.000	HARDWARE SUPPORT	SHI INTERNATIONAL CORPORAT	MONITORS FOR CCSO	438.00	1197785
101-351-856.000	HARDWARE SUPPORT	ID NETWORKS INC	LIVESCAN SVC 09/01/23-08/31/24	1,295.00	1197871
101-351-900.000	PRINTING & BINDING	HUNTINGTON COMMERCIAL CARI	C CARD 07/2023	205.67	1197743
		Total For Dept 351 JAIL OPERATION		39,455.27	
Dept 430 ANIMAL CONTROL					
101-430-728.000	DEPARTMENTAL SUPPLIES	VORTECH	FATAL PLUS SOLUTION	283.60	1197921
101-430-728.000	DEPARTMENTAL SUPPLIES	W. B. HAYDEN & SONS CO.	SAW	9.99	1197922
101-430-728.000	DEPARTMENTAL SUPPLIES	W. B. HAYDEN & SONS CO.	ROPE FOR KENNEL DOORS	250.00	1197922
101-430-730.000	MOTOR FUEL/LUBRICANT ANIMAL CONT	J & H OIL COMPANY	FUEL	356.83	22941
101-430-730.000	MOTOR FUEL/LUBRICANT ANIMAL CONT	J & H OIL COMPANY	FUEL	402.23	23012
101-430-734.000	CLEANING SUPPLIES	X-CEL CHEMICAL LLC	FULLSAN DISENFECTANT	1,084.60	1197925
101-430-801.000	PROFESSIONAL/CONTRACTUAL SERVICE	BERGMAN SMALL ANIMAL PC	SPAY/NEUTER DEPOSIT REIMBURSEMENTS, MEI	14.00	1197700
101-430-850.000	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	120.03	1197917
101-430-935.000	VEHICLE & EQUIPMENT REPAIRS	GRAMES TIRE & BATTTERYINC	TIRES FOR UNIT 94	821.00	22934
		Total For Dept 430 ANIMAL CONTROL		3,342.28	
Dept 648 MEDICAL EXAMINER					
101-648-820.000	MEDICAL EXAMINER FEES	WMU HOMER STRYKER MD SCHOO	MEDICAL EXAMINER - AUTOPSY 07/2023	5,084.58	1197812
101-648-822.000	AUTOPSIES	WMU HOMER STRYKER MD SCHOO	MEDICAL EXAMINER - AUTOPSY 07/2023	9,472.00	1197812
101-648-860.000	TRAVEL / TRANSPORTATION / MEALS	CONNELLY CHAPEL WAGNER FAM	REMOVAL OF REMAINS 07/2023	1,250.00	22976
		Total For Dept 648 MEDICAL EXAMINER		15,806.58	
Dept 649 MENTAL HEALTH					
101-649-836.000	WOODLANDS	WOODLANDS BEHAVIORAL HEALT	4TH QTR FY2023 APPROPRIATION	28,500.00	22979
		Total For Dept 649 MENTAL HEALTH		28,500.00	
Dept 681 VETERANS' BURIALS					
101-681-833.000	COUNTY BURIAL - SINDELAR, JAMES	NANCY SINDELAR	COUNTY BURIAL - SINDELAR, JAMES	300.00	1197768
101-681-833.000	VETERANS BURIAL - FEAGLES	PALMERS FUNERAL HOME - RIV	COUNTY BURIAL - FEAGLES	300.00	1197772
		Total For Dept 681 VETERANS' BURIALS		600.00	
Dept 701 PLANNING COMMISSION					
101-701-712.000	PER DIEMS	DAVID KRING	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	1197750
101-701-712.000	PER DIEMS	RICHARD PALMISANO	PER DIEM/MILEAGE - PLANNING COMMISSION	34.00	1197780
101-701-712.000	PER DIEMS	CHAR HIEMSTRA	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	22936
101-701-712.000	PER DIEMS	DIANNA MCGREW	PER DIEMS/TRAVEL HISTORICAL COMMISSION	34.00	22949
101-701-712.000	PER DIEMS	DAN STUTSMAN	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	22973
101-701-712.000	PER DIEMS	JAYNE BAILEY	PLANNING COMMISSIONER PER DIEM/TRAVEL	34.00	1197826
101-701-712.000	PER DIEMS - PLANNING	ANN FILE	PLANNING COMMISSION PER DIEM/MILEAGE	34.00	1197858
101-701-712.000	PER DIEMS	DAVID KRING	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	1197876
101-701-712.000	PER DIEMS	RICHARD PALMISANO	PER DIEM/MILEAGE - PLANNING COMMISSION	34.00	1197905

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Fund 101 GENERAL FUND					
Dept 701 PLANNING COMMISSION					
101-701-712.000	PER DIEMS	CHAR HIEMSTRA	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	23009
101-701-712.000	PER DIEMS	DIANNA MCGREW	PER DIEMS/TRAVEL PLANNING COMMISSION	34.00	23025
101-701-712.000	PER DIEMS	DAN STUTSMAN	PER DIEM/TRAVEL - PLANNING COMMISSION	34.00	23048
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DAVID KRING	PER DIEM/TRAVEL - PLANNING COMMISSION	25.81	1197750
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	RICHARD PALMISANO	PER DIEM/MILEAGE - PLANNING COMMISSION	7.34	1197780
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	CHAR HIEMSTRA	PER DIEM/TRAVEL - PLANNING COMMISSION	1.83	22936
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DIANNA MCGREW	PER DIEMS/TRAVEL HISTORICAL COMMISSION	4.07	22949
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DAN STUTSMAN	PER DIEM/TRAVEL - PLANNING COMMISSION	15.72	22973
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	JAYNE BAILEY	PLANNING COMMISSIONER PER DIEM/TRAVEL	10.09	1197826
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	ANN FILE	PLANNING COMMISSION PER DIEM/MILEAGE	8.51	1197858
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DAVID KRING	PER DIEM/TRAVEL - PLANNING COMMISSION	25.81	1197876
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	RICHARD PALMISANO	PER DIEM/MILEAGE - PLANNING COMMISSION	7.34	1197905
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	CHAR HIEMSTRA	PER DIEM/TRAVEL - PLANNING COMMISSION	1.83	23009
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DIANNA MCGREW	PER DIEMS/TRAVEL PLANNING COMMISSION	4.07	23025
101-701-860.000	TRAVEL / TRANSPORTATION / MEALS	DAN STUTSMAN	PER DIEM/TRAVEL - PLANNING COMMISSION	15.72	23048
		Total For Dept 701 PLANNING COMMISSION		536.14	
Dept 751 PARKS & RECREATION					
101-751-712.000	PER DIEMS - PARKS	ANN FILE	PARKS PER DIEM	34.00	1197732
101-751-712.000	PER DIEMS	BRUCE CAMPBELL	PER DIEM/TRAVEL - PARKS BOARD	34.00	22923
101-751-728.000	DEPARTMENTAL SUPPLIES	W. B. HAYDEN & SONS CO.	SUPPLIES	76.12	1197807
101-751-728.000	DEPARTMENTAL SUPPLIES	ONE WAY PRODUCTS	SUPPLIES	108.83	22957
101-751-730.000	MOTOR FUEL/LUBRICANT PARKS - PAR	J & H OIL COMPANY	FUEL	397.51	22941
101-751-730.000	MOTOR FUEL/LUBRICANT PARKS - PAR	J & H OIL COMPANY	FUEL	397.51	23012
101-751-801.000	PROFESSIONAL SERVICES	GARRETT LABORATORIES INC	WATER TEST	64.00	1197737
101-751-801.000	PROFESSIONAL SERVICES	GARRETT LABORATORIES INC	WATER TESTS	192.00	1197862
101-751-827.000	MAINTENANCE	MATT'S LAWN CARE	LAWNCARE	1,000.00	1197758
101-751-827.000	MAINTENANCE	MATT'S LAWN CARE	LAWNCARE	1,180.00	1197886
101-751-860.000	TRAVEL / TRANSPORTATION / MEALS	ANN FILE	PARKS PER DIEM	8.51	1197732
101-751-860.000	TRAVEL / TRANSPORTATION / MEALS	BRUCE CAMPBELL	PER DIEM/TRAVEL - PARKS BOARD	17.03	22923
101-751-880.000	PROMOTION / MARKETING	MICHIGAN FESTIVAL OF SACRE	PROMOTING DARK SKY THROUGH MUSIC	500.00	1197893
101-751-935.000	VEHICLE & EQUIPMENT REPAIRS	MENARDS - ELKHART	ADAPTER	24.99	1197890
101-751-936.000	BUILDING & GROUNDS REPAIRS	MENARDS - ELKHART	REPAIRS	125.84	1197890
		Total For Dept 751 PARKS & RECREATION		4,160.34	
		Total For Fund 101 GENERAL FUND		453,813.03	
Fund 213 ANIMAL CONTROL DONATION FUND					
Dept 430 ANIMAL CONTROL					
213-430-801.000	PROFESSIONAL SERVICES	BERGMAN SMALL ANIMAL PC	SPAY/NEUTER DEPOSIT REIMBURSEMENTS, MEI	500.00	1197700
213-430-801.000	PROFESSIONAL SERVICES	FEDORE LARGE ANIMAL VETERI	SPAY/NEUTER ASSISTANCE, WILSON	50.00	1197730
213-430-802.000	MISCELLANEOUS SERVICES	BERGMAN SMALL ANIMAL PC	SPAY/NEUTER DEPOSIT REIMBURSEMENTS, MEI	556.63	1197700
		Total For Dept 430 ANIMAL CONTROL		1,106.63	
		Total For Fund 213 ANIMAL CONTROL DONATION FUND		1,106.63	
Fund 216 DRUG COURT GRANTS FUND					
Dept 276 COURT GRANTS					
216-276-801.203	PROFESSIONAL SERVICES - OJP	HEATHER BANGTSON	PROBLEM SOLVING COURT (7/27/2023-08/0	4.50	22920
216-276-801.203	PROFESSIONAL SERVICES - OJP	PRESTON COLLETT	PROBLEM SOLVING COURT (7/27/2023-08/0	439.00	22927
216-276-801.203	PROFESSIONAL SERVICES - OJP	MONIQUE DORTCH	PROBLEM SOLVING COURT (7/27/2023-08/0	920.00	22931
216-276-801.203	PROFESSIONAL SERVICES - OJP	MANDY GRUBB	PROBLEM SOLVING COURT (7/27/2023-08/0	1,010.54	22935
216-276-801.203	PROFESSIONAL SERVICES - OJP	BARBARA M. HOWES	PROBLEM SOLVING COURT (7/27/2023-08/0	250.00	22937

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Fund 216 DRUG COURT GRANTS FUND					
Dept 276 COURT GRANTS					
216-276-801.203	PROFESSIONAL SERVICES - OJP	CHRISTY LAPORTE	PROBLEM SOLVING COURT (7/27/2023-08/09	21.00	22946
216-276-801.203	PROFESSIONAL SERVICES - OJP	CARLA LOWE	PROBLEM SOLVING COURT (7/27/2023-08/09	375.00	22951
216-276-801.203	PROFESSIONAL SERVICES - OJP	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	161.12	22952
216-276-801.203	PROFESSIONAL SERVICES - OJP	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	538.92	22953
216-276-801.203	PROFESSIONAL SERVICES - OJP	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (7/27/2023-08/09	80.00	22955
216-276-801.203	PROFESSIONAL SERVICES - OJP	KIMBERLY PEET	PROBLEM SOLVING COURT (7/27/2023-08/09	180.00	22958
216-276-801.203	PROFESSIONAL SERVICES - OJP	JOHN PILLOW	PROBLEM SOLVING COURT (7/27/2023-08/09	66.00	22959
216-276-801.203	PROFESSIONAL SERVICES - OJP	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/09	879.82	22966
216-276-801.203	PROFESSIONAL SERVICES - OJP	JESSEE SCHOETZOW	PROBLEM SOLVING COURT (7/27/2023-08/09	873.32	22967
216-276-801.203	PROFESSIONAL SERVICES - OJP	BRADLEY WEST	PROBLEM SOLVING COURT (7/27/2023-08/09	97.75	22977
216-276-801.203	PROFESSIONAL SERVICES - OJP	HEATHER BANGTSON	PROBLEM SOLVING COURT (8/10/2023-8/23/	13.50	22993
216-276-801.203	PROFESSIONAL SERVICES - OJP	PRESTON COLLETT	PROBLEM SOLVING COURT (8/10/2023-8/23/	462.00	22998
216-276-801.203	PROFESSIONAL SERVICES - OJP	MONIQUE DORTCH	PROBLEM SOLVING COURT (8/10/2023-8/23/	630.00	23001
216-276-801.203	PROFESSIONAL SERVICES - OJP	MANDY GRUBB	PROBLEM SOLVING COURT (8/10/2023-8/23/	162.65	23008
216-276-801.203	PROFESSIONAL SERVICES - OJP	BARBARA M. HOWES	PROBLEM SOLVING COURT (8/10/2023-8/23/	175.00	23011
216-276-801.203	PROFESSIONAL SERVICES - OJP	CLARENCE JAMES	PROBLEM SOLVING COURT (8/10/2023-8/23/	914.00	23013
216-276-801.203	PROFESSIONAL SERVICES - OJP	CHRISTY LAPORTE	PROBLEM SOLVING COURT (8/10/2023-8/23/	33.00	23018
216-276-801.203	PROFESSIONAL SERVICES - OJP	CARLA LOWE	PROBLEM SOLVING COURT (8/10/2023-8/23/	150.00	23028
216-276-801.203	PROFESSIONAL SERVICES - OJP	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	235.74	23030
216-276-801.203	PROFESSIONAL SERVICES - OJP	TIFFANY MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	238.02	23031
216-276-801.203	PROFESSIONAL SERVICES - OJP	GRACE MULLER	PROBLEM SOLVING COURT (8/10/2023-8/23/	336.00	23033
216-276-801.203	PROFESSIONAL SERVICES - OJP	MAYA MAXINE POPE NIX	PROBLEM SOLVING COURT (8/10/2023-8/23/	100.00	23034
216-276-801.203	PROFESSIONAL SERVICES - OJP	KIMBERLY PEET	PROBLEM SOLVING COURT (8/10/2023-8/23/	180.00	23036
216-276-801.203	PROFESSIONAL SERVICES - OJP	CHELSEA SCHOETZOW	PROBLEM SOLVING COURT (8/10/2023-8/23/	870.65	23042
216-276-801.203	PROFESSIONAL SERVICES - OJP	BRADLEY WEST	PROBLEM SOLVING COURT (8/10/2023-8/23/	43.74	23053
216-276-801.317	PROFESSIONAL SERVICES	CLARENCE JAMES	PROBLEM SOLVING COURT (7/27/2023-08/09	1,184.00	22942
216-276-801.317	PROFESSIONAL SERVICES	CHRISTY LAPORTE	PROBLEM SOLVING COURT (7/27/2023-08/09	167.27	22946
216-276-801.317	PROFESSIONAL SERVICES	CARLA LOWE	PROBLEM SOLVING COURT (7/27/2023-08/09	75.00	22951
216-276-801.317	PROFESSIONAL SERVICES	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (7/27/2023-08/09	60.62	22952
216-276-801.317	PROFESSIONAL SERVICES	GRACE MULLER	PROBLEM SOLVING COURT (7/27/2023-08/09	861.00	22954
216-276-801.317	PROFESSIONAL SERVICES	REDWOOD TOXICOLOGY	DRUG TESTING INVOICE#804283	359.10	22963
216-276-801.317	PROFESSIONAL SERVICES	CHRISTY LAPORTE	PROBLEM SOLVING COURT (8/10/2023-8/23/	110.58	23018
216-276-801.317	PROFESSIONAL SERVICES	CARLA LOWE	PROBLEM SOLVING COURT (8/10/2023-8/23/	75.00	23028
216-276-801.317	PROFESSIONAL SERVICES	THOMAS MONDSCHEIN	PROBLEM SOLVING COURT (8/10/2023-8/23/	3.00	23030
216-276-801.317	PROFESSIONAL SERVICES	GRACE MULLER	PROBLEM SOLVING COURT (8/10/2023-8/23/	336.00	23033
		Total For Dept 276 COURT GRANTS		13,672.84	
		Total For Fund 216 DRUG COURT GRANTS FUND		13,672.84	
Fund 244 ECONOMIC DEVELOPMENT FUND					
Dept 728 ECONOMIC DEVELOPMENT					
244-728-880.000	PROMOTION / MARKETING	MARKET VAN BUREN	ECON. DEVEL. SERVICES FOR CASS COUNTY	7,916.67	22947
		Total For Dept 728 ECONOMIC DEVELOPMENT		7,916.67	
		Total For Fund 244 ECONOMIC DEVELOPMENT FUND		7,916.67	
Fund 251 CDBG HOME IMPROVEMENT FUND					
Dept 694 COMMUNITY DEVELOPMENT BLOCK GRANT					
251-694-802.000	MISCELLANEOUS SERVICES	BILLS ROOF REPAIR	CDBG-105 CENTER	7,375.00	1197703
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE-312 W STATE ST	733.50	1197715
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE - 15925 MAPLE	58.58	1197715
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE - 20106 OSBORN	833.40	1197716
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE - 61084 M51	882.00	1197716

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Fund 251 CDBG HOME IMPROVEMENT FUND					
Dept 694 COMMUNITY DEVELOPMENT BLOCK GRANT					
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE - 60011 N O'KEEFE	2,790.00	1197716
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE-326 ROWLAND	733.50	1197716
251-694-802.000	MISCELLANEOUS SERVICES	CITY OF DOWAGIAC	CDBG ADMIN FEE - 105 CENTER	1,327.50	1197716
251-694-802.000	MISCELLANEOUS SERVICES	DIANA LOVELACE	CDBG-326 ROWLAND	4,075.00	1197728
251-694-802.000	MISCELLANEOUS SERVICES	DIANA LOVELACE	CDBG-20106 OSBORN	4,630.00	1197728
251-694-802.000	MISCELLANEOUS SERVICES	DIANA LOVELACE	CDBG-316 W STATE ST	4,075.00	1197728
251-694-802.000	MISCELLANEOUS SERVICES	HOWELL ELECTRIC, LLC	CDBG-61084 M51	4,900.00	1197742
251-694-802.000	MISCELLANEOUS SERVICES	PROFESSIONAL BASEMENT SER\	CDBG-60011 N O'KEEFE	15,500.00	1197777
251-694-802.000	MISCELLANEOUS SERVICES	WOODY'S ELECTRIC	CDBG-15925 MAPLE	325.42	1197813
		Total For Dept 694 COMMUNITY DEVELOPMENT BLOCK GRANT		48,238.90	
		Total For Fund 251 CDBG HOME IMPROVEMENT FUND		48,238.90	
Fund 260 INDIGENT DEFENSE FUND					
Dept 228 INFORMATION TECHNOLOGY					
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	558.60	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	278.10	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	253.44	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	213.90	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	131.25	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	1,139.52	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	373.95	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	318.75	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	1,130.70	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	142.50	22961
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	1,148.10	23038
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	1,654.35	23038
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	766.65	23038
260-228-801.000	PROFESSIONAL SERVICES	RADDE INVESTIGATIVE&SEC A(	INVESTIGATIVE SERVICES	832.50	23038
260-228-805.000	LEGAL SERVICES	ROBERT KARDATZKE	PUBLIC DEFENDER SEPTEMBER 2023	8,869.00	22943
260-228-805.000	LEGAL SERVICES	ROBERT W DRAKE	PUBLIC DEFENDER & MAC CHARGES	10,669.00	23002
260-228-805.000	LEGAL SERVICES	NICHOLAS HOGUE	PUBLIC DEFENDER SEPTEMBER 2023	8,869.00	23010
260-228-805.000	LEGAL SERVICES	JOHN MCDONOUGH	CONFLICT COUNSEL BILLING	220.00	23024
260-228-805.000	LEGAL SERVICES	JOHN MCDONOUGH	CONFLICT COUNSEL BILLING	330.00	23024
260-228-805.000	LEGAL SERVICES	JOHN MCDONOUGH	CONFLICT COUNSEL BILLING	330.00	23024
		Total For Dept 228 INFORMATION TECHNOLOGY		38,229.31	
		Total For Fund 260 INDIGENT DEFENSE FUND		38,229.31	
Fund 261 911 SERVICE FUND					
Dept 325 COMMUNICATIONS / DISPATCH					
261-325-728.000	DEPARTMENTAL SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	29.99	22853
261-325-728.000	DEPARTMENTAL SUPPLIES	DOUBLEDAY OFFICE PRODUCTS	COPY PAPER	490.00	1197726
261-325-734.000	CLEANING SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	89.99	22853
261-325-734.000	CLEANING SUPPLIES	UNIFIRST CORPORATION	RUGS	46.81	1197799
261-325-734.000	CLEANING SUPPLIES	UNIFIRST CORPORATION	RUGS	46.81	1197799
261-325-734.000	CLEANING SUPPLIES	UNIFIRST CORPORATION	RUGS	53.31	1197915
261-325-741.000	UNIFORMS	KIMBERLY JOHNSON	UNIFORMS	999.00	1197913
261-325-812.000	MEDICAL / DRUG / PHYSICALS	MARILYN CHRISTENSEN	PRE EMPLOYMENT PSYCH ASSESSMENT	500.00	1197711
261-325-812.000	MEDICAL / DRUG / PHYSICALS	MICHIANA DRUG TESTING CENT	PRE-EMPLOYMENT TESTING	37.00	22950
261-325-825.000	CLEANING SERVICES	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	478.00	23050
261-325-850.000	269-445-1560 120803-5	FRONTIER	TELEPHONE/INTERNET SERVICE	1,401.17	1197735
261-325-850.000	TELEPHONE / INTERNET	TELEGRATION	LONG DISTANCE - 800 NUMBER	50.09	22974

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 261 911 SERVICE FUND					
Dept 325 COMMUNICATIONS / DISPATCH					
261-325-850.000	TELEPHONE / INTERNET	LANGUAGE LINE SERVICES	INTERPRETOR FEES 07/2023	256.46	1197879
261-325-856.000	RADIO MAINTENANCE	SMR COMMUNICATIONS, INC	ALIGN SIMULCAST SYSTEM AUDIO LEVELS AT	1,480.00	22971
261-325-920.000	ELECTRICITY	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	11.53	22982
261-325-920.000	ELECTRICITY	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	1,930.55	22986
261-325-920.000	ELECTRICITY	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	7.95	22988
261-325-921.000	NATURAL GAS	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	41.28	22985
261-325-922.000	WATER / SEWER	CASSOPOLIS VILLAGE TREASUI	WATER/SEWER 07/14/2023 - 08/15/2023	109.76	1197845
261-325-940.000	EQUIPMENT RENTAL	STATE OF MICHIGAN	AVPN 3 WAY LINE 07/01/2023 - 09/30/2023	1,765.00	1197910
261-325-967.000	EQUIPMENT < $20,000	HUNTINGTON COMMERCIAL CARI	C CARD 07/2023	1,649.95	1197743
		Total For Dept 325 COMMUNICATIONS / DISPATCH		11,474.65	
		Total For Fund 261 911 SERVICE FUND		11,474.65	
Fund 265 DRUG LAW ENFORCEMENT FUND					
Dept 301 SHERIFF					
265-301-728.000	DEPARTMENTAL SUPPLIES	BOLT LIMITED INC	RETIREMENT PLAQUES	89.00	1197831
265-301-801.000	PROFESSIONAL SERVICES	WOODLANDS ADDICTIONS CENTI	JAIL METH GROUP 04/2023 - 07/2023	986.00	23054
265-301-816.000	VETERINARY / K-9 COSTS	RIVER VALLEY EQUINE CLINIC	BRITTON - VET	333.00	1197906
265-301-824.000	CCDET DOWAGIAC CONTRACTED	CITY OF DOWAGIAC	CCDET 2ST QUARTER 2023	387.94	1197556
265-301-830.000	LIABILITY INSURANCE	CITY OF DOWAGIAC	CCDET 2ST QUARTER 2023	1,339.31	1197556
265-301-850.000	TELEPHONE / INTERNET	CITY OF DOWAGIAC	CCDET 2ST QUARTER 2023	2,290.72	1197556
265-301-850.000	TELEPHONE / INTERNET	TRANSUNION RISK & ALT. DAI	TLOXP 07/2023	75.00	1197797
265-301-850.000	TELEPHONE / INTERNET	TELEGRATION	LONG DISTANCE - 800 NUMBER	50.10	22974
265-301-850.000	TELEPHONE / INTERNET	VERIZON WIRELESS	MOBILE BROADBAND 07/05/2023 - 08/04/202	40.01	1197917
265-301-856.000	HARDWARE SUPPORT	SHI INTERNATIONAL CORPORAI	MONITORS FOR CCSO	219.00	1197785
265-301-920.000	ELECTRICITY	MIDWEST ENERGY COOPERATIVE	CCDET UTILITIES 07/16/2023 - 08/15/2023	233.87	23026
265-301-920.000	ELECTRICITY	MIDWEST ENERGY COOPERATIVE	CCDET UTILITIES 07/16/2023 - 08/15/2023	211.47	23026
265-301-920.000	ELECTRICITY	MIDWEST ENERGY COOPERATIVE	CCDET UTILITIES 07/16/2023 - 08/15/2023	48.77	23026
265-301-920.000	ELECTRICITY	MIDWEST ENERGY COOPERATIVE	CCDET UTILITIES 07/16/2023 - 08/15/2023	145.76	23026
265-301-921.000	NATURAL GAS	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	17.55	22983
265-301-921.000	NATURAL GAS	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	17.55	22983
265-301-921.000	NATURAL GAS	SEMCO ENERGY GAS COMPANY	NATURAL GAS SERVICE	17.55	22983
265-301-924.000	PEST CONTROL	ROSE PEST SOLUTIONS	CCDET - PEST CONTROL	50.00	22903
		Total For Dept 301 SHERIFF		6,552.60	
		Total For Fund 265 DRUG LAW ENFORCEMENT FUND		6,552.60	
Fund 266 LAW ENFORCEMENT FUND					
Dept 301 SHERIFF					
266-301-728.413	DEPARTMENTAL SUPPLIES	HAMPSHIRE COUNTRY CLUB	2023 GOLF OUTING	3,200.00	1197741
266-301-728.413	DEPARTMENTAL SUPPLIES	HUNTINGTON COMMERCIAL CARI	C CARD 07/2023	470.36	1197743
266-301-728.413	DEPARTMENTAL SUPPLIES	DARR'S TENT & EVENT RENTAI	GOLF OUTING 2023 TENT RENTAL	500.00	1197849
266-301-741.411	UNIFORMS	NYE UNIFORM CO.	UNIFORM BADGES	81.25	1197898
266-301-816.411	VETERINARY / K-9 COSTS	BERGMAN SMALL ANIMAL PC	K9 NEERA VET	176.25	1197700
266-301-865.411	CONFERENCES / MEETINGS / TRAININ	HUNTINGTON COMMERCIAL CARI	C CARD 07/2023	225.00	1197743
266-301-935.411	VEHICLE & EQUIPMENT REPAIRS	C. WIMBERLEY	VEHICLE MAINT	22.90	1197834
266-301-935.411	VEHICLE & EQUIPMENT REPAIRS	GRAMES TIRE & BATTTERYINC	VEHICLE MAINT	183.00	23007
266-301-960.410	MISCELLANEOUS EXPENSE	MICHIGAN POLICE EQUIPMENT	2 - GLOCK 23 GEN 4, 4 - GLOCK 22 GEN 4	1,200.00	1197763
266-301-963.413	SCHOLARSHIPS	GLEN OAKS COMMUNITY COLLEC	KENDON WILLIAMS - SCHOLARSHIP	500.00	1197738
266-301-963.413	SCHOLARSHIPS	LAKE MICHIGAN COLLEGE	BENJAMIN KLANN - SCHOLARSHIP	1,000.00	1197754
266-301-963.413	SCHOLARSHIPS	MICHIGAN STATE UNIVERSITY	PAYTON ANDERSON - SCHOLARSHIP	500.00	1197765
266-301-963.413	SCHOLARSHIPS	MICHIGAN STATE UNIVERSITY	CORA WEGNER - SCHOLARSHIP	1,000.00	1197766
266-301-963.413	SCHOLARSHIPS	NORTHERN MICHIGAN UNIVERSI	JESSICA SCHRADER - SCHOLARSHIP	1,000.00	1197770

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Fund 266 LAW ENFORCEMENT FUND					
Dept 301 SHERIFF					
266-301-963.413	SCHOLARSHIPS	SPRING ARBOR UNIVERSITY	LOGAN PFLUG - SCHOLARSHIP	1,000.00	1197787
266-301-963.413	SCHOLARSHIPS	UNIVERSITY OF MICHIGAN	JORDAN KAPALA - SCHOLARSHIP	1,000.00	1197800
266-301-963.413	SCHOLARSHIPS	UNIVERSITY OF MICHIGAN	BRODY PRENKERT - SCHOLARSHIP	1,000.00	1197801
266-301-963.413	SCHOLARSHIPS	WESTERN MICHIGAN UNIVERSIT	KAITLYN SMITH - SCHOLARSHIP	1,000.00	1197811
		Total For Dept 301 SHERIFF		14,058.76	
		Total For Fund 266 LAW ENFORCEMENT FUND		14,058.76	
Fund 269 LAW LIBRARY FUND					
Dept 292 LAW LIBRARY					
269-292-728.000	DEPARTMENTAL SUPPLIES	WEST GROUP PAYMENT CTR.	LAW LIBRARY: MONTHLY CHARGE FOR PRINT M	319.14	1197809
269-292-955.000	DUES / MEMBERSHIP / SUBSCRIPTION	WEST GROUP PAYMENT CTR.	LAW LIBRARY: WESTLAW ONLINE MONTHLY FEE	1,580.73	1197809
		Total For Dept 292 LAW LIBRARY		1,899.87	
		Total For Fund 269 LAW LIBRARY FUND		1,899.87	
Fund 270 HISTORICAL COMMISSION FUND					
Dept 803 HISTORICAL COMMISSION					
270-803-960.000	1101301 - NEWTON HOUSE	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	114.41	22919
270-803-960.000	EXPENDITURES	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	6.51	22986
270-803-960.000	A# 1101301 NEWTON HOME	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	172.86	23026
		Total For Dept 803 HISTORICAL COMMISSION		293.78	
		Total For Fund 270 HISTORICAL COMMISSION FUND		293.78	
Fund 272 COMMUNITY CORRECTIONS FUND					
Dept 362 JAIL TRAINING					
272-362-801.000	PROFESSIONAL SERVICES	HOUSE ARREST SERVICES, INC	SCRAM/SOBERLINK 07/2023	594.00	1197870
272-362-801.000	PROFESSIONAL SERVICES	TARA SMITH THERAPY SERVICE	JAIL MRT 07/2023	450.00	1197912
272-362-801.000	PROFESSIONAL SERVICES	PRESTON COLLETT	JAIL MRT 07/2023	600.00	22998
		Total For Dept 362 JAIL TRAINING		1,644.00	
		Total For Fund 272 COMMUNITY CORRECTIONS FUND		1,644.00	
Fund 282 CARES ACT FUND					
Dept 191 ACCOUNTING DEPT					
282-191-972.001	CAPITAL OUTLAY - HISTORIC COURTH	INTERSECT STUDIO LLC	CASS ADMIN WORKPLACE HISTORICAL BUILDIN	13,365.65	22876
282-191-972.001	CAPITAL OUTLAY - HISTORIC COURTH	INTERSECT STUDIO LLC	HISTORICAL COURTHOUSE WORK	8,095.00	22940
282-191-972.001	CAPITAL OUTLAY - HISTORIC COURTH	PLAZACORP REALTY ADVISORS	DRAW # 9 HISTORIC COURTHOUSE RENOVATION	22,863.82	22960
		Total For Dept 191 ACCOUNTING DEPT		44,324.47	
		Total For Fund 282 CARES ACT FUND		44,324.47	
Fund 290 SOCIAL WELFARE FUND					
Dept 000 GENERAL					
290-000-123.000	PREPAID EXPENSE	CHILD AND FAMILY CHARITIES	OPERATION GOOD CHEER	1,500.00	1197710
		Total For Dept 000 GENERAL		1,500.00	
Dept 670 DHS SOCIAL SERVICES					
290-670-712.000	PER DIEMS	JEFF CARMEN	PER DIEM/TRAVEL - MCF/DHS	51.00	1197873
290-670-712.000	PER DIEMS	DIANE SEIFERT	PER DIEM/TRAVEL-MCF/DHS	51.00	23044
290-670-712.000	PER DIEMS	VICKIE VAUGHN	PER DIEM/TRAVEL - MCF/DHS	51.00	23052
290-670-860.000	TRAVEL / TRANSPORTATION / MEALS	JEFF CARMEN	PER DIEM/TRAVEL - MCF/DHS	6.55	1197873
290-670-860.000	TRAVEL / TRANSPORTATION / MEALS	DIANE SEIFERT	PER DIEM/TRAVEL-MCF/DHS	15.72	23044

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Fund 290 SOCIAL WELFARE FUND					
Dept 670 DHS SOCIAL SERVICES					
290-670-860.000	TRAVEL / TRANSPORTATION / MEALS	VICKIE VAUGHN	PER DIEM/TRAVEL - MCF/DHS	6.55	23052
		Total For Dept 670 DHS SOCIAL SERVICES		181.82	
		Total For Fund 290 SOCIAL WELFARE FUND		1,681.82	
Fund 292 CHILD CARE FUND					
Dept 662 CHILD CARE - FAMILY COURT					
292-662-801.703	BASIC GRANT - COUNSELING	RICK LEWIS	COUNSELING-A. DRESSLER, R. BOLING	530.00	1197880
292-662-801.703	BASIC GRANT - COUNSELING	KARA COX	COUNSELING-A. TRIPP, L.BAKER, K. DUNGEY	687.50	23000
292-662-801.703	BASIC GRANT - COUNSELING	LINCOLN COUNSELING PC	COUNSELING D. OLIVE ACCT# C005753878	75.00	23021
292-662-801.704	INSTITUTIONAL CARE	COUNTY OF OAKLAND A MI CON	INSTITUTIONAL CARE-S.BUCKLEY (INVOICE #	5,577.00	22929
		Total For Dept 662 CHILD CARE - FAMILY COURT		6,869.50	
		Total For Fund 292 CHILD CARE FUND		6,869.50	
Fund 297 DHS CHILD CARE FUND					
Dept 663 CHILD CARE - DHS					
297-663-801.707	PARENT AIDE	ROXANN RICE	CASS COUNTY CASE AIDE 7/24/23-8/6/23	1,128.75	22964
297-663-801.707	PARENT AIDE	ROXANN RICE	CASS COUNTY CASE AID 08/07/2023-08/20/2	1,023.75	23039
		Total For Dept 663 CHILD CARE - DHS		2,152.50	
		Total For Fund 297 DHS CHILD CARE FUND		2,152.50	
Fund 445 PUBLIC IMPROVEMENT FUND					
Dept 900 CAPITAL OUTLAY					
445-900-972.000	CAPITAL OUTLAY	KS STATE BANK	DRAGON LAW ENFORCEMENT SOFTWARE	10,947.67	1197584
445-900-972.000	CAPITAL OUTLAY	TOWER PINKSTER TITUS ASSOC	FACILITY ASSESSMENT FINAL BILL	1,709.46	1197796
		Total For Dept 900 CAPITAL OUTLAY		12,657.13	
		Total For Fund 445 PUBLIC IMPROVEMENT FUND		12,657.13	
Fund 510 LAND BANK AUTHORITY FUND					
Dept 690 CASS COUNTY - PART H PROGRAM					
510-690-801.326	PROFESSIONAL SERVICES	TAPLIN GROUP, LLC	REMEDIATION ROUND 1 BEP- 1265 HUNTLY RI	3,644.00	1197693
510-690-801.326	PROFESSIONAL SERVICES	TAPLIN GROUP, LLC	REMEDIATION ROUND 1 BEP- 414 S. O'KEEFE	8,726.00	1197694
510-690-801.326	PROFESSIONAL SERVICES	CRIPPS EXCAVATING, INC	DEMOLITION 201 WORDEN ST, MARCELLUS (BE	13,565.00	1197720
		Total For Dept 690 CASS COUNTY - PART H PROGRAM		25,935.00	
		Total For Fund 510 LAND BANK AUTHORITY FUND		25,935.00	
Fund 595 JAIL COMMISSARY FUND					
Dept 351 JAIL OPERATION					
595-351-728.000	DEPARTMENTAL SUPPLIES	AMAZON CAPITAL SERVICES IN	AMAZON PURCHASES JUNE 2023	32.02	22853
595-351-728.000	COMMISSARY SUPPLIES - PHONE	CENTRIC GROUP LLC	INMATE PHONES 07/2023	3,416.61	1197744
595-351-728.000	SUPPLIES	CANTEEN SERVICES, INC.	INMATE COMMISSARY WEEK OF 07/30/2023 -	1,675.04	22924
595-351-728.000	SUPPLIES	CANTEEN SERVICES, INC.	INMATE COMMISSARY SALES WEEK OF 08/06/2	1,536.52	22995
595-351-728.000	SUPPLIES	CANTEEN SERVICES, INC.	INMATE COMMISSARY SALES WEEK OF 08/13/2	1,575.77	22995
595-351-729.000	POSTAGE	U.S. POSTAL SERVICE	INMATE POSTAGE	660.00	1197798
		Total For Dept 351 JAIL OPERATION		8,895.96	
		Total For Fund 595 JAIL COMMISSARY FUND		8,895.96	
Fund 616 TAX REVOLVING CONTROL FUND					
Dept 000 GENERAL					

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 616 TAX REVOLVING CONTROL FUND					
Dept 000 GENERAL					
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	ANDREW ROCKWELL	ASSESSOR ADJUSTMENT 14-150-012-009-00	1,708.41	1197697
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	ANNE FELTON	ASSESSOR ADJUSTMENT 14-040-190-004-00	421.05	1197698
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	CASS COUNTY TREASURER	ASSESSOR ADJUSTMENT 14-041-190-010-00	976.90	1197708
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	CHRISTINE EBY	ASSESSOR ADJUSTMENT 14-120-395-023-00	139.62	1197712
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	CHRISTINE EBY	ASSESSOR ADJUSTMENT 14-120-395-004-01	1,223.58	1197713
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	DAVID OR BRENDA MCCARTNEY	ASSESSOR ADJUSTMENT 14-150-034-016-00	277.35	1197721
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	DAWN KING OR DEBBIE LUTHRI	ASSESSOR ADJUSTMENT 14-150-205-015-00	542.81	1197722
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	DAWN KING OR DOREEN MANOS	ASSESSOR ADJUSTMENT 14-150-205-016-00	627.37	1197723
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	GAR ZAPALSKI OR JULIE PAKS	ASSESSOR ADJUSTMENT 14-120-090-002-00	1,458.77	1197736
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	JASON NODRUFF	ASSESSOR ADJUSTMENT 14-130-011-017-00	1,955.40	1197745
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	JASON NODRUFF	ASSESSOR ADJUSTMENT 14-130-011-031-00	298.42	1197746
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	MARK OR NANCY CROWL	ASSESSOR ADJUSTMENT 14-130-127-001-10	27.17	1197756
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	NATHAN ROBINSON	ASSESSOR ADJUSTMENT 14-140-017-009-01	8,276.16	1197769
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	PAUL OR CHRISTINE MARSH	ASSESSOR ADJUSTMENT 14-120-050-004-51	6,165.01	1197774
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	SCOTT MEYER	ASSESSOR ADJUSTMENT 14-080-035-062-20	327.70	1197783
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	SCOTT MEYER	ASSESSOR ADJUSTMENT 14-080-035-062-10	759.48	1197784
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	STEPHEN BRANDIS	ASSESSOR ADJUSTMENT 14-150-018-001-00	1,806.38	1197790
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	BRYAN OR JENNIFER THRUSBY	ASSESSOR ADJUSTMENT 14-090-003-051-00	158.43	1197833
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	CASS COUNTY TREASURER	ASSESSOR ADJUSTMENT 14-130-180-019-00	14.47	1197840
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	CASS COUNTY TREASURER	ASSESSOR ADJUSTMENT 14-130-030-036-11	2.12	1197841
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	GRANT MOORE	ASSESSOR ADJUSTMENT 14-090-245-015-00	918.50	1197864
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	GRANT MOORE	ASSESSOR ADJUSTMENT 14-090-245-014-00	4,812.10	1197865
616-000-089.999	CHARGEBACKS DUE FROM OTHER UNITS	MASON TWP. TREASURER	CHARGEBACK INVOICE	2.91	1197885
		Total For Dept 000 GENERAL		32,900.11	
Dept 254 DELINQUENT TAX PROPERTY SALES					
616-254-801.018	18 TAX YR SALE EXPENDITURES	KREIS, ENDERLE, HUDGINS &	CLAIM INTEREST - FORECLOSURE SALES - 7(	9,374.00	23017
616-254-801.020	20 TAX YR SALE EXPENDITURES	CASS COUNTY CLERK/REGISTEI	RECORD CERTIF. OF REDEMPTIONS	90.00	1197706
616-254-801.021	21 TAX YR SALE EXPENDITURES	CASS COUNTY CLERK/REGISTEI	RECORD CERTIF. OF REDEMPTIONS	570.00	1197706
616-254-801.021	21 TAX YR SALE EXPENDITURES	TITLE CHECK, LLC	PARCEL ADMIN FEES - 2021 TAX FORFEITURE	2,377.92	23051
		Total For Dept 254 DELINQUENT TAX PROPERTY SALES		12,411.92	
		Total For Fund 616 TAX REVOLVING CONTROL FUND		45,312.03	
Fund 632 TAX REVOLVING - 2022					
Dept 000 GENERAL					
632-000-275.000	OVERPAYMENT OF TAXES	PENN TWP. TREASURER	2023 SUMMER TAX BILL 14-100-010-009-00	91.96	1197775
632-000-447.000	PROPERTY TAX ADMIN FEES	CHRISTINE EBY	ASSESSOR ADJUSTMENT 14-120-395-023-00	3.34	1197712
632-000-447.000	PROPERTY TAX ADMIN FEES	CHRISTINE EBY	ASSESSOR ADJUSTMENT 14-120-395-004-01	29.27	1197713
632-000-447.000	PROPERTY TAX ADMIN FEES	CASS COUNTY TREASURER	ASSESSOR ADJUSTMENT 14-130-030-036-11	0.08	1197841
		Total For Dept 000 GENERAL		124.65	
		Total For Fund 632 TAX REVOLVING - 2022		124.65	
Fund 633 TAX REVOLVING - 2023					
Dept 000 GENERAL					
633-000-026.100	HOMESTEAD DENIALS RECEIVABLE	MICHELLE SOLTY	PRE-DENIAL OVERTURN 14-010-006-092-54	15,574.92	1197891
633-000-226.010	DUE TO TOWNSHIPS HOMESTEAD DENIA	MICHELLE SOLTY	PRE-DENIAL OVERTURN 14-010-006-092-54	576.82	1197891
633-000-228.001	DUE TO STATE HOMESTEAD DENIALS	MICHELLE SOLTY	PRE-DENIAL OVERTURN 14-010-006-092-54	2,018.86	1197891
633-000-230.500	DUE TO COUNTY INT HOME DENIAL	MICHELLE SOLTY	PRE-DENIAL OVERTURN 14-010-006-092-54	288.40	1197891
633-000-447.010	ADMINISTRATION FEES HMSTD DENIAL	MICHELLE SOLTY	PRE-DENIAL OVERTURN 14-010-006-092-54	50.87	1197891
		Total For Dept 000 GENERAL		18,509.87	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 633 TAX REVOLVING - 2023					
		Total For Fund 633 TAX REVOLVING - 2023		18,509.87	
Fund 650 FITNESS CENTER					
Dept 000 GENERAL					
650-000-825.000	CLEANING SERVICES	THE CLEANEST CO LLC	CONTRACTUAL CLEANING - COUNTY BUILDINGS	478.00	23050
		Total For Dept 000 GENERAL		478.00	
		Total For Fund 650 FITNESS CENTER		478.00	
Fund 661 MOTOR POOL FUND					
Dept 000 GENERAL					
661-000-148.000	VEHICLES	KUSTOM SIGNALS, INC.	RAPTOR, RP-1 RADAR	1,714.00	1197753
661-000-148.000	VEHICLES	KUSTOM SIGNALS, INC.	RAPTOR, RP-1 RADAR	1,714.00	1197753
661-000-148.000	VEHICLES	KUSTOM SIGNALS, INC.	RAPTOR, RP-1 RADAR	1,714.00	1197753
661-000-148.000	VEHICLES	KUSTOM SIGNALS, INC.	RAPTOR, RP-1 RADAR	1,714.00	1197753
		Total For Dept 000 GENERAL		6,856.00	
		Total For Fund 661 MOTOR POOL FUND		6,856.00	
Fund 701 GENERAL CUSTODIAL FUND					
Dept 000 GENERAL					
701-000-221.529	DUE TO CITY OF DOWAGIAC	DOWAGIAC CITY TREASURER	ORDINANCE FINES & COSTS - JULY 2023	157.74	1197852
701-000-226.510	DUE TO TOWNSHIPS - CALVIN	CALVIN TWP. TREASURER	ORDINANCE FINES & COSTS - JULY 2023	54.45	1197835
701-000-226.518	DUE TO TOWNSHIPS - ONTWA	ONTWA TOWNSHIP	ORDINANCE FINES & COSTS - JULY 2023	914.76	1197899
701-000-227.525	DUE TO VILLAGES - CASSOPOLIS	CASSOPOLIS VILLAGE TREASUI	ORDINANCE FINES & COSTS - JULY 2023	21.45	1197845
701-000-227.526	DUE TO VILLAGES - EDWARDSBURG	VILLAGE OF EDWARDSBURG	ORDINANCE FINES & COSTS - JULY 2023	4,628.81	1197919
701-000-228.010	DUE TO STATE - ST EDUCATION TAX	STATE OF MICHIGAN	RETURN FOR S.E.T. AND MOBILE HOME TAX	786,067.57	1197696
701-000-228.010	DUE TO STATE - ST EDUCATION TAX	STATE OF MICHIGAN	RETURN FOR MICHIGAN S.E.T. & MOBILE HON	945,084.95	1197909
701-000-228.060	SHARED FEES (PROBATE)	STATE OF MICHIGAN	FEES DUE TO THE STATE OF MICHIGAN FROM	3,627.66	1197692
701-000-228.160	PISTOL PERMITS (CLERK)	MICHIGAN STATE POLICE-CASI	CPL NEW AND RENEW JULY 2023	3,628.00	1197894
701-000-228.200	CONSERVATION COSTS	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	10.00	1197762
701-000-228.300	DRIVERS LIC REIN FEES (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	151.80	1197762
701-000-228.372	CRIME VICTIMS RIGHTS (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	3,011.01	1197762
701-000-228.422	STATE COURT FUND (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	290.00	1197762
701-000-228.424	STATE COURT FUND (PROBATE)	STATE OF MICHIGAN	FEES DUE TO THE STATE OF MICHIGAN FROM	195.00	1197692
701-000-228.560	E RECORDING FILING (PROBATE)	STATE OF MICHIGAN	FEES DUE TO THE STATE OF MICHIGAN FROM	400.00	1197692
701-000-228.564	E RECORDING FILING (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	975.00	1197762
701-000-228.572	CIVIL JURY DEMAND FEES (DISTRICT	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	120.00	1197762
701-000-228.580	CIVIL FILING FEE (PROBATE)	STATE OF MICHIGAN	FEES DUE TO THE STATE OF MICHIGAN FROM	2,214.00	1197692
701-000-228.582	CIVIL FILING FEES (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	4,298.00	1197762
701-000-228.592	JUSTICE SYSTEM FUND (DISTRICT)	MICHIGAN DEPARTMENT OF TRI	TRANSMITTAL - 4TH DIST COURT - JULY 202	9,627.00	1197762
701-000-228.630	SEX OFFENDER REGISTRATION (SHERI	STATE OF MICHIGAN	SOR 07/2023	90.00	1197788
701-000-228.640	LIVESCAN FINGER PRINT (SHERIFF)	STATE OF MICHIGAN	FINGERPRINTS 07/2023	389.25	1197788
701-000-228.673	TRAILER COACH PARK TAX (TREASURE	STATE OF MICHIGAN	RETURN FOR MICHIGAN S.E.T. & MOBILE HON	1,174.00	1197909
701-000-255.674	DEPOSITS PAYABLE SPAY / NEUTER	BERGMAN SMALL ANIMAL PC	SPAY/NEUTER DEPOSIT REIMBURSEMENTS, MEI	26.00	1197700
701-000-255.677	DEPOSITS PAYABLE - SHERIFF FEES	FIFTH THIRD BANK NATIONAL	3RD PARTY FORECLOSURE: 23571 ENGLE ST.,	44,081.01	1197857
701-000-255.691	DEPOSITS PAYABLE (CLERK)	CASS COUNTY CLERK/REGISTEI	RECORDING FEE FOR REDEMPTION CERTIFICAT	30.00	1197837
701-000-255.691	DEPOSITS PAYABLE (CLERK)	ADVISORY FIRM	REDEMPTION MONIES FOR NAPIER PROPERTY	60,453.30	1197926
701-000-255.692	DEPOSITS PAYABLE (FAMILY COUNS -	MONICA MCMICHAEL	PETTY CASH - REFUNDING MARRIAGE FEE	15.00	1197888
701-000-274.002	COMMERCIAL FOREST TAX	CALVIN TWP. TREASURER	COMMERCIAL FOREST DISTRIBUTION -2022 ST	2.62	1197835
701-000-274.002	COMMERCIAL FOREST TAX	CASS COUNTY COUNCIL ON AGI	COMMERCIAL FOREST DISTRIBUTION -2022 ST	18.48	1197838
701-000-274.002	COMMERCIAL FOREST TAX	CASS COUNTY MEDICAL CARE I	COMMERCIAL FOREST DISTRIBUTION -2022 ST	9.27	1197839
701-000-274.002	COMMERCIAL FOREST TAX	CASS DISTRICT LIBRARY	COMMERCIAL FOREST DISTRIBUTION -2022 ST	16.99	1197842
701-000-274.002	COMMERCIAL FOREST TAX	CASSOPOLIS PUBLIC SCHOOLS	COMMERCIAL FOREST DISTRIBUTION -2022 ST	35.18	1197844

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #
Fund 701 GENERAL CUSTODIAL FUND					
Dept 000 GENERAL					
701-000-274.002	COMMERCIAL FOREST TAX	DECATUR PUBLIC SCHOOLS	COMMERCIAL FOREST DISTRIBUTION - 2022 S	23.56	1197851
701-000-274.002	COMMERCIAL FOREST TAX	DOWAGIAC UNION SCHOOL	COMMERCIAL FOREST DISTRIBUTION - 2022 S	18.81	1197853
701-000-274.002	COMMERCIAL FOREST TAX	HERITAGE SW INTERMEDIATE S	COMMERCIAL FOREST DISTRIBUTION -2022 ST	37.46	1197868
701-000-274.002	COMMERCIAL FOREST TAX	LAGRANGE TWP. TREASURER	COMMERCIAL FOREST DISTRIBUTION -2022 ST	4.83	1197878
701-000-274.002	COMMERCIAL FOREST TAX	MARCELLUS COMMUNITY SCHOOI	COMMERCIAL FOREST DISTRIBUTION - 2022 S	8.26	1197884
701-000-274.002	COMMERCIAL FOREST TAX	MICHIGAN DEPARTMENT OF TRE	COMMERCIAL FOREST DISTRIBUTION -2022 ST	608.65	1197892
701-000-274.002	COMMERCIAL FOREST TAX	PENN TWP. TREASURER	COMMERCIAL FOREST DISTRIBUTION -2022 ST	1.32	1197901
701-000-274.002	COMMERCIAL FOREST TAX	POKAGON TWP. TREASURER	COMMERCIAL FOREST DISTRIBUTION -2022 ST	1.73	1197903
701-000-274.002	COMMERCIAL FOREST TAX	SOUTHWESTERN MICHIGAN COLI	COMMERCIAL FOREST DISTRIBUTION -2022 ST	44.86	1197908
701-000-274.002	COMMERCIAL FOREST TAX	VANBUREN CO. BD. OF EDUCAT	COMMERCIAL FOREST DISTRIBUTION -2022 ST	18.44	1197916
701-000-274.002	COMMERCIAL FOREST TAX	VOLINIA TOWNSHIP TREASUREF	COMMERCIAL FOREST DISTRIBUTION -2022 ST	4.62	1197920
701-000-274.002	COMMERCIAL FOREST TAX	WAYNE TOWNSHIP TREASURER	COMMERCIAL FOREST DISTRIBUTION -2022 ST	2.72	1197923
701-000-960.502	MISCELLANEOUS EXPENSE	CASS COUNTY COUNCIL ON AGI	HOUSING PILOT 2022	97.55	1197707
		Total For Dept 000 GENERAL		1,872,691.11	
		Total For Fund 701 GENERAL CUSTODIAL FUND		1,872,691.11	
Fund 801 DRAIN FUND					
Dept 442 DRAIN COMMISSIONER					
801-442-965.000	DRAIN & LAKE LEVEL COSTS	REAL PRO SOLUTIONS LLC	MOWING - HAYES DRAIN	200.00	22962
801-442-965.000	DRAIN & LAKE LEVEL COSTS	MARK GRISHABER	LAWNDALE DRAIN RAISER	550.00	23032
		Total For Dept 442 DRAIN COMMISSIONER		750.00	
		Total For Fund 801 DRAIN FUND		750.00	
Fund 841 LAKE LEVEL FUND					
Dept 442 DRAIN COMMISSIONER					
841-442-965.000	2584400 - TWIN LAKES DRAIN - 204	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	664.80	22919
841-442-965.000	EXPENDITURES-DRAIN/LAKE -#209	INDIANA MICHIGAN POWER	ELECTRIC SERVICE	2,509.29	22982
841-442-965.000	DRAIN & LAKE LEVEL COSTS	REAL PRO SOLUTIONS LLC	MOWING - TWIN LAKE LEVEL	100.00	22962
841-442-965.000	DRAIN & LAKE LEVEL COSTS	TRITIUM INC	#209 BARRON LAKE - ORTMAN DRILLING & MA	22,900.00	1197914
841-442-965.000	A# 2584400 TWIN LAKES DRAIN - 20	MIDWEST ENERGY COOPERATIVE	ELECTRIC SERVICE	618.86	23026
		Total For Dept 442 DRAIN COMMISSIONER		26,792.95	
		Total For Fund 841 LAKE LEVEL FUND		26,792.95	

GL Number	Invoice Line Desc	Vendor	Invoice Description	Amount	Check #

Fund Totals:

Fund 101 GENERAL FUND	453,813.03
Fund 213 ANIMAL CONTROL	1,106.63
Fund 216 DRUG COURT GRAI	13,672.84
Fund 244 ECONOMIC DEVEL(	7,916.67
Fund 251 CDBG HOME IMPR(	48,238.90
Fund 260 INDIGENT DEFENS	38,229.31
Fund 261 911 SERVICE FUI	11,474.65
Fund 265 DRUG LAW ENFOR(	6,552.60
Fund 266 LAW ENFORCEMENT	14,058.76
Fund 269 LAW LIBRARY FUI	1,899.87
Fund 270 HISTORICAL COMM	293.78
Fund 272 COMMUNITY CORRI	1,644.00
Fund 282 CARES ACT FUND	44,324.47
Fund 290 SOCIAL WELFARE	1,681.82
Fund 292 CHILD CARE FUNI	6,869.50
Fund 297 DHS CHILD CARE	2,152.50
Fund 445 PUBLIC IMPROVEI	12,657.13
Fund 510 LAND BANK AUTH(	25,935.00
Fund 595 JAIL COMMISSARY	8,895.96
Fund 616 TAX REVOLVING (	45,312.03
Fund 632 TAX REVOLVING -	124.65
Fund 633 TAX REVOLVING -	18,509.87
Fund 650 FITNESS CENTER	478.00
Fund 661 MOTOR POOL FUNI	6,856.00
Fund 701 GENERAL CUSTOD:	1,872,691.11
Fund 801 DRAIN FUND	750.00
Fund 841 LAKE LEVEL FUNI	26,792.95
Total For All Funds:	2,672,932.03

CASS COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING

August 10, 2023

The Cass County Board of Commissioners met in regular session on Thursday, August 10, 2023, in Commission Chambers.

Chair Jeremiah Jones called the meeting to order at 5:00 p.m. Commissioner Marchetti provided the Invocation. Commissioner Barrera led the Pledge of Allegiance to the Flag of the United States of America.

Clerk/Register Monica McMichael called roll:

COMMISSIONERS PRESENT: Ryan Laylin, James Lawrence, Joyce Locke, Jeremiah Jones, Mary Howie, Samuel Barrera, Roseann Marchetti and RJ Lee.

COMMISSIONERS ABSENT: None.

PUBLIC COMMENT

Public comment occurred.

ADDITIONS/DELETIONS TO THE AGENDA

Commissioner Marchetti requested that motion M-127-23 be removed from the consent agenda and placed under New Business as item C. Discussion followed. It was agreed that support and a vote was not necessary as any commissioner was allowed to remove items from the consent agenda per the approved Cass County Board of Commissioner Bylaws.

APPROVAL OF THE AGENDA

Commissioner Lawrence moved, seconded by Commissioner Lee, to approve the August 10, 2023, Cass County Board of Commissioner's Agenda. Motion carried by voice vote.

RECOGNITIONS

None.

PRESENTATIONS

COIN CONTEST WINNER: Chair Jones presented the 1st challenge coin to art contest winner Paige Linbeck.

FY 24 BUDGET: Administrator Newton presented the updated FY24 Budget which included a balanced budget option as well as an administrator recommended option.

Commissioner Howie left the meeting at 6:03 p.m.

CONSENT AGENDA

Vice-Chair Laylin moved, seconded by Commissioner Lee, that the following items be voted on at one time by roll call vote and be considered as a consent agenda by the Board of Commissioners:

(M-119-23) Motion to approve the claims dated June 30, 2023 through August 4, 2023

(M-120-23) Motion to approve July 6, 2023 Board of Commissioners Regular Meeting Minutes

(M-121-23) Motion to appoint Bruce Stack to the Central Dispatch Authority as representative for Cass County Fire Chief's Association

(M-122-23) Motion to appoint Barbara Belland to the Solid Waste Planning Committee to a term expiring June 30, 2025

(M-123-23) Motion to appoint Mary Howie to the Historic Commission to a term expiring July 1, 2026

(M-124-23) Motion to obligate up to $3,500.00of Opioid Settlement Funds be utilized in support of Sobriety Day Event

(R-125-23) Resolution to Establish Opioid Settlement Advisory Panel

#

A RESOLUTION ESTABLISHING THE CASS COUNTY OPIOID SETTLEMENT ADVISORY COMMITTEE

WHEREAS, The Cass County Board of Commissioners adopted R-231-21 and R-56-23 to approve participation in National Opioid Settlement Agreements;

WHEREAS, the County expects settlement proceeds of approximately $1,225,274.52 through 2031;

WHEREAS, the County desires to utilize said proceeds to support the full range of care, services and support for people who use drugs and people with opioid dependence and to rethink prevention to address underlying determinants of opioid use and dependence;

WHEREAS, the creation of an Opioid Settlement Advisory Committee will bring together a range of stakeholders to gather information, determine strategies and priorities, and evaluate the use of settlement proceeds to provide for the effective utilization of funds to benefit the community; and

WHEREAS, the Committee will prepare and offer recommendations to the Board of Commissioners for the use of Opioid Settlement funds.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Commissioners to establish the Opioid Settlement Advisory Committee to be comprised of 2 Commissioners, the County Administrator, the Finance Director, the Chief Judge, the Sheriff, a representative from the Van Buren-Cass District Health Department, a representative from the Cass Family Clinic, and a representative from the Woodlands Behavioral Healthcare Network.

(R-126-23) Resolution Authorizing Engagement of the State Land Bank Authority of Michigan's Blight Elimination Program Round 3 & 4 by the Cass County Land Bank Authority

#

WHEREAS, The Cass County Treasurer acquires properties through foreclosure processes;

WHEREAS, there needed to be a means to dispose of said properties and to assist our local jurisdictions in development, redevelopment, and removal of blight;

WHEREAS, the Cass County Board of Commissioners created the Cass County Land Bank Authority on October 16, 2008 as a separate legal entity and as a public body corporate under Public Act 258 of 2003;

WHEREAS, the Michigan legislature allocated $75 million in American Rescue Plan Act (ARPA) funds to expand the State's Blight Elimination Program. These funds are to be distributed by the State Land Bank Authority to revitalize communities and grow the economy;

WHEREAS, county land banks are guaranteed a $500,000 allocation to address vacant, abandoned, and deteriorated properties in their communities. In areas served by a land bank authority, the land bank authority must serve as the lead applicant for grants within its jurisdiction;

WHEREAS, county land banks may apply for grants above the guaranteed minimum of $500,000; and

WHEREAS, the Cass County Land Bank will receive a Letter of Acceptance of Grant Funds by July 10, 2023 with a response due August 1, 2023. The Grant Agreement will be sent by August 31, 2023 with approval and execution required by September 20, 2023. The proposals will be due for pre-approval by March 31, 2024.

NOW THEREFORE BE IT RESOLVED that the Cass County Board of Commissioners authorizes engagement of the State Land Bank Authority of Michigan's Blight Elimination Program Round 3 and 4 by the Cass County Land Bank Authority.

(R-128-23) Resolution in Support of Cass County Land Bank Authority's MI-HOPE Phase 4 Grant Application

WHEREAS, Cass County is dedicated to providing support and resources to County homeowners; and

WHEREAS, the Cass County Land Bank Authority is applying for round four of MSHDA's MI-HOPE grant initiative, designed to promote energy efficiency in homes in which homeowners may not be able to independently fund the necessary repairs; and

WHEREAS, many homeowners needing these repairs have been identified; and

WHEREAS, the project, if approved, will fund improvements for at least 20 homeowners throughout the County; and

WHEREAS, significant improvements to County homes made possible by this grant will increase the taxable value of those homes, thus increasing revenue for the County; and

NOW, THEREFORE, BE IT RESOLVED that the Cass County Board of Commissioners pledge their support of the Cass County Landbank Authority's submission of MSHDA'S MI-HOPE Program.

The Chair instructed the Clerk to call roll:

Yes (7): Commissioners Laylin, Lawrence, Locke, Jones, Barrera, Marchetti and Lee.

No (0): None.

Absent (1): Commissioner Howie.

The Consent Agenda carried by roll call vote.

COUNTY PARTNERS

None.

ELECTED OFFICIALS

None.

UNFINISHED BUSINESS

None.

NEW BUSINESS

R-129-23

Vice-Chair Laylin moved, seconded by Commissioner Marchetti, to approve the following resolution:

A RESOLUTION APPROVING DR. LAWLESS INTERNATIONAL DARK SKY PARK RENOVATION PROJECT AGREEMENT

WHEREAS, Cass County successfully applied to the Land Water Conservation Fund in 2022 for the Dr. Lawless International Dark Sky Park Renovation Project (#26-01885); and

WHEREAS, Cass County does hereby accept the full terms of the project agreement regarding as received from the Michigan Department of Natural Resources (DEPARTMENT) and does specifically agree, but not by way of limitation, as follows:

1. To appropriate all funds necessary to complete the project during the project period and to provide $428,625.00 (50%) of the $857,250.00 total project cost to match the grant authorized by the DEPARTMENT.

2. To maintain satisfactory financial accounts, documents, and records to make them available to the DEPARTMENT for auditing at reasonable times.

3. To construct the project and provide such funds, services and materials as may be necessary to satisfy the terms of said Agreement.

4. To regulate the use of the facility constructed and reserved under this Agreement to assure the use thereof by the public on equal and reasonable terms.

5. To comply with any and all terms of said Agreement including terms not specifically set forth in the following portions of the Resolution.

NOW, THEREFORE, BE IT RESOLVED, that the Cass County Board of Commissioners does hereby accept the terms and conditions of the Agreement as received from the Michigan Department of Natural Resources and as outlined above.

The Chair instructed the Clerk to call roll:

Yes (7): Commissioners Lawrence, Locke, Jones, Barrera, Marchetti, Lee and Laylin.

No (0): None.

Absent (1): Commissioner Howie.

Resolution R-129-23 carried by roll call vote.

M-130-23

Vice-Chair Laylin moved, seconded by Commissioner Lee, to approve FY 23 Budget Amendments as presented. Motion carried by voice vote.

M-127-23

Commissioner Marchetti moved, seconded by Vice-Chair Laylin, to postpone M-127-23 until the October 3, 2023, Regular Board of Commissioners Meeting. Discussion followed.

A roll call vote was requested:

Yes (3): Commissioners Marchetti, Laylin and Locke.

No (4): Commissioners Lee, Barrera, Jones and Lawrence.

Absent (1): Commissioner Howie.

Motion to postpone failed by roll call vote.

Commissioner Lee moved, seconded by Commissioner Barrera, to establish a MERS Committee.

Vice-Chair Laylin moved, seconded by Commissioner Marchetti, to amend the motion to require that any further defined benefit/defined compensation talks and committee meetings be held publicly, allowing for public participation. Motion to amend carried by voice vote.

Motion to approve M-127-23 as amended carried by voice vote.

Chair Jones appointed himself, Commissioner Howie and Commissioner Lawrence to the committee with Commissioner Lawrence to serve as chair.

CLOSED SESSION

None.

BOARD MEMBER COMMENTS/ANNOUNCEMENTS

Commissioners Barrera, Marchetti and Laylin offered comments or announcements.

ADJOURNMENT

Vice-Chair Laylin moved, seconded by Commissioner Marchetti, to adjourn. The meeting adjourned at 6:24 p.m.

Approved: ____________
Date

____
Chair Jeremiah Jones

____
Monica McMichael, Clerk/Register

CASS COUNTY BOARD OF COMMISSIONERS
SPECIAL MEETING

August 24, 2023

The Cass County Board of Commissioners gathered for a special meeting on Thursday, August 24, 2023, in Commission Chambers.

Chair Jones called the meeting to order at 5:15 p.m. Commissioner Lawrence provided the Invocation. Commissioner Locke led the Pledge of Allegiance to the Flag of the United States of America.

Clerk/Register Monica McMichael called roll:

COMMISSIONERS PRESENT: Ryan Laylin, James Lawrence, Joyce Locke, Jeremiah Jones, Mary Howie, Samuel Barrera, Roseann Marchetti and RJ Lee.

COMMISSIONERS ABSENT: None.

STAFF PRESENT: Administrator Matthew Newton and Finance Director Jennifer Rentfrow.

PUBLIC COMMENT

Public comment occurred.

APPROVAL OF THE AGENDA

Vice-Chair Laylin moved, seconded by Commissioner Lee, to approve the August 24, 2023, Cass County Board of Commissioner's Agenda. Motion carried by voice vote.

UNFINISHED BUSINESS

None.

RECOGNITIONS

None.

PRESENTATIONS

None.

NEW BUSINESS

M-128-23

Commissioner Laylin moved, seconded by Commissioner Marchetti, to approve a Letter of Intent with the County as Co-Applicant with Market Van Buren for Round 2 of Michigan Department of Agriculture's Rural Readiness Grant. Discussion followed. Motion carried by voice vote.

FY 24 Budget

Chair Jones opened discussion on the FY 2024 Budget and clarified that the board would not vote to approve a budget at the Special Meeting. The purpose of the meeting was to discuss the three budget options and to choose an option to move to a future meeting for a vote. Legal requirements included placing the proposed budget in the Clerk/Register of Deeds Office for public inspection as well as holding a public hearing.

Administrator Newton reminded commissioners they could amend budgets after final approval.

Commissioners proceeded to discuss the pros and cons of Budget Option 2 (Administrator's Recommended Budget) and Budget Option 3 (no use of Fund Balance Budget/balanced budget). It was noted the two budgets were similar; however, Budget Option 3 included the transfer in of $500,000 from the Cass County Drug Enforcement Fund (CCDET) as well as the elimination of 11 positions. Of the 11 proposed positions to be eliminated, 6 were vacant.

Commissioner Barrera stated that he did not agree with using $500,000 in CCDET Funds to balance the budget. He informed the board that he would support allocating the $500,000 in CCDET funds for necessary jail upgrades/improvements. He went on to share that he did not agree with eliminating fully staffed positions. He then asked that the vacant positions be eliminated from the proposed budget with the knowledge that the board could approve posting any eliminated position if the request was made and deemed necessary. Commissioner Marchetti added that the Sheriff should have been consulted before CCDET funds were utilized in any budget. She went on to state that she agreed with Commissioner Barrera's proposal.

Chair Jones then asked each commissioner to announce the budget option with which they wished to proceed:

Commissioner Lee: Option 3, no staffed positions eliminated and $500,000 in CCDET funding allocated to jail repairs.

Commissioner Marchetti: Option 3, no staffed positions eliminated and $500,000 in CCDET funding allocated to jail repairs.

Commissioner Barrera: Option 3, no staffed positions eliminated and $500,000 in CCDET funding allocated to jail repairs.

Vice-Chair Laylin: Option 3 with no layoffs.

Chair Jones: Option 3 with no staffed positions eliminated. Elected officials/department heads could request permission to post and hire eliminated positions.

Commissioner Howie: Option 2.

Commissioner Locke: Option 3 with no staffed positions eliminated.

Commissioner Lawrence: Option 2.

The majority of commissioners chose Budget Option 3 with no staffed positions eliminated. The proposed $500,000 from the CCDET Millage would be allocated for jail improvements.

Sheriff Behnke clarified that the elimination of positions included one Sheriff's Office Road Deputy and one Sheriff's Office Corrections Officer. Finance Director Rentfrow informed the Sheriff that the jail position included in the eliminations was not a corrections officer but rather a clerical position. Because the clerical position was staffed, it would not be eliminated in the FY 2024 Proposed Budget. Administrator Newton clarified that the dollar amount equivalent to a full-time Sheriff's Office Detective would be eliminated from the budget.

Administrator Newton added that the Administrator's Office would eliminate two full-time positions in the proposed FY 2024 Budget. In addition to the Administrator's Office and the Sheriff's Office, the courts and Animal Control had vacant positions that would be eliminated in the FY 2024 Proposed Budget.

ADJOURNMENT

The meeting adjourned at 6:52 p.m.

Approved: _____________
Date

____
Chair Jeremiah Jones

____
Monica McMichael, Clerk/Register

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Appointments Committee

DATE: September 7, 2023

RE: Appointment Recommendations

REQUEST:

Approval of appointments as recommended by the Appointments Committee (M-132-23 to M-136-23).

BACKGROUND:

The Appointments Committee evaluated current and upcoming vacancies at its meeting on August 3rd. The Committee recommends 5 appointments as follows: 1) Appointment of Samuel Barrera to the Planning Commission to a term expiring 07/31/2026, 2) Appointment of Tyler August to the Planning Commission to a term expiring 07/31/2026, 3) Reappointment of Dan Stutsman to the Planning Commission to a term expiring 07/21/2026, 4) Appointment of Christy Olson to the Historical Commission to an unexpired term ending 07/01/2025, and 5) Appointment of Mike Danielson to the Solid Waste Planning Committee as a Solid Waste Industry Representative to a term expiring 06/01/25.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Appointments Committee, Administration

FINANCIAL ANALYSIS:

N/A

RECOMMENDATION:

Approve appointments as presented.

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: 2023-2025 Audit Services

REQUEST:

Approve proposal from Yeo & Yeo for Audit Services for Fiscal Year 2023-2025.

BACKGROUND:

The County's existing contract for Audit Services ran through FY 22. As such, an RFP was completed to evaluate CPA Service providers for a new 3-year contract for 2023-2025. The County received 3 proposals for evaluation from our current Audit Services provider Yeo & Yeo, Rehmann, and AHP. The proposals are attached for you review.

After reviewing the proposals, are current provider, Yeo & Yeo, offered the lowest cost bid overall (in fact, a reduction in cost versus current) and I would note that we have enjoyed a fantastic working relationship with them. Additionally, they are also the provider for the Medical Care Facility and Road Commission, so there is synergy in the County and our partners having the same service provider.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The proposed pricing for Audit Services would be $48,000.00 for FY 23, $49,900.00 for FY 24, and $51,800.00 for FY 25.

RECOMMENDATION:

Approve proposal from Yeo & Yeo for Audit Services from FY23 through FY 25 as presented.

YEO & YEO

CPAS & ADVISORS

Cass County

July 14, 2023

Let's thrive.

Yeo & Yeo is a business success partner using the power of listening, perspective, and connected purpose to help our clients, communities, and colleagues thrive. We are grateful for the opportunity to be considered for this initiative, providing guidance on your unique path.

The following pages outline our company, our differences, our proposed relationship, and our commitment to you. If you have any questions, concerns, or clarifications, we're here to help.
We appreciate your time and attention.

Thank you.

July 14, 2023

Cass County
Jennifer Rentfrow, Finance Director
120 N. Broadway, Suite 200
Cassopolis, MI 49031

Dear Jennifer:

We thank you for the opportunity to present our qualifications to continue to provide auditing services to Cass County for years September 30, 2023, through 2025.

Yeo & Yeo is an innovative firm that is among the leading certified public accounting and consulting firms in the country. The following key points highlight our qualifications:

- A commitment to performing quality governmental audit, tax and consulting services. The firm currently provides services for more than 130 governmental audits.
- Members of the firm's Government Services Group are active in several associations, foundations, boards, and committees.
- With our award-winning Audit process, our clients recognize greater efficiency, timely turnaround, and overall ease in the audit.
- A clear position of leadership among regional providers of auditing, accounting, business consulting, employee benefits, technology and tax services.
- Members of the firm's Government Services Group are frequent presenters at state and local conferences and trainings.

Yeo & Yeo has the knowledge and experience to furnish the auditing services that you are requesting. We adhere to the highest quality standards and are committed to serving timely and efficiently.

We look forward to the opportunity to work with you. Thank you for your consideration.

Sincerely,

Alan Panter

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
Alan.panter@yeoandyeo.com

Table of Contents

Firm Qualifications.

Independence

Yeo & Yeo is independent of the Cass County as defined by generally accepted auditing standards and the U.S. General Accounting Office's *Government Auditing Standards.*

We are not aware of any conflicts of interest related to the Cass County or any of its agencies or component units for the past five (5) years and have quality control procedures in place to address any items or circumstances that may arise.

License to Practice in Michigan

Yeo & Yeo is licensed by the State of Michigan, Department of Licensing and Regulations, to practice public accounting in the State of Michigan. All key professional staff assigned are properly licensed to practice in the State of Michigan.

Debarment, Suspension, Ineligibility, and Voluntary Exclusion

The company or any of its employees is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this contract.

Other Qualifications

- Yeo & Yeo meets the continuing education and external quality control requirements of *Governmental Auditing Standards.*
- Yeo & Yeo does not have a record of substandard audit work.
- We follow the American Institute of Certified Public Accountants' *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits*

Peer Review.

Yeo & Yeo's most recent external peer review was for the period ended August 31, 2022. The pass report is the highest possible mark. The peer review letter follows:

BROWNEDWARDS
certified public accountants

Report on the Firm's System of Quality Control

To the Principals of
Yeo & Yeo, P.C., CPAs and
Advisors and the
Peer Review Committee of the
Michigan Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C., CPAs and Advisors (the "firm") in effect for the year ended August 31, 2022. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a system review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing and complying with a system of quality control to provide the firm with reasonable assurance of performing and reporting in conformity with the requirements of applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported on in conformity with the requirements of applicable professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of and compliance with the firm's system of quality control based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Your Success is Our Focus

4951 Lake Brook Drive • Suite 375 • Glen Allen, Virginia 23060 • 804-282-6000 • Fax: 804-282-6700 • www.BEcpas.com

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C., CPAs and Advisors in effect for the year ended August 31, 2022, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies) or fail*. Yeo & Yeo, P.C., CPAs and Advisors has received a peer review rating of *pass*.

Brown, Edwards & Company, L.L.P.
CERTIFIED PUBLIC ACCOUNTANTS

Glen Allen, Virginia
February 22, 2023

Yeo & Yeo has no issues with any federal or state desk reviews or field reviews of its audits during the past three years.

Yeo & Yeo has not had any disciplinary action taken or pending during the past three years with state regulatory bodies or professional organizations.

Accountability. Transparency. Possibility.

Government Industry Experience.

Governmental Audit Quality Center (GAQC) Member

Yeo & Yeo is a member of the AICPA's Governmental Audit Quality Center (GAQC) committed to adhering to the highest standards in performing quality government audits. As a benefit of GAQC membership, our audit professionals have access to the latest notices and advice regarding audit, accounting, and regulatory issues. In turn, Yeo & Yeo will keep you informed of important issues and best practices.

GFOA Certificate of Achievement for Excellence in Financial Reporting Experience

Yeo & Yeo supports the Certificate of Achievement for Excellence in Financial Reporting Program (Annual Comprehensive Financial Report program) with audit team members currently active in the certification review process, including Yeo & Yeo's Government Services Group Leader, Jamie Rivette, who serves on the Special Review Committee. The following clients have earned their Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

- Cass County
- City of Alma
- City of Bay City
- City of Farmington Hills
- City of Fenton
- City of Midland
- City of Portage
- City of Rochester Hills
- City of Saginaw
- City of St. Clair Shores
- City of Troy

Actively Involved

Our audit professionals and members of Yeo & Yeo's Government Services group are actively involved in industry associations that keeps us on the forefront of industry and regulatory issues and also allows us to share our expertise as frequent presenters and trainers.

- Government Finance Officers Association
  - GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee member
- Michigan Certified Public Accountants Government Task Force
- Michigan Municipal League
- Michigan Townships Association
- State of Michigan Advisory Committee for Implementation of Uniform Chart of Accounts
- Michigan Government Finance Officers Association
  - Board of Directors
  - Accounting and Auditing Standards Committee
  - Legislative Committee
  - Membership and Mentoring Committee

About Yeo & Yeo.

Yeo & Yeo has grown from a family-owned business to being among the Top 200 certified public accounting and consulting firms in the country. Our team of 29 Principals and Presidents and more than 200 professionals provides comprehensive solutions for individuals, businesses, school districts, units of government, and not-for-profit entities.

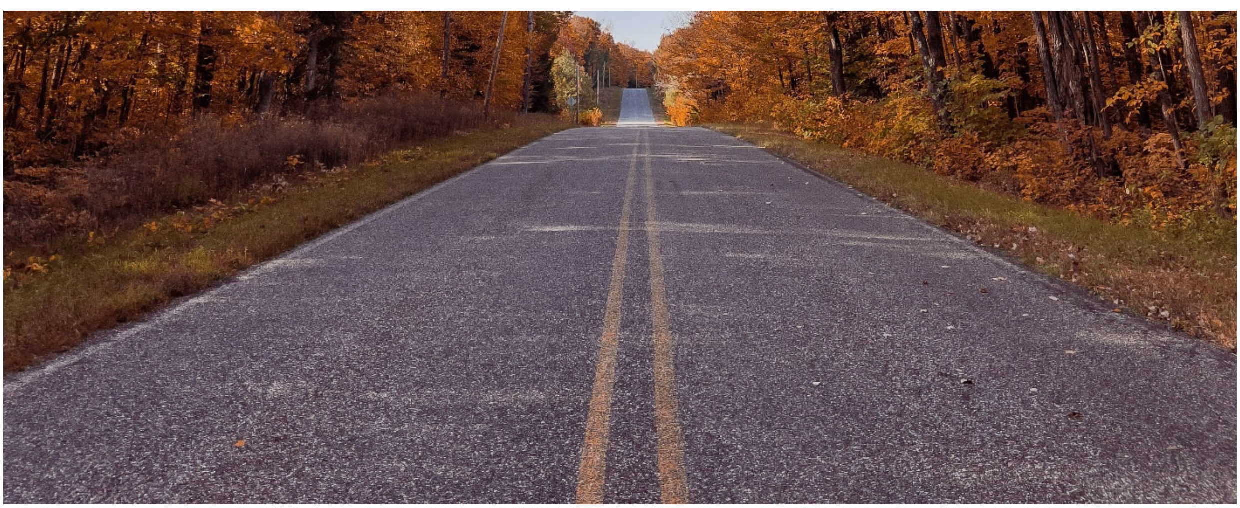
Yeo & Yeo is a full-service firm, providing accounting, auditing, business consulting, and tax services for businesses and organizations throughout Michigan since 1923. With the support of Yeo & Yeo Technology, Yeo & Yeo Wealth Management, and Yeo & Yeo Medical Billing & Consulting, we have created a strong network of professionals available to consult and proactively propose solutions for our clients.

The firm has nine offices throughout Michigan that are easily accessible to our clients with multiple locations. With locations in Alma, Ann Arbor, Auburn Hills, Flint, Kalamazoo, Lansing, Midland, Saginaw, and Southgate, the firm is positioned to provide local, hands-on service. The firm's audit team consists of 52 auditors. We utilize a team approach to staffing audit engagements based on the required skill sets of the team, rather than where the office is physically located. Because of this, we may draw on governmental professionals who are based in any of our offices.

At Yeo & Yeo, we listen to your vision, we help you fulfill it, and we walk alongside you easing complexities – never adding to them.

Yeo & Yeo's certified public accountants and advisors provide organizations and businesses with forward-thinking, comprehensive solutions in accounting, audit, tax, and business consulting to improve accountability, reduce risk, enhance profitability, and minimize taxes.

Whatever your chosen path, wherever you'd like to go, Yeo & Yeo is here with you. From everyday needs to long-term goals, let's get there. Together.



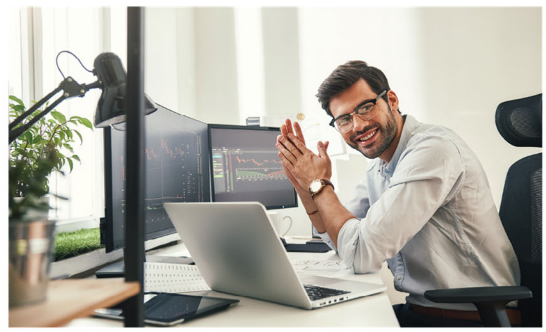
A Proud Family of Companies.

Through our family of companies, we work with you to achieve your unique goals. It is focused expertise, designed to bring you all you need, exactly how you need it.

YEO & YEO

CPAS & ADVISORS

Comprehensive solutions in accounting, audit, tax, and business consulting. Helping you thrive with confidence.



YEO & YEO

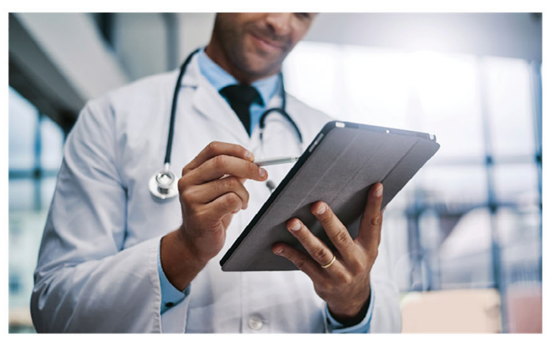
TECHNOLOGY

Managed IT solutions to help you stay productive, compliant, and secure. Helping you lean forward.

YEO & YEO

WEALTH MANAGEMENT

Asset management, estate planning, tax implications, and more. Helping you plan for what's next.



YEO & YEO

MEDICAL BILLING & CONSULTING

Complete billing and management solutions for visionary practices. Helping you focus on what's important.

4 Companies

providing right-sized relationships, knowledge, and focus.

YEO & YEO
CPAS & ADVISORS

YEO & YEO
MEDICAL BILLING & CONSULTING

YEO & YEO
TECHNOLOGY

YEO & YEO
WEALTH MANAGEMENT

Founded in 1923

for a century+ of perspective and service.

Offices across Michigan

to help you exactly where you are.

29 Principals & Presidents

offering unmatched expertise and proven commitment across the state.

200+ Team Members

service and industry specialized professionals dedicated to your needs.

Reach Beyond Michigan

through our extended network.

ProNexus · Independent Member of PrimeGlobal

96%

of our people say they are proud to work for Yeo & Yeo.

Giving Back

to our communities and those in need through the Yeo & Yeo Foundation.

176 Organizations
received a donation

$344,858
total awarded donations

$401,915
contributions from Yeo & Yeo employees, leaders, and firm revenue

Awards

recognizing our level of commitment and success.

INSIDE Public Accounting Top 200 Firms · LEA edge awards · Best and Brightest Companies to Work For · Best and Brightest in Wellness · Crain's Detroit Business

Identification of Anticipated Potential Audit Problems.

This identifies and describes any anticipated potential audit problems, the firm's approach to resolving these problems/issues and any special assistance that will be requested from the Cass County.

Information Not Ready

We will have open communication during the audit to help prevent this but will schedule the audit as planned and we can be flexible with the timing. We will also contact management as soon as any issues arise.

Additional Charges for Services

Should additional services/assistance be necessary, we will discuss with management and get approval prior to charging for any additional services.

Uncooperative Employees

We will discuss this issue with the appropriate level of management.

Surprises

Management will receive draft reports of any comments, recommendations, or findings to make sure facts are correct and corrective action is appropriate.

Timeline

If our timeline for the presentation is ever in jeopardy, we will communicate this to the appropriate level of management immediately.

Staffing/Personality Issues

We ask that if you encounter any issues with our staff, whether it be a new staff member, a manager, or a partner, that you contact the appropriate level of management so that we can make a decision that will benefit the Cass County.

Report Format

Website for examples/reports of our past financial statements: https://treas-secure.state.mi.us/DocumentSearch

Personal. Knowledgeable. Approachable.

Meet Your Engagement Team.

Partner, Supervisory and Staff Qualifications and Experience

Your project will be staffed with individuals who collectively possess the necessary skills in financial management, accounting and auditing, technology, internal controls, and compliance with laws and regulations, together with knowledge of governmental regulatory requirements. It has always been Yeo & Yeo's philosophy to keep the same staff on our audit engagements from year to year. This practice increases job efficiency and client satisfaction. We typically do not rotate Principals unless mutually agreed upon with our clients. The following individuals will be assigned to your audit team.

Alan Panter

CPA, CGFM | Principal
Principal In-Charge

Jamie Rivette

CPA, CGFM | Principal
Concurring Reviewer

Michael Rolka

CPA, CGFM | Senior Manager

Alan D. Panter
CPA, CGFM
Principal.

Education
Bachelor of Arts in Accounting from Michigan State University

Professional Certifications
Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships
American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants
AICPA Employee Benefit Plan Audit Quality Center
Government Finance Officers Association
Michigan Government Finance Officers Association
Michigan School Business Officials
Detroit Economic Club

Specialty Areas
Audit and consulting for state and local government entities, education, and nonprofit organizations
Employee Benefit Plan Audits
Internal controls and procedures analysis
Single Audits under 2 CFR 200

Experience
Yeo & Yeo (2017 to present)
Abraham & Gaffney (2003-2017)
New World Systems (1997-2002)
Panter Master Controls (1995-1997)
KPMG, LLP (1993-1995)
Ernst & Young, LLP (1992-1993)
Yeo & Yeo, PC (1989-1992)

Community Service
Knights of Columbus Council #15967 – Treasurer
Clarkston-Independence District Library – Board Trustee

Presentation/Presenter
Yeo & Yeo Internal Training
Yeo & Yeo Government Client Training
Michigan Government Finance Officers Association
Central Michigan School Business Officials
Library of Michigan
Michigan Library Association
Michigan Municipal Treasurer's Association
Macomb-St. Clair School Business Officials

Training
MSBO – Business Manager / CPA workshop
MSBO – Annual Conference & Exhibit Show
MICPA – Governmental Accounting & Auditing Conference
GFOA – Annual Conference
AICPA – Employee Benefit Plans Conference
MICPA – EBPAQC Designated Partner Audit Planning
MICPA – Michigan School District Update
MICPA – Audits of Employee Benefit Plans
Employee Benefit Plan Training
Accounting Updates
MGFOA – Annual Conference

Jamie L. Rivette
CPA, CGFM
Principal.

Education
BBA Bachelor Business Administration – Northwood University

Professional Certifications
Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships
American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Government Finance Officers Association (MGFOA)
Michigan Association of School Boards (MASB)
Michigan Municipal Executives (MME)
Michigan Municipal League (MML)

Government
GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee
Michigan Government Finance Officers Association Accounting & Auditing Standards Committee
Michigan Government Finance Officers Association Past Board Member

Specialty Areas
Municipalities
Audits under *Government Auditing Standards*
Single Audits under 2 CFR 200

Experience
Yeo & Yeo (1999 to present)
- Principal
  - Assurance Service Line Leader
  - Firm Government Team Leader

Community Service
Hemlock School Board of Education, Treasurer
Junior League Community Advisory Board
Hemlock Middle School – Volunteer Cross Country Coach

Presentation/Presenter
Fraud and Prevention in Local Governments
MICPA – "Basic Governmental Auditing"
Michigan Township Association – "GASB Update"
MICPA – "Is Your Audit Paperwork up to Snuff?"
MICPA – "Fraud Risks and Why Internal Controls are Important"
MME & MGFOA – "Preparing for a Headache Free Audit"
MICPA – "First Pensions, Now OPEB: What You Need to Know About GASB 74 & 75"
GASB 84 If you Report Fiduciary Funds, Expect Some Changes
The Case for Internal Controls – Reducing Fraud in Government Entities is Easier Than You May Think
MGFOA Spring Conference – "How to Prepare for a Headache Free Audit"
MGFOA Fall Conference – "Enterprise Fund Accounting"
Are Your Security Systems and Employees Prepared to Fight Off Potential Hackers?
Overcoming the Challenges of Remote Auditing During the COVID-19 Crisis
Analytical Procedures Can Help Make Your Audit More Efficient
What Governments Need to Know About GASB 96 Implementation

Training
Michigan Township Auditors Institute
Michigan Government Finance Officers Association Annual Conference
Government Audit Quality Control Annual Update
Governmental Accounting & Auditing Update
Super Circular – Federal Grants
GASB 68 Implementation
GASB 75 OPEB Implementation: Accounting and Auditing Considerations
State & Local Government Audit Planning Considerations
Michigan Municipal Executives Annual Conference

Michael L. Rolka
CPA, CGFM
Senior Manager.

Education
Bachelor of Professional Accountancy from Saginaw Valley State University (2012) with a major in Accounting and minor in Finance

Professional Certifications
Certified Public Accountant (CPA)
Certified Government Financial Manager (CGFM)

Professional Memberships
American Institute of Certified Public Accountants (AICPA)
Michigan Association of Certified Public Accountants (MICPA)
Michigan Government Finance Officers Association (MGFOA)

Experience
Yeo & Yeo (2012 to present)
  Senior Manager
    Firm Government Services Team Member

Specialty Areas
Audits of Municipalities
Single Audits under the Uniform Grant Guidance
Audits under *Government Auditing Standards*
Audits of local school districts

Community Service
Clinton River Watershed Council Finance Committee
MICPA Governmental Accounting and Auditing Expert Panel
MGFOA Legislative Committee

Presentation/Presenter
Government Fraud Case Studies
MICPA – *Creating Impactful Presentations Delivering Government Audit Results*
MICPA – *An Abundance of Relief: Auditing Coronavirus State and Local Fiscal Recovery Funds (CSLFRF)*
MICPA – Governmental Accounting & Auditing Conference - May 2023 – *Model Accounting: Compensated Absences*

Training
Michigan Government Finance Officers Association Annual Conference
Governmental Accounting & Auditing updates
Uniform Guidance
Michigan Municipal League Conference
MICPA Government & Auditing Conference
School Update

Client References.

Yeo & Yeo brings a depth of experience in your industry. This helps us understand the terminology, the challenges, the processes, the trends, and the potential risks. With this foundation, we create a plan based on the exacting needs of your organization. Knowledge and insight meet personalization and possibilities: a perfect combination.

We have worked with the following organizations and encourage you to reach out to them to help better experience the Yeo & Yeo difference.

Cass County Medical Care Facility

Christian Lutes, Administrator-in-training
clutes@ccmcf.org
269.445.3801
23770 Hospital St.
Cassopolis, MI 49031

Cass County Road Commission

Bob Thompson, General Manager
rthompson@casscoroad.com
269.445.8611
340 N. O'Keefe St.
Cassopolis, MI 49031

City of Portage

Lauren VanderVeen, Finance Director
vandervl@portagemi.gov
269.329.4452
7900 Westnedge Ave.
Portage, MI 49002

Lenawee County

Kimberly Murphy, County Administrator
County.administrator@lenawee.mi.us
517.264.4508
301 N. Main St., Old Courthouse, 2nd floor
Lenawee, MI 49221

Clients Lost in the Past 3 Years

City of Flint	Declined to bid on RFP
Detroit Healthcare for the Homeless	Price/RFP
City of Ypsilanti	Rotation of Auditors
Gibraltar Trade Center	Audit no longer required
Summit Pointe	Sold

The Yeo & Yeo Audit Process.

YeoLean is a reimagined, Lean Six Sigma-based audit process, providing greater efficiency and overall ease in the audit engagement. Our professionals come on-site with a purpose of maximizing our immersion while minimizing your time.

Experience quicker turnaround time, thorough communication, and a structured workflow for maximum efficiency. Our award-winning process is more than applying concepts to improve processes, but rather a cultural change of focusing on audit value and continuous improvement. The audit will be performed in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*.

Pre-Planning

Pre-planning will assist in determining the information to be gathered during the audit process. Pre-planning includes a meeting with management and the audit committee to determine the logistics of the audit.

Planning

Proper planning assists us in developing an audit plan that focuses on key areas and issues. The planning phase of the audit will include the following to be used in risk assessment:

- Gathering information about the organization and environment
- Reviewing prior year audit results
- Identifying unusual and unexpected financial trends
- Obtaining an understanding of internal controls at both the entity and activity level
- Walking through significant transaction classes
- Consider management override of controls

Risk Assessment

This phase of the audit will include assessing the risk of material misstatement of the financial statements:

- Identifying significant audit areas
- Identifying significant and fraud risks using information gathered during the planning process
- Discussions with employees, management, and the Board
- Assessing risk by audit assertion (existence/occurrence, rights, and obligations, completeness, valuation, allocation, and cutoff) for account balances
- Utilization of data extraction software

Audit Plan

The audit plan will be developed to cover the significant audit areas and the risks identified during the risk assessment process. This is the core of the audit and ensures the audit is tailored to your specific needs. This is not a one-size-fits-all audit.

Single Audit

Evaluation and testing of internal controls and compliance of federal awards will be performed in accordance with the 2 CFR 200 compliance supplement and Government Auditing Standards issued by the Comptroller General of the United States. We provide specific testing and risk assessment for each major program based on the fourteen compliance areas.

Reporting

We will prepare the financial statements and disclosures from the trial balance and the information that you provide to us.

The following reports will be provided:

- Opinions on the financial statements in accordance with generally accepted auditing standards.
- Internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards.*
- Compliance with requirements applicable to each major program and on internal control over compliance in accordance with 2 CFR 200.

We will report to those in charge of governance in accordance with professional standards. Management comments will be prepared to provide management with the opportunity to strengthen internal controls and operating efficiency.

The financial statements and communication letter will be reviewed with management before they are finalized to ensure that information has been appropriately interpreted and recommendations are practical.

Document Portal: Suralink.

Suralink is a web-based communication platform that adds transparency and efficiency to your audit. The platform provides a secure file transfer portal, dynamic request list, and real-time workflow updates. Suralink keeps all requests in the same place, making it easier to complete your engagement.

Delegate, Assign, and Filter Requests

- Delegate requests to specific team members and filter requests by status or owner
- The status of each request is indicated by a color and automatically changes with progress

Central Dashboard with Real-Time Progress Updates

- Easily view the percentage of progress of requests and engagements
- See the real-time status overview of each request in a quick view bar
- Each request holds files, comments, assignments, and an activity log
- Set preferences to receive notifications of activity relating to your engagement

Improve Efficiency

- Spend your time getting the job done, not reconciling a messy list of outstanding items
- Download all files in a section, edit a group of requests, communicate with your team, or drag and drop multiple files at the same time—all with just a few clicks

Protect Your Sensitive Information

- Integrate your current two-factor authentication provider or start using Google at no cost
- Protect sensitive information with inactivity time-out and SSL AES 256-bit encryption

suralink

A Focus on Government Audits.

The Yeo & Yeo Difference.

At Yeo & Yeo, we understand the complexity of state and federal compliance requirements. We also understand the importance of working with a partner you can trust. Our work in governmental audits goes beyond the technical; we want to maximize efficiency in a very human, very Yeo & Yeo way. The following sets us apart.

Exceptional People.

Expertise. Empathy. Enthusiasm. All of Yeo & Yeo's experts choose their career path through personal experience and interest making them extraordinarily dedicated to their work. Yeo & Yeo is known for its exceptional service, professional staff, and the enjoyable experience you will have while working with them.

Deep Experience.

Our statewide firm has 45 dedicated governmental auditors that provide services to organizations throughout Michigan. We have the knowledge and insight to recognize opportunities and identify specific areas of your organization that can be strengthened.

Timely Communication.

Our start to finish scheduling process ensures accurate pre-planning for a smooth transition. Our clients know what to expect when we arrive on site. We make it a priority to provide frequent updates and communication throughout the entire engagement.

Partner Involvement.

We maintain the same partners on engagements year after year, creating ongoing continuity and deep situational knowledge. Your dedicated partner-in-charge will be onsite and available to you during the audit. A concurring partner will provide a high-level overview for quality control.

A Passion for Community.

It's our passion to invest time, talent, and resources in the communities where we live, work, and play.

Proposed Schedule.

October or November

Contact with Management
Planning Meeting
Preliminary Field Work

January

Field Work (Audit Plan)

March

Exit Conference with Management
Financial Statements
Single Audit Report
Management Letter

March or April

Presentation

Professional Fees.

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

The bid is based on our estimate of the time required to audit the Cass County under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit.

The maximum fees for the audit engagement are detailed as follows:

Year	2023	2024	2025
All-funds Financial Audit	$41,000	$42,500	$44,000
Single Audit*	$7,000	$7,400	$7,800
Total	**$48,000**	**$49,900**	**$51,800**

*Pricing for the Single Audit includes one (1) major program. Additional major programs required to be audited will add additional fees of $2,500 per program.

Beyond September 30, 2025, Yeo & Yeo provides Cass County the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide Cass County an updated engagement letter outlining fees for the extended engagement option.

The bid includes advice and answers to questions regarding accounting procedures and/or content of the audit report throughout the year that are brief in nature and do not require research.

We consider the services to be provided as a fixed fee engagement. As such, we consider overruns to be our responsibility. For example, if we incur additional time to gain a better understanding of a program or to satisfy ourselves on an issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. *We assure you that you will have no surprises.*

New Accounting Pronouncements or Standard Updates effective following the date of this document may be subject to additional fees. Our fees may be subject to change if the consumer price index (CPI) exceeds the prevailing rate at the date of the proposal.

This proposal is a statement of interest, not a binding contract.

Thank You for Considering Yeo & Yeo.

We appreciate the opportunity to present this proposal and are committed to helping you achieve your goals. This is more than just a project for us; it's an opportunity to create an important relationship built on success.

Yeo & Yeo's Government Services was created for this exact purpose, and we look forward to the selection process. Beyond your engagement team, you will have access to our full Government audit team of experts. We would love for you to get to know them. Use the link below or scan the QR code to watch a video introducing our team.

Video link: yeoandyeo.com/government-services-engagement-team

If you have any questions or concerns or need clarifications, do not hesitate to contact me.

Let's thrive.

Alan D. Panter, CPA, CGFM
Principal, Yeo & Yeo
Alan.panter@yeoandyeo.co

PROPOSAL FOR

Cass County

Submitted by:
Nathan C. Baldermann, CPA, CGFM, Principal
nathan.baldermann@rehmann.com

July 14, 2023

Jennifer Rentfrow
Finance Director
Cass County
120 N Broadway, Suite 116
Cassopolis, MI 49031

Rehmann Robson LLC ("Rehmann") greatly appreciates the opportunity to submit our proposal to audit the financial statements of Cass County ("the County") for the years ending September 30, 2023. As a leading professional services firm serving the governmental industry, you can be confident that we are well positioned to serve the County. Our team will leverage industry experience, skills and knowledge of issues impacting the County to provide high-quality services in a timely, efficient manner.

Our mission is to bring energy, focus and integrity to every interaction — relentlessly pursuing expertise to accelerate your goals. This means that you will:

- Have your audits managed and performed by full-time governmental professionals
- Work with a team known for excellence and efficiency in government financial reporting
- Have access to customized training and value-added services
- Benefit from our extensive and unique use of technology
- Understand and appreciate our approach of budgeting *better hours* rather than *more hours*

As a result of the large volume of governmental audits our team performs, we are intimately familiar with your industry – Rehmann understands your unique challenges, we know what to expect and we will share best practices. This depth will allow us to serve you from the very beginning with minimal disruption while maintaining a high level of engagement effectiveness and efficiency.

We look forward to hearing from you regarding your decision. In the meantime, please contact us with any questions you may have. This proposal is a firm, irrevocable offer for 90 days to provide independent auditing services at the prices quoted herein.

Thank you for considering Rehmann.

Sincerely,

Rehmann Robson LLC

Nathan C. Baldermann

Nathan C. Baldermann, CPA, CGFM
Principal

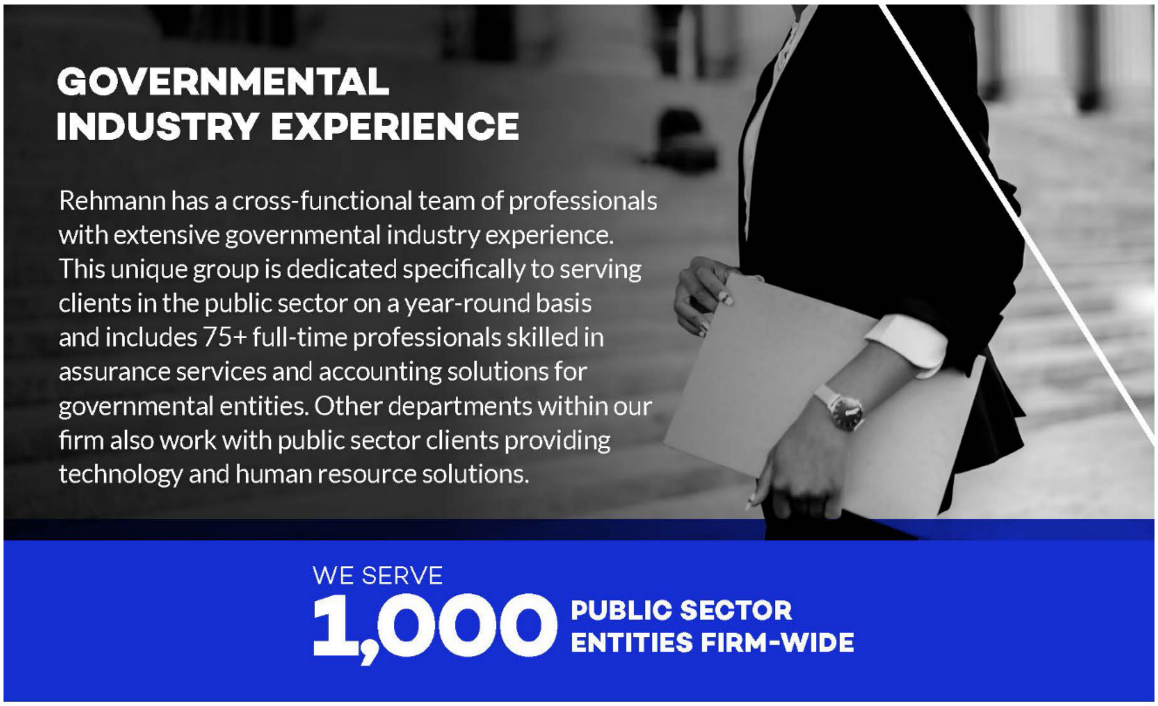
WHAT YOU'LL FIND INSIDE

"At Rehmann, it's our goal to help our clients look to the future with confidence. With our experience, our industry expertise and our range of resources, we aim to transform the client experience through a business advisory approach."

STACIE KWAISER, CPA
CEO

FIRM EXPERIENCE

Founded in 1941 as a single accounting firm, Rehmann has evolved into a fully integrated financial services and advisory firm that provides accounting and assurance, comprehensive technology, accounting and human resource solutions, specialized consulting and wealth management services. Our goal is to meet the demands of today's governments by offering a greater scope of resources and experience, all while employing a forward-thinking service model that guarantees complete client satisfaction and confidence.



182.7 MILLION Total revenue in 2022

950+ Number of associates

OFFICES Located throughout Michigan, Ohio and Florida

CASS COUNTY AND REHMANN

Rehmann is widely regarded as a top public accounting firm in Michigan for the government industry, in particular its services to counties. Rehmann provides auditing services to 20 counties across the State of Michigan. In addition, we provide finance and accounting services to several other counties, including outsourced finance director services in one county and outsourced CFO services for another county department.

Rehmann further demonstrates its commitment to county governments through active support and participation in the Michigan Association of Counties, where we are a Premier Member in the MAC Corporate Partnership Program, and the Michigan Association of County Administrative Officers, where we regularly sponsor, attend and speak at its annual conference.

With this level of experience and commitment to county governments, Rehmann is uniquely positioned to provide Cass County the best value for its audit services through our perspective and depth of knowledge with the issues that Michigan counties face on a day-to-day basis.

As a part of the firm's strategic plan, the public sector, which includes services to government and not-for-profit entities, has been identified as a priority industry. Cass County closely aligns with this priority and would be an important part of the firm's further expansion into the industry, in particular its commitment to county governments.

YOUR REHMANN OFFICE

Rehmann is committed to serving the County. Accordingly, your audits will be managed and performed by governmental audit and financial reporting professionals from our Jackson office with technical standards support from Grand Rapids office executives. Two principals (the signing engagement principal and a concurring review principal), one senior manager, one senior and two staff auditors will be assigned to the County's audit. All individuals assigned to your audits will be full-time employees of Rehmann, assuring that you receive the local, personalized service you deserve.

PEER REVIEW

The AICPA's peer review program requires that a CPA firm have an independent audit of its quality control documents, systems and procedures every three years. A copy of our most recent peer review report, which included a review of specific government engagements and for which Rehmann received a rating of *pass*, can be found in the Appendix.

EXPERIENCE AUDITING FEDERAL AWARDS

The professionals of Rehmann's public sector group are primarily focused on governmental accounting, auditing and consulting, so all members of the County's engagement team will have extensive experience in auditing federal programs. Each year, Rehmann audits organizations administering hundreds of millions of dollars in federal awards; that means the County will consistently receive meaningful comments and advice on how to enhance your financial management of those programs.

Single Audits Performed by Rehmann (for fiscal years ending in 2021)

TYPE OF ENTITY	NUMBER OF CLIENTS AUDITED	TOTAL FEDERAL EXPENDITURES
City	13	$ 110,573,420
County	21	279,203,342
School	52	179,355,644
Other government	11	34,323,994
Not-for-profit	24	195,387,744
Higher education	17	351,375,476
Tribal government	2	58,266,517
Grand Total	**140**	**$ 1,208,486,137**

EXCELLENCE IN GOVERNMENTAL FINANCIAL REPORTING

Rehmann's experience in assisting clients to receive (and keep receiving) the GFOA Certificate of Achievement for Excellence in Financial Reporting is extensive. Many of our executives volunteer their time as GFOA reviewers, totaling to more reviewers than any other organization in Michigan. On average, we assist **30 clients annually** in receiving the GFOA or ASBO Certificate, including cities, counties, school districts and other entities.

For first time submitters, we provide sample financial reports, the checklist used by the GFOA reviewers and spreadsheets for the statistical section. More importantly, we explain the process and identify the additional information that needs to be gathered, where it can be found and what the County will need to prepare. Whether a first-time submitter or long-time certificate recipient, Rehmann will provide a range of assistance with the statistical section, MD&A tables and transmittal letter narratives. We are also available to assist in addressing the prior year GFOA review comments.

ACCESS TO CUSTOMIZED TRAINING FOR THE COUNTY

Drawing on our extensive background of providing auditing and consulting services to governmental and related not-for-profit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. Following are several options we have for government financial managers:

Governmental webinar series

Rehmann hosts webinars regularly to keep our clients and prospects updated on issues related to the public sector. Topics that may be covered at our governmental seminar series include accounting, auditing and financial reporting, the risk of fraud, pension updates, grants management, uniform guidance and subrecipient monitoring.

Publications

Rehmann will keep the County informed about important issues with regular communication and through our publications. Our monthly email newsletter, *Empower*, covers technical changes and addresses relevant, practical issues – authored by our dedicated team of Rehmann advisors.

CERTIFICATIONS AND MEMBERSHIPS

Rehmann is actively involved in industry associations that provide access to professionals with governmental and not-for-profit experience across the country.

More importantly, Rehmann professionals are involved in leading these organizations in the following ways:

- **MSBO**: Member, and regularly provides speakers for training
- **CMHA**: Affiliate member, and regularly provides speakers for training
- **AICPA**: Member of the Government Audit Quality Center (GAQC)
- **MICPA**: Member/past chair of the governmental taskforce, and regularly provide speakers to train other CPAs across the state
- **GFOA**: Multiple special review committee members, and an advisor to the CAAFR Committee
- **MGFOA**: Multiple former board members and current member of the Standards Committee
- **AGA**: Multiple current and former AGA board members

CERTIFIED GOVERNMENT FINANCIAL MANAGERS

The Certified Government Financial Manager (CGFM) designation is a mark of excellence in government financial management, which signifies the highest level of education, experience and ethical standards in the government environment. Rehmann has 10 professionals with the designation.

CHARTERED GLOBAL MANAGEMENT ACCOUNTANTS

The Chartered Global Management Accountant (CGMA) designation was developed to recognize accounting professionals who have attained a proven track record of management accounting experience in business, industry or government. Rehmann has 30+ professionals with this designation.

SIMILAR ENGAGEMENTS

25+ Counties	60+ School Districts	20+ Colleges & Universities
50+ Cities, Villages & Townships	275+ Not for Profit	110+ Other Governmental Entities

LOST CLIENTS

Rehmann strives to have long-term relationships with its clients; however, due to acquisitions, rotation policies, competitive fee situations, or other routine business decisions, clients are occasionally lost. Due to our commitment to confidentiality, we cannot disclose client-specific facts. However, we are not aware of any situations where we lost a client due to technical knowledge or service quality issues.

CLIENT REFERENCES

We invite you to contact our clients directly and ask about our people, capabilities and service. Below are several engagements that are similar to the County's engagement. If further detail is essential for proposal evaluation, a complete list of governmental audit clients can be made available for review confidentially.

Berrien County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Doug James, Director of Financial Services
269.982.8623
djames@berriencounty.org

Calhoun County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Jeryl Schoepke, Deputy Controller
269.781.0971
jschoepke@calhouncountymi.gov

Jackson County

Financial statement and single audits led by Nathan C. Baldermann, CPA, CGFM
Cecilia Anderson, Finance Director
517.768.6614
canderson@co.jackson.mi.us

STAFF QUALIFICATIONS AND EXPERIENCE

One Team. One Focus. Your Success – Your engagement will be managed by full-time governmental auditors, and your Rehmann team will have the optimal combination of skills and experience to support your success. As a result, these professionals will be able to work with you as peers, sharing knowledge and best practices, and meeting your completion deadline. Another continuing benefit will be ready access to these professionals to answer questions, discuss options and receive timely technical assistance. The Rehmann client service delivery model ensures you will have *direct access* to all members of your Rehmann team.

Engagement Principal | Nathan Baldermann, CPA, CGFM

Nate will be integrally involved in planning and overseeing your audits, ensuring we are meeting and exceeding your needs. He will provide access to additional resources available within the firm and through our industry networks.

Concurring Principal | Paul R. Matz, CPA, CGFM

Paul will be available as a backup for Nate or for partner rotation in future periods, if desired.

Senior Manager | Corrin R. Day, CPA

Corrin has significant experience serving governmental entities and will be responsible for overseeing the engagement, completing audit procedures and supervising staff. She will maintain active communication with the County throughout the year.

Senior auditor | Teresa S. Freeman

Teresa will conduct and supervise the audit procedures. She will be involved on a full-time basis for the duration of the audit for each annual audit and we will seek to assign her for the entire audit contract term.

Staff auditors

Our staff accountants have one to five years of experience and will perform many of the audit procedures, as directed by the engagement executives. The final decision of which individual staff we will assign to your audits will be made when we prepare our schedule.

Client ambassador

Throughout the year, you can expect an objective Rehmann advisor to serve as the County's client ambassador. Your client ambassador will ask for feedback on the quality of our service and about your experience as a Rehmann client to ensure we are doing all that we can to exceed your expectations.

Biographical resumes of these executives are included on the following pages.

There have been no civil or criminal investigation matters or complaints leveled by the state board of accountancy or other regulatory authority involving Rehmann or any of our principals or employees.

CONSISTENT STAFFING

It is our policy to assign the same staff to continuing engagements each year, whenever possible. Promotions, new responsibilities and circumstances beyond our control may necessitate the substitution of certain staff accountants with associates of comparable experience over the course of a contract. However, we will not change our engagement executives without prior approval from the County.

In addition, Rehmann is dedicated to controlling staff turnover because we recognize that efficient client service benefits both our clients and our firm. We take pride in offering our employees a progressive employment structure, including flexible work schedules, with competitive compensation and benefit programs. The average turnover rate for the past three years is 14.6%, which is on trend with the national average in the accounting industry. While some degree of staff turnover is inherent in the public accounting profession, our commitment to attract and retain top talent minimizes the impact on our clients.

CONTINUING PROFESSIONAL EDUCATION

To maintain our competitive edge and to stay ahead of the curve on technical quality, we place significant emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. **All professionals designated as CPAs meet or exceed the State and GAO's CPE hour requirements through a variety of external and internal programs.**

For each industry association listed in this proposal, Rehmann professionals attend the majority of the training opportunities they offer, frequently as presenters. Internally each year, Rehmann sponsors multiple in-person and virtual training opportunities, governmental technical updates and updates on auditing standards with an emphasis on engagement planning, risk assessment, and analytical review techniques. Rehmann logs each CPE course that associates attend through our centralized CPE tracking software. Detailed CPE reports are readily available for specific individuals upon request.

NATHAN C. BALDERMANN, CPA, CGFM

PRINCIPAL
Governmental and Not-for-Profit Services

517.841.4235

nathan.baldermann@rehmann.com

Ferris State University
BS, accounting

CURRENT ROLE

Nate is the primary business advisor for a multitude of governmental clients, leading financial statement audit, single audit and consulting engagements. With a concentration on governmental and related not-for-profit entities, one of Nate's strengths is sharing best practices for efficient operations.

Nate serves on Rehmann's government audit quality control subcommittee, ensuring compliance with technical standards and Firm-wide consistency.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- Community mental health compliance, auditing and consulting
- GASB standards implementation

EXPERIENCE

Nate has worked exclusively in the governmental and not-for-profit sector since he began his career with Rehmann in 1994 as an intern. With deep knowledge in the industry, Nate has assisted governments in various stages and is able to draw upon that experience to provide fresh ideas to his clients.

Nate has worked with counties, cities, local and intermediate school districts, public school academies, community mental health agencies and various other governmental and not-for-profit organizations.

A CLOSER LOOK

- Highly regarded in the governmental industry, Nate served on the Michigan GFOA's accounting standards committee and previously served on the board of directors.
- Having served on the Special Review Committee for the GFOA's Certificate of Achievement for Excellence in Financial Reporting (COA) Program, Nate is well-versed in comprehensive annual financial reports and has assisted numerous clients in receiving the certificate.
- As a thought leader in the industry, Nate has presented on new and changing standards for organizations including the Michigan GFOA, the MICPA and the AGA.

> My career has focused solely on the governmental and not-for-profit sector, and our clients benefit from that by experiencing a streamlined process resulting in a wealth of knowledge and best practices applicable to their entity.

PAUL R. MATZ, CPA, CGFM

PRINCIPAL | DIRECTOR OF PUBLIC SECTOR QUALITY MANAGEMENT
Governmental and Not-for-Profit Services

231.739.9441

paul.matz@rehmann.com

Calvin College
BS, accountancy

I focus on being responsive, proactive, and staying ahead of deadlines. As a result, our clients see us as part of their team — not just their auditor.

CURRENT ROLE

Paul, the firm's director of public sector quality management, is the primary business advisor for a multitude of governmental and not-for-profit clients, leading financial statement audit and single audit engagements. With a concentration on serving the public sector, Paul is committed to helping clients improve their operations by sharing best practices.

Paul serves on Rehmann's government audit quality control subcommittee, ensuring compliance with technical standards and firm-wide consistency.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- GASB standards implementation
- School district auditing and consulting

EXPERIENCE

Paul joined Rehmann in 2009, during which time he has concentrated exclusively in the governmental and not-for-profit sector. With deep knowledge in the industry, Paul has assisted governments in various stages and is able to draw upon that experience to provide fresh ideas to his clients. Paul's public accounting career began in 2001 and he is licensed as a CPA in both Michigan and Florida.

Paul has extensive experience working with local and intermediate school districts, counties, cities, road commissions and a variety of not-for-profit organizations.

A CLOSER LOOK

- Keeping up-to-date on the latest industry standards, Paul is a member of the AGA West Michigan Chapter, the AICPA and MICPA — and he attends national and local continuing professional education programs.
- Actively involved in his community, Paul serves as the board treasurer for Western Michigan Christian High School.
- Paul makes it a priority to proactively discuss new and changing standards with his clients; most recently his clients have recognized an easy implementation of pension-related GASB pronouncements.

CORRIN R. DAY, CPA

SENIOR MANAGER
Assurance and Financial Reporting

517.841.4242

corrin.day@rehmann.com

Michigan State University
MS, accounting
BA, accounting

"Rehmann's professionals have extensive industry knowledge and a willingness to go above and beyond to meet client needs.

CURRENT ROLE

Corrin serves as a liaison between clients and the engagement team and supervises staff to ensure timely completion. She communicates with clients throughout the engagement and is committed to answering questions in a timely manner and creating an experience that is as stress-free as possible.

Corrin prepares and reviews financial statements and leverages her technical experience with information technology to assist with client issues. Corrin assists with training and research related to Governmental Accounting Standards Board (GASB) pronouncements. Each year, she advises clients on how the latest technical standards affect their organization and ways to prepare for implementation.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- K-12 school district auditing
- Federal award compliance auditing
- GASB standards implementation

EXPERIENCE

Corrin's public accounting career began at Rehmann in 2014. She has held roles of increasing responsibility and provided a range of financial statement preparation and review services to governments and not-for-profit organizations. She has experience auditing cities, counties, townships, schools, not-for-profit organizations and road commissions.

A CLOSER LOOK

- Corrin is a member of Michigan School Business Officials (MSBO), American Institute of Certified Public Accountants (AICPA) and Michigan Association of CPAs (MICPA).
- Corrin presents on single audit and governmental audit matters at internal training sessions throughout the firm.

TERESA S. FREEMAN

SUPERVISOR
Assurance and Financial Reporting

517.787.6503

teresa.freeman@rehmann.com

Western Michigan University
MSA & BBA, Accounting

CURRENT ROLE

Teresa focuses on providing assurance and financial reporting services to governmental and not-for-profit clients. She helps clients prepare for implementation of new technical standards and is available to communicate with clients throughout the year.

SERVICE AREAS

- Governmental and not-for-profit auditing and consulting
- Federal award compliance auditing
- HUD and MSHDA compliance auditing
- FASB standards implementation
- GASB standards implementation
- School district compliance, auditing and consulting

EXPERIENCE

Teresa's public accounting career began in 2017 and she joined Rehmann in 2019, providing a range of financial statement preparation and review services to governments and not-for-profit organizations. She has experience auditing cities, counties, townships, schools, road commissions, not-for-profit organizations, healthcare organizations, real estate organizations, and human service organizations. Teresa is HIPAA Certified.

A CLOSER LOOK

- Teresa is a member of the Michigan Association of Certified Public Accountants.
- Continually expanding her industry knowledge, Teresa participates in various training opportunities on single audit and governmental audit matters.
- With continuously evolving GASB and FASB pronouncements, Teresa stays ahead of the latest technical standards through training and research and helps clients understand and apply the newest pronouncements.

> With an experienced team supporting one another, we're never afraid of trying something new – and we bring that same outlook to our clients.

SPECIFIC AUDIT APPROACH

Rehmann is committed to delivering high-quality assurance services in a timely, efficient manner.

DELIVERABLES

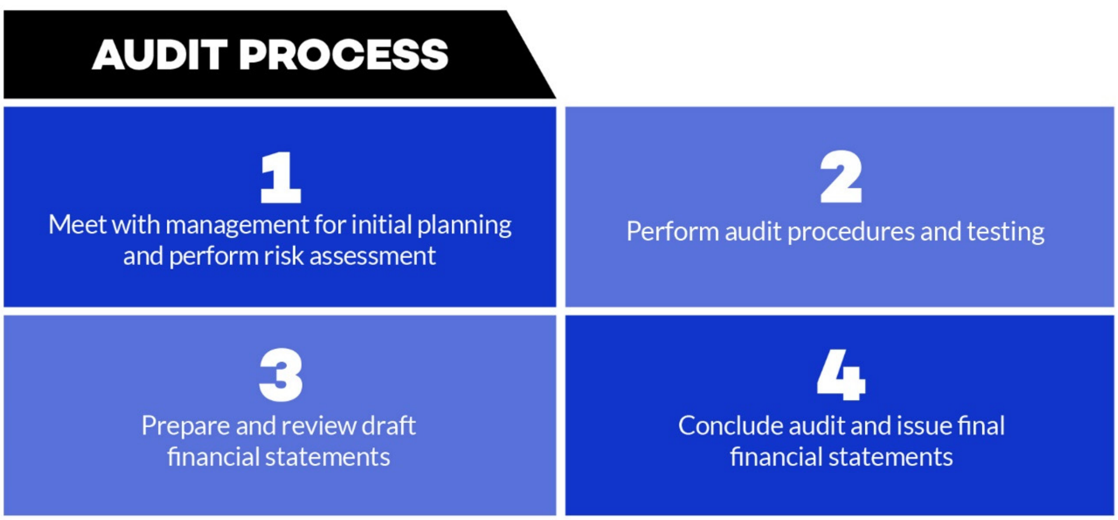
- Financial and single audit for the years ending September 30, 2023
- Preparation of a management letter of comments and recommendations
- Exit conference with management
- Presentations to the finance (or audit) committee and/or board
- Due diligence reviews of various official statements for periodic debt issuances, if requested
- Availability for ongoing technical assistance throughout the year

The format and presentation of the financial statements will conform to the applicable standards set forth by:

- Governmental Accounting Standards Board (GASB)
- American Institute of Certified Public Accountants (AICPA)
- Government Finance Officers Association (GFOA)
- U.S. Office of Management and Budget
- Michigan Department of Treasury

APPROACH

We will complete our work in four inter-related phases. A brief overview of our audit approach is provided below; a detailed explanation of the audit process and Rehmann's approach can be provided upon request.



Phase 1: Planning and risk assessment

Your Rehmann team will hold a planning meeting with the County prior to the start of the engagement to schedule our audit procedures, arrange for downloads of information, document internal controls over financial reporting and compliance, and review other materials. We will also begin preparing the format of the financial statements in Microsoft Excel.

Once the County has a reasonably-adjusted trial balance available, our team will analytically review the draft financial statements and document our assessment of audit risk by areas. We will use this information to tailor our standard audit programs to correlate with our risk assessment of the County's accounting and financial processing environment.

Phase 2: Audit procedures and testing

Working from the reasonably-adjusted trial balance, we will begin year-end audit procedures (also referred to as audit “fieldwork”). These procedures may include on-site fieldwork, remote audit procedures, or a mix of both. Our lead schedules and audit workpapers will be created based on the County's draft financial statements. Each audit area will be tested through a combination of analytical, substantive and sampling procedures, consistent with the tailored audit programs developed in Phase 1.

As these procedures are completed, our team will review the workpapers, quality control documents, and checklists as part of our formal system of quality control. All comments and issues generated by these reviews will be resolved in the field.

Phase 3: Prepare and review draft financial statements

Financial statement preparation continues through the entire audit process; once the financial statements and related notes have been compiled, they will also be processed through our formal quality control process.

In addition, we will summarize our recommendations and observations in writing and schedule an exit meeting with the County's management team to discuss our findings, including internal control and program compliance observations and recommendations.

Phase 4: Conclude audit and issue final financial statements

After management has reviewed the draft financial statements and any audit findings or recommendations, we will perform conclusion and issuance procedures. Once complete, we will provide final versions of the financial statements and reports.

SCHEDULE

Our anticipated schedule of audit milestone dates is intended to comply with your filing date. An initial estimate of such dates is as follows:

DESCRIPTION	DATE(S)
Planning phase	November 2024
Primary audit procedures (fieldwork)	January 2024
Draft reports	Last day of audit procedures
Final reports	March 2024

QUALITY CONTROL

In order to ensure that all engagements meet our high-quality standards, we have implemented a firm-wide system of quality control. The significant components of this system, as they relate to your audit, are as follows:

- All workpapers and audit programs are reviewed by the associates' immediate supervisors, and ultimately, the engagement principal.
- Draft financial statements and other reports are given a detailed review by an associate not connected with their preparation.
- Finally, the financial statements and other reports are reviewed for format, presentation and compliance with all applicable professional guidance and technical pronouncements by the engagement principal and two top-level executives independent of the engagement team.

Through this quality control process, we are able to assure our clients that their financial reports have been subjected to the most stringent review of technical compliance and reporting excellence available.

SIGNIFICANT EXECUTIVE INVOLVEMENT

You can expect substantial involvement from your engagement executives. When our most experienced people are investing a significant amount of time in an engagement, we will conduct the audit with optimal efficiency. In addition, we've experienced that frequent executive interaction with our clients strengthens our relationship, gives us a deeper understanding of your needs, and fully leverages the knowledge and experience of your Rehmann team.

EFFECTIVE USE OF TECHNOLOGY

Rehmann enhances our client experience using technology. Whether the County desires fieldwork to be completed onsite or offsite, rest assured that Rehmann has the capability to seamlessly meet your needs. Our enhanced audit technology includes:

- Data extraction, automation, and advanced data analysis tools to provide management with valuable insights
- Advanced analytics, artificial intelligence, and machine learning software to provide greater accuracy and efficiency
- Work from anywhere, anytime tools — a highly secure Virtual Private Network (VPN) enables Rehmann associates to access network data remotely, in a completely protected way
- Convenience for clients — Rehmann's cloud-based document exchange platform allows for secure, paperless document transfer from clients to their engagement team accessible anytime, anywhere. This platform also incorporates a digital document workflow to track status of requests and the audit.
- Ability to work with your IT department to obtain the audit documentation from your systems remotely, if desired
- Collaboration tools for communication — associates use secure tools for video conferencing and phone calls

FEES

Based on your request for proposal, the estimated fees are as follows:

SERVICE	2023	2024	2025
Financial and single audits	$ 65,000	$ 68,000	$ 71,000

This proposal is based on professional standards in effect as of the date of our proposal, not including GASB 96, for which additional fees will be billed separately based on actual time and effort to implement the standard.

Our fees are based on the assumption that the County will provide a reasonably adjusted trial balance at the beginning of our audit and that current standards remain applicable. Should the County require assistance in obtaining a reasonably adjusted trial balance or professional standards significantly change making our estimate unreasonable, we will work with the County in arriving at a new fee that is commensurate with the additional work and hours required prior to performing such services.

Our fees for the single audit, which are included in the pricing, contemplate a single audit with one major program. Additional major programs, if required, would be billed separately at $5,000-$8,000 each, depending on the size and complexity of the related compliance requirements to be tested.

HOURLY RATES

If the County wishes to extend or request additional services, we will discuss the work in advance to ensure agreement on scope and fees, which will be determined based on the amount of professional time and the level of personnel required to complete the project

Rehmann works to maintain hourly rates that are as reasonable and as consistent as possible. For the past three years, our standard hourly rates, which are frequently discounted based on the scope and timing of the project, are as follows:

LEVEL	2023	2022	2021
Principal	$570	$540	$490
Senior Manager	$430	$405	$365
Manager	$365	$345	$310
Senior	$290	$275	$250
Staff	$225-265	$210-250	$190-225

NEXT STEPS

Thank you for the opportunity to propose services to the County. We are confident Rehmann will meet and exceed your expectations. Please contact us with any questions you may have.

Nate Baldermann, CPA, CGFM | 517.787.6503 | nathan.baldermann@rehmann.com

APPENDIX

Peer review report

PEER REVIEW REPORT

CliftonLarsonAllen LLP
CLAconnect.com

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 15, 2020

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Rehmann Robson LLC (the Firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The Firm is responsible for designing a system of quality control and complying with it to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The Firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the Firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards* (including compliance audits under the Single Audit Act), audits of employee benefit plans, an audit performed under the Federal Deposit Insurance Corporation Improvement Act (FDICIA), and an examination of a service organization (SOC 1 engagement).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the Firm, if applicable, in determining the nature and extent of our procedures.

To the Principals of Rehmann Robson LLC
and the National Peer Review Committee
Page 2

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Rehmann Robson LLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended March 31, 2020, has been suitably designed and complied with to provide the Firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)*, or *fail*. Rehmann Robson LLC has received a peer review rating of *pass*.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

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A *VIEW* of Success

A Proposal to Provide Professional Services Prepared for

County of Cass

Submitted by

Stephanie Cleaver, CPA

Delivered on

July 13, 2023

Prepared by

AHPA

2311 E. Beltline Ave SE, Suite 200 | Grand Rapids, MI 49546 616.942.6440 | www.ahpplc.com

July 13, 2023

Jennifer Rentfrow, Finance Director
County of Cass, Michigan
120 N. Broadway, Suite 116
Cassopolis, Michigan 49031

Choosing an audit team is an important decision for you and the County of Cass, but it doesn't need to be a complicated one. The team you select should have the ability to add *value* and advise your organization as you grow and your needs change. It should have *integrity* and an *efficient* and collaborative work ethic that shows a commitment to the County of Cass's success based on a *wealth* of experience in the local government industry. You need a team who can identify and respond to your specific needs, keeping you in their *VIEW* at all times. We are that team!

We understand that management is seeking a financial statement audit for the County of Cass and a single audit for the three-year period beginning with the year ending September 30, 2023. In addition, we will provide consultation services throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities. Based on our knowledge of the industry, we have made the following observations:

- The issues facing the County of Cass are unique to you. Our wealth of experience with governmental entities gives us insight to advise you on present and future accounting and financial reporting matters.
- We understand the complexities of gathering information and preparing for this type of engagement and have developed a set of best practices that ensure that you receive an efficient audit as our engagement team works alongside you and your staff.
- The County of Cass is interested in working with a firm that provides value that goes beyond the printed reports. We strive for open and frequent communication throughout the year on matters affecting you. We work closely with management to understand your needs and expectations and design services to efficiently meet your goals.

We have taken the above observations into consideration and have assembled a team of professionals with the necessary skills and experience to provide solutions to meet the needs of the County of Cass today and into the future.

Thank you for the opportunity to propose on the County of Cass engagement. We would be happy to speak with you in more detail about the information contained in this proposal. We look forward to working with you.

Sincerely,

Andrews Hooper Pavlik PLC

Proposal Roadmap

As a client of AHP, you can trust that our interactions are guided by these four core principles:

Value
Quality services from a regional firm that bring value to our clients

Integrity
A high level of integrity to support the continued success of our clients and our firm

Efficiency
Efficiency in achieving cost-effective results for our clients and AHP

Wealth
Services that increase our clients' wealth of knowledge and financial resources

Snapshot

A glimpse into your proposal

We are excited to propose on auditing services for the County of Cass. As a client of AHP, you'll receive top-notch client service based on the AHP VIEW philosophy. Guided by our VIEW, AHP's goal is to create a long-term relationship in which you receive exceptional value, creative solutions, and excellent service. In this proposal you'll find how our VIEW translates to success for this engagement and your organization. Below is a summary of what you'll find in the proposal.

Value

Quality services from a regional firm that bring value to our clients

- We believe our fees are fair to both our clients and our firm and we work hard to ensure you'll see the value of the solutions we provide above and beyond the scope of the engagement.
- As a client, you will have direct and significant access to engagement partners and executives in all phases of our services, as well as throughout the year.
- Year-round we answer miscellaneous questions and communicate with you when any issues affecting The County of Cass arise.
- No surprise billings. We feel our proposed fees are fair to you and to AHP. If additional services are needed, the associated fees will be at the same reasonable rates.
- We feel our proposed fees are fair to you and to AHP. If additional services are needed, the associated fees will be at the same reasonable rates.

Integrity

A high level of integrity to support the continued success of our clients and our firm

- AHP has the appropriate licensure, independence, experience, and controls in place to support the integrity of the work we will perform for you.
- You can trust our experience in financial reporting is backed by an unblemished record. Our practices are sound, and we will protect your confidentiality with utmost seriousness.
- AHP has controls in place to ensure quality standards have been met and is subject to internal and external quality control procedures.
- You'll find a sample of AHP clients who will endorse our level of integrity in the *References* section.

Snapshot

Efficiency

Efficiency in achieving cost-effective results for our clients and AHP

- *Your AHP Experience* goes into detail on how we work with your current auditors and staff to ensure the transition to a new firm is smooth.
- Effective use of technology allows us to work seamlessly with you throughout the engagement, increasing collaboration and efficiency. It also provides us with the ability to provide you with the best service team possible, regardless of location.
- AHP's *Audit Approach* is a process designed to obtain sufficient audit evidence and render an opinion in a manner that is timely and cost-effective for our clients.

Wealth

Services that increase our clients' wealth of knowledge and financial resources

- *Your Audit Team* is constructed of professionals who have significant experience in auditing governmental entities. We leverage the skill sets and experience of professionals from across the firm for your benefit.
- Our professionals stay ahead of trends in governmental accounting and auditing, as well as the latest in compliance and federal program auditing, ensuring that your audit will be completed efficiently.
- AHP's membership in Allinial Global (AG), an association of over 100 accounting and consulting firms throughout the world, extends your access to expertise through the extensive industry and service-specific knowledge base of our fellow AG firms.
- We continue to discuss with you and evaluate any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred).

Testimonial Video

Please visit https://www.ahpplc.com/about to watch this short video to learn more about AHP and why our clients chose and continue to choose us.

Firm Overview

AHP by the Numbers

1993 Built on a foundation of delivering excellence and value, Andrews Hooper Pavlik PLC was founded in 1993 by three partners from the Saginaw and Lansing offices of Ernst & Young. They set out to provide traditional accounting, audit, and tax services with accessibility at a local level. Our "Big Four" firm history allows us to bring a level of technical and industry experience to our engagements that makes AHP stand out from other regional CPA firms.

Large enough to meet all of your accounting and consulting needs...

9 Our roots are in nine Michigan offices, but our geographic reach extends much further. We have clients throughout the midwest and beyond.

Ann Arbor
Bay City
Bloomfield Hills
Flint
Grand Rapids
Greater Lansing
Midland
Owosso
Saginaw

170+ With a team of over 170 professionals to provide a full suite of professional services.

2 AHP's two affiliates have broadened our service offering and allowed us to transition beyond traditional certified public accounting services into a trusted advisor role.

AHP CONSULTING LLC

Offers a broad range of services to help businesses improve processes, manage risk, and promote growth. We also offer an extensive array of technology services that are designed to assist you in identifying and organizing your business' pertinent information, safeguarding it from unauthorized users, and regenerating it should a disaster occur.

AHP FINANCIAL SERVICES INC

As an Independent Registered Investment Advisor, AHPFS can provide a full portfolio of retirement planning and investment management services to assist you in planning for a secure future. With their innovative financial planning tools, clients are able to visualize their future with confidence.

#12 ***AHP's current ranking on Crain's 2023 List of Largest Michigan Accounting Firms***

...small enough to offer personalized service.

Client Satisfaction Survey

3 When asked which three words they would choose to describe AHP, the top three answers were:

Professional
Responsive
Knowledgeable

97% of clients surveyed indicated they were likely to recommend AHP services to a friend, family member, or colleague.

"We have confidence AHP can handle any difficult situation that comes up. They always answer the call and come through for us."

- Matt Pumford
Owner of Pumford Construction

Firm Overview

AHP has a proven and successful track record of delivering high quality.

License to Practice, Membership, and Registration

AHP is registered to practice in the State of Michigan and is a member of the Michigan Association of Certified Public Accountants (MICPA) and American Institute of Certified Public Accountants' (AICPA). All key professional staff members are properly licensed to practice in the State of Michigan.

Peer Review

Our most recent peer review was completed in 2022, with the highest rating available, and is enclosed as Appendix I. Our peer review included governmental engagements. We received a pass rating (the highest available) with no comments. Our firm is appropriately covered by professional liability insurance.

Independence

AHP is independent of the County of Cass as defined by the United States Government Accountability Office's *Government Auditing Standards* and U.S. Generally Accepted Auditing Standards.

No Desk or Field Reviews and Disciplinary Action

- Because of the size of our governmental audit practice, our engagements are reviewed regularly by outside parties including the Auditor General of the State of Michigan and federal oversight agencies. The results of these reviews have not resulted in any written comments.
- No members of AHP or AHP itself have had any disciplinary action taken or pending.
- AHP has no record of substandard work.
- The personnel to be assigned to the County of Cass engagement have no record of substandard work.

Information Regarding Lost Clients

Audit clients lost in the last three years have been very few and were mainly related to either rotation activity or situations where our client was acquired by another enterprise. AHP has been very successful in retaining audit clients and losses in this area have mainly related to mandatory rotation or a competitive bid process. None of these issues related to unresolved accounting or auditing matters.

Your Audit Team

People make the difference in any professional relationship.

The County of Cass will be served mainly by the individuals included in the proposal, but we will also leverage the skill sets and experience of professionals from across the firm for your benefit. All proposed staff listed are full-time employees. Your engagement will be staffed by the following AHP professionals. All members of the engagement team have received appropriate CPE during the past three years.

Stephanie Cleaver, CPA – Partner

Stephanie will serve as the **Local Coordinating Partner** for the County of Cass. Stephanie will ensure you are receiving the highest quality service from your AHP service team, including appropriate engagement staffing and technical expertise, regular communications with your executive leadership, and a commitment to your satisfaction.

Stephanie successfully manages audit engagements for several industries, including not-for-profit (including single audit), higher education, manufacturing, insurance companies, agriculture, closely held businesses, and employee benefit plans.

EXPERIENCE

Stephanie is a Certified Public Accountant (CPA) with over 20 years of accounting experience.

Stephanie is in charge of managing the audit practice for the Grand Rapids office. She is also involved with firm recruiting, staff educational training, and serves as the firm's executive in charge of quality control. Stephanie is also the Chair of the firm's Audit Committee. In addition, Stephanie performs peer reviews for other firms' accounting and auditing practices.

EDUCATION

Stephanie earned a Bachelor of Science degree in business accountancy from Ferris State University.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Stephanie is a member of the American Institute of Certified Public Accountants (AICPA), and the Michigan Association of Certified Public Accountants (MICPA). She is a member of the Grand Rapids Economic Club and currently serves as treasurer for the Lowell Area Schools Education Foundation.

Your Audit Team

Greg Soule, CPA, CFE – Partner

Greg will serve as the **Executive Partner** for the County of Cass. Greg will ensure you are receiving the highest quality service from your AHP service team, including appropriate engagement staffing and technical expertise, regular communications with your executive leadership, and a commitment to your satisfaction.

EXPERIENCE

Greg has over 16 years of public accounting experience. He is a Certified Public Accountant (CPA), a Certified Information Systems Auditor (CISA), a Certified Information Systems Security Professional (CISSP), and a Certified Fraud Examiner (CFE). Greg provides a broad range of auditing, consulting, and other services for governmental entities, not-for-profit organizations, insurance companies, financial institutions, and manufacturers. Greg has served a variety of governmental organizations throughout his career including cities, townships, villages, special districts, State of Michigan agencies, and pooled risk entities.

EDUCATION

Greg graduated from Central Michigan University with a Bachelor of Science degree in business administration in accounting as well as a Bachelor of Science degree in music.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Greg is a member of the American Institute of Certified Public Accountants (AICPA), and the Michigan Association of Certified Public Accountants (MICPA). He is an active member of MICPA's Fraud and Information Technology Task Forces. Greg is a member of the Association of Certified Fraud Examiners (ACFE), the Michigan Government Finance Officers Association (MGFOA) and Government Finance Officers Association (GFOA). Greg also serves on the GFOA's Special Review Committee, reviewing other governmental organizations' submitted financial statements for compliance with GFOA requirements. Greg frequently presents for the Michigan Association of CPAs, including recent presentations at the MICPA's Governmental Accounting and Auditing Conferences.

He serves Central Michigan University as a School of Accounting Advisory Board Member. Greg is also Treasurer of the Board of Directors and Audit Committee Chair for St. Paul of the Cross Retreat Center and Chair of the Finance Council at St. Joseph the Worker Church.

Your Audit Team

Jamie Rabe, CPA – Partner

Jamie will serve as the **Independent Review Partner** for the County of Cass. She will be independent of the planning and performance of the audit and will perform a review of the audited financial statements and critical items for compliance with professional standards. Jamie is a graduate of Northern Michigan University and has over 20 years of experience serving governmental entities, including local governmental units and component units and agencies of the State of Michigan. She has experience with Annual Comprehensive Financial Reports and the GFOA ACFR program.

EXPERIENCE

Jamie joined the AHP team in 2003 as a staff accountant. She was promoted to senior accountant, manager and senior manager before being promoted to partner in 2019.

EDUCATION

Jamie graduated from Northern Michigan University with a Bachelor of Business Administration in Accounting.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Jamie is a member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). She serves as the Treasurer and Finance and Audit Committee Chair for the United Way of South Central Michigan.

Your Audit Team

Danielle Hoppe, CPA – Manager

Danielle will serve as the **Engagement Manager** for the County of Cass. Danielle will draw from her extensive experience working with governmental organizations to provide oversight to the engagement team and to offer significant technical expertise throughout the engagement. Danielle will ensure seamless execution of audit services through effective and efficient use of team resources and regular communications with your financial executives. Danielle has over seven years of public accounting experience and currently serves many governmental entities, including those with Uniform Guidance single audits.

EXPERIENCE

Danielle joined the AHP team in 2016 as a staff accountant. She was promoted to senior accountant in October 2018 and to manager in July 2021.

EDUCATION

Danielle graduated from Northwood University with a Bachelor of Administration degree in accounting.

PROFESSIONAL & COMMUNITY INVOLVEMENT

Danielle is a member of the American Institute of Certified Public Accountants (AICPA) and the Michigan Association of Certified Public Accountants (MICPA). She is a current member of Midland's Dine on the Doors Planning Committee and an active volunteer for the Midland County Chamber of Commerce Reality Store. Danielle is also a board member and finance committee member for Cleveland Manor in Midland.

Your Audit Team

Audit Staff Members

AHP has an extensive pool of individuals with appropriate experience and training in governmental accounting and auditing. These individuals receive a minimum of 40 hours of format training per year that meets the professional requirements. These individuals are available to be assigned to your audit.

AHP currently has over 170 professionals. Most of our experience is that our turnover occurs during the first four years of employment. Our current group of managers and above average 10 years with Andrews Hooper Pavlik PLC. We have not noted any significant change in this trend over the past three years.

In order to attract and retain qualified professionals, AHP provides the following information and policies to prospective candidates and current employees:

- Firm Mission, Values, Vision, and Code of Conduct Statements
- Competitive compensation and benefit packages
- Team culture
- Professional development opportunities
- Variety of work experiences in many industries
- Ability to attend various internal and external trainings
- Continuous on-the-job training

We have generally experienced very low turnover compared to other firms; however, whenever you have quality staff, there are times when other opportunities present themselves and staff leave public accounting. This happens at all CPA firms. However, we don't anticipate any turnover at the executive level.

Your AHP Experience

Collaboration is the key to audit efficiency.

The Transition to AHP

We understand the thought of transitioning to a new firm can be intimidating, but we commit to doing our best to help make it an easy process!

Upon being awarded the audit, our first step is to coordinate the transition with your current auditor. We review their workpapers, review their communications with your organization, and address areas of continuing accounting and auditing significance. We leverage this information in developing our initial planned audit approach. Once the audit plan is developed and coordinated with the County of Cass, the plan will be executed by the engagement team in accordance with the planned timelines listed in the Audit Approach section of this proposal.

The first year of an audit relationship will take more time on our part as we work to develop and refine our understanding of your systems and processes. **We do not bill extra for this time and instead view it as an investment in our relationship with the County of Cass.** We view that this additional time spent understanding your systems is critical in ensuring the audit will go smoothly in future years.

Use of County of Cass Staff

As is consistent with most CPA firms, we assume that the County of Cass staff will reconcile and close the general ledger, locate documents selected by us for testing, investigate any questions or discrepancies that we have based on our testing, and run reports from the general ledger system (or provide us access to your general ledger system to allow us to look up transactions and activity), among other functions. We will work with your staff throughout the audit to ensure a smooth and efficient audit.

Quality Review Process

We ensure the quality of our service not only by guaranteeing involvement of partners and managers in every phase of the audit, but also through our policy of Executive and Independent Review on every significant engagement. The Executive Reviewer on your engagement will review every audit area, followed up with a review of the financial statements and sensitive audit areas by the Independent Review Partner. These reviews are preceded with detail review by the manager or senior manager, who will be on-site during fieldwork.

> “***Great service, working with great people.***”
>
> \- Bill Gipson, *Senior VP / Treasurer*
> *Fishbeck, Thompson, Carr & Huber, Inc.*

Your AHP Experience

Use of Technology

Technology has rapidly changed the way we provide services to our clients. It allows us to work seamlessly with you throughout the engagement, increasing collaboration and efficiency.

At AHP, workpapers are always retained electronically on a secure server. This allows engagement executives and team members to access information on a real-time basis from multiple locations with no service disruptions. This also provides us with the ability to provide you with the best service team possible, regardless of location.

Anytime transferring sensitive information is discussed, security is a question. AHP has systems and policies in place to ensure all of our clients' information is safe. Our team members take great pride and ownership in ensuring our clients' information always remains confidential and secure. We would be glad to discuss our internal controls and policies with you in greater detail if you would like more specific information.

Suralink

AHP utilizes Suralink, a browser-based client workflow and collaboration tool that assists in tracking audit requests and status updates. This dynamic tool creates and tracks each requested document, such as bank reconciliations or Board minutes, and provides reporting regarding the status of each requested item.

Using the Suralink dashboard, you can immediately understand what requests have been fulfilled, which requests have been accepted by the audit team, or what requests have not been fulfilled. The tool's easy-to-use interface streamlines the audit document request and management process. We also use Suralink to send secure files, such as the final audit reports and workpapers.

Potential Audit Problems

To ensure our clients have the highest level of satisfaction, we encourage frequent and open communication between the engagement team and your team. Our goal for every client is to add value while performing an efficient and collaborative engagement. AHP works diligently to ensure our clients' needs are met. We do not anticipate any problems that could negatively impact the audit. We believe that early detection of potential issues or problems is critical to providing you with the information you need to make quality decisions that may impact the County of Cass. The planning stage of our audit is designed to identify key issues that impact the County of Cass and communicate these items to you as early as possible. We will meet with your management team regularly to discuss accounting, reporting, or operating issues, and potential problems.

If an audit issue arises during the engagement, the timeliness and level of communication would depend on the severity and materiality of the issue. Items that would be included in the management letter would be communicated to management in advance of the management letter issuance. Certain issues would be brought to the attention of management, and potentially others charged with governance, immediately, as prescribed under professional standards.

We understand additional audit effort may be required for assistance with adoption of new GASB standards. Fees for such assistance will be discussed with you and will be fair and reasonable based on the time incurred.

Audit Approach

Scope of Your Engagement

You are requesting a proposal for the years ending September 30, 2023 through 2025 for the County of Cass including the following services:

- Financial statement audit for the County of Cass, in accordance with Generally Accepted Auditing Standards and *Government Auditing Standards*
- Single audit
- Consultation services to County personnel throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities

Value-Added Services

There are various services we will provide for the County of Cass at no additional charge. These services include:

- Year-round answers to brief miscellaneous accounting, business operations, or tax questions that may arise (should the question warrant significant research, any fees would be fair and reasonable based on the time incurred)
- Workpapers and reports retained for a minimum of seven years
- Periodic mailing of information on relevant and emerging issues
- Discussions and evaluation of any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred).

Financial Statement Audit Key Phases

Our professional responsibility is to obtain sufficient audit evidence before an opinion is rendered on any financial statements. To achieve this, we will conduct our work in the following phases:

- Pre-Engagement Planning
- Assess Internal Controls and Risks
- Audit Fieldwork
- Reporting and Conclusion

Details of these phases are listed on the following pages. All phases will be performed by staff and seniors and overseen by managers and partners. We anticipate using two to three partners, one manager, and two or more staff accountants on this engagement.

Audit Approach

Financial Statement Audit Key Phases

Phase 1
(50 hours)

Pre-Engagement Planning

- Planning meeting with your personnel to discuss audit scope, process, and timing
- Review prior year audit results
- Obtain an understanding of the County of Cass programs and activities

Phase 2
(75 hours)

Assess Internal Controls and Risks

- Obtain an understanding of internal controls over key transaction cycles, including information technology controls
- Perform walkthroughs of significant transaction classes
- Assess risks of material misstatements, including consideration of fraud risks and risks by audit assertion for each significant balance and transaction class

Phase 3
(140 hours)

Audit Fieldwork

- Design and perform specific audit procedures for your organization based on information obtained during Phase 1, focusing on areas of greatest risk
- Include testing of internal controls where effective and efficient to do so, in accordance with professional standards
- Utilize substantive analytical procedures and review of financial information and operating trends
- Focus on an efficient process that minimizes disruptions to your staff

Phase 4
(75 hours)

Report and Conclusion

- Draft financial statements and agree to underlying audited records
- Draft other required reports
- Prepare a management letter detailing recommendations for strengthening internal controls or improving operating procedures
- Audit closing meeting to discuss audit results and review reports before final issuance
- Report to those charged with governance

Audit Approach

A Tailored Approach for Your Benefit

To provide you with quality audit service, we believe you should have an audit tailored to the circumstances unique to your organization and its programs. This approach includes the following components:

- Considering significant accounts, potential problems or issues, and related sources of information in developing our overall audit strategy. This process enables us to focus our audit effort in high-risk areas and provides a basis for minimizing our audit procedures in low-risk areas.
- Applying appropriate sampling to maximize audit efficiency and effectiveness. Sample sizes, to the extent used for audit procedures, vary depending on our assessment of risk, population sizes, and other factors. When applicable, we use a stratified sampling approach which includes key items (large or unusual transactions or balances) in performing substantive testing of account balances (assets, liabilities, etc.). Common sample sizes often fall between 5 and 30 items.
- Use of IDEA data extraction software to supplement the audit process. Examples of how we have used this software on municipal audits include examining multi-year expense and vendor payment trends, examining expenses for unusual characteristics, selecting transaction samples, summarizing information using various filters, and other applications.
- Using analytical review procedures during planning and in testing of material balances to see that financial and operating trends, ratios, and relationships make sense. Analytical procedures can be used extensively to test the material components of the financial statements because of the availability of budgets, historical data, and interrelated non-financial operating data.
- Applying an interactive internal control assessment process which utilizes interviews and questionnaires to gather the basic elements and processes for the five components of internal control. This is performed within a practical context realizing that not all municipalities have the same staffing, experience, or resources. We are proactive with our recommendations for improvement. Our preference is to suggest opportunities that represent best practices so you can evaluate the nature of the recommendation and determine which are in the best interest for the County overall. We verify our understanding of the facts of all comments with you before communicating our suggestions in writing.
- Determining laws and regulations subject to audit testing based on our monitoring of guidance from the Michigan Department of Treasury, inquiries with key management personnel, review of your policies, and knowledge gained from other audits to ensure all significant compliance issues are identified.

Audit Approach

Timetable

An estimated timeline for the completion of the audit and overall work plan is outlined below. The ability to meet these deadlines is contingent upon receiving the levels of assistance from the County of Cass staff as indicated in your proposal request.

Planning and Preliminary Audit Work	August/September
Fieldwork	December/January
Report Date (Draft Reports Completed)	Late January/Early February
Completion of Audit Final Printed Reports Provided for the County of Cass	Mid-February
Final Printed Reports Provided	By End of February
Presentation to the County	March meeting

"AHP is a partner that meets and exceeds our expectations every time."

Paul Barbeau
Director, Michigan Baseball Foundation
Former President & GM, Great Lakes Loons

Industry Experience

A Commitment to Your Industry

Governmental organizations are a significant focus for AHP. Our commitment to governmental organizations and our reputation in Michigan are well known based on over 40 years of services through Andrews Hooper Pavlik PLC and its predecessor offices. AHP performs numerous governmental audits and single audits, including municipalities, component units and agencies of the State of Michigan, universities, community colleges, and other governmental entities. AHP's experience includes assistance with and preparation of Annual Comprehensive Financial Reports, including those submitted to the GFOA as part of the Certificate of Achievement for Excellence in Financial Reporting program.

AHP's federal single audit experience is extensive. This experience covers most typical federal and state assistance programs, including both construction and operating grants. Federal granting sources include the US Departments of Education, Health and Human Services, Housing and Urban Development, Transportation, and others.

AHP Stays Current on Matters Important to Municipal Clients

By staying ahead of trends in governmental accounting and auditing, as well as the latest in compliance and federal program auditing, we ensure that your audit will be completed efficiently. This wealth of knowledge will be leveraged throughout your audit to ensure that you are getting up-to-date, accurate information. Through internal and external trainings and events, each of AHP's professionals obtain the continuing professional education required under *Government Auditing Standards*. We also consistently exceed the continuing professional education requirements of the AICPA, the Michigan State Board of Accountancy, the U.S. Government Accountability Office, and any other regulatory agencies where applicable.

Mandatory Training for Professional Staff Members – Our partners and staff spend an average of 60 hours per year in formal education. This represents 150% of the required amount.

Specialized Training – Staff members receive specialized training, where appropriate, in matters affecting our municipal clients. The training programs are designed for each individual so as to ensure a proper balance in accounting and auditing experience and meet the education requirements of *Government Auditing Standards*. Additional training is provided for industry-specific matters (e.g., implementation of recent GASB pronouncements).

Organizational Involvement – AHP is a member of the AICPA Center for Audit Quality, the Governmental Audit Quality Center, and the Employee Benefit Plan Audit Quality Center. Our professionals serve on various task forces of the Michigan Association of Certified Public Accountants (MICPA). In addition, Greg Soule, AHP Partner, is a member of the Michigan Government Finance Officers Association (MGFOA). Through these resources and direct communication with the standards boards, we remain aware of current and emerging issues.

Industry Experience

Thought Leadership

AHP professionals have presented to numerous industry organizations, including at Michigan Association of CPAs (MICPA) annual governmental accounting and auditing conferences. Recent presentations at other MICPA conferences have covered:

- Emerging technologies
- New auditing standards
- Audit documentation requirements
- Changes in accounting standards
- Ethics

In addition, we offer a webinar series that is free for our clients to attend. Previous webinars have covered the new changes in financial reporting, revenue recognition, tax topics, cybersecurity, and an update to the financial markets. We continue to invest in thought leadership and presentations to ensure our clients are aware of emerging issues relevant to governmental organizations.

Additional Resources

All professional staff maintain an awareness and understanding of current developments in technical literature and other resources, including:

- Governmental Accounting Standards Series including the Action Report
- Government Finance Review published by GFOA
- GFOA Newsletter
- The Practitioners Publishing Company (PPC) Governmental Update
- Accounting and Financial Reporting for Governmental Entities published by PPC
- Michigan Uniform Budgeting Act
- Michigan Government Accounting & Auditing Guide

Allinial Global Member

AHP is a proud member of Allinial Global (AG), an association of over 100 accounting and consulting firms throughout the world. Our membership with AG allows us to reinforce client service by exchanging expertise, resources, and advice in a wide range of industries. Your access to expertise is extended through the extensive industry and service-specific knowledge base of our fellow Allinial Global firms.

Member of Allinial GLOBAL®

An association of legally independent firms

Industry Experience

AHP Governmental Engagements

While AHP serves clients in a number of industries, a significant percentage of our business is dedicated to governmental entities. Our governmental experience was gained through performing services for many entities. A sample of these includes the below current and former clients:

Cities

- City of Beaverton
- City of Essexville*
- City of Clare*
- City of Gladwin+
- City of Novi*+
- City of Perry

Townships

- Antrim Township
- Bennington Township
- Burns Township
- Caledonia Charter Township
- Charter Township of Meridian+
- Charter Township of Midland
- Charter Township of Larkin
- Fairfield Township
- Franklin Township
- Homer Township
- Ingersoll Township
- Jerome Township
- Larkin Township
- Lincoln Township
- Maple Grove Township
- Middlebury Township
- New Haven Township
- Owosso Charter Township
- Perry Township
- Rush Township
- Sciota Township
- Shiawassee Township
- Venice Township
- Vernon Township
- Warren Township

Counties and Transit Authorities

- Arenac County
- Bay Metro Transit Authority
- Clare County Transit Corporation
- Gladwin County
- Midland County Central Dispatch Authority
- Sanilac County*

DDAs and EDCs

- Economic Development Corporation of the County of Midland
- Monitor Township DDA

Villages

- Village of Bancroft
- Village of Byron
- Village of Chesaning
- Village of Dansville
- Village of Gaines
- Village of Lake Orion*
- Village of Morrice
- Village of New Lothrop
- Village of Oakley
- Village of Vernon
- Village of Webberville

Libraries

- Capital Area District Library
- Chelsea District Library
- Clinton-Macomb Public Library
- Community District Library
- Rochester Hills Public Library
- Vernon District Public Library

Industry Experience

AHP Governmental Engagements (continued)

State of Michigan Agencies and Component Units

- Attorney Discipline System
- Michigan Education Savings Program
- Michigan Unemployment Insurance Agency*
- State Bar of Michigan
- State Building Authority of the State of Michigan

Colleges and Universities

- Central Michigan University*
- Delta College*
- Ferris State University*
- Lake Superior State University*
- Oakland University*
- Michigan Technological University*
- Saginaw Valley State University*
- Washtenaw Community College*

Other Governmental Entities

- Allegan Conservation District
- Auburn-Williams Fire Protection District
- Banger Monitor Metropolitan District
- Chesaning Brady Building Authority
- Chesaning Brady Fire Board
- Clinton Conservation District
- Eaton Conservation District
- Genesee Conservation District
- Gratiot Conservation District
- Ionia Conservation District
- Kalamazoo Conservation District
- Maple Grove Cemetery Authority
- MBS International Airport Commission
- Municipal Employees' Retirement System of Michigan+
- Ottawa Conservation District
- Owosso Caledonia Utility Authority
- Perry Building Authority
- Saginaw Conservation District
- Shiawassee Conservation District
- SSESA

* Including single audit
\+ Annual Comprehensive Financial Report

References

We focus on long-term relationships with our clients with the ultimate goal of benefiting you. As we get to know you and your operations better, we are better able to provide highly tailored advice and recommendations.

The following is a sample of AHP audit clients served by those assigned to your engagement:

City of Clare Partner: Duane Reyhl Financial Audit and Single Audit 2000 – Present	Ms. Shannon Sirpilla, Treasurer / Finance Director 989.424.4069 ssirpilla@cityofclare.com
Arenac County Partner: Duane Reyhl Financial Audit 2015 – Present	Mr. Dennis Stawowy, Treasurer 989.846.4106 dennis.stawowy@arenaccountygov.com
Sanilac County Partner: Greg Soule Financial and Single Audits 2022-Present	Ms. Kristy Bender, Finance Director 810.648.2933 Ext 8202 kbender@sanilaccounty.net
City of Essexville Partner: Duane Reyhl Financial Audit 2018 – Present	Mr. Craig Goulet, City Manager 989.893.7192 cmanager@essexville.org
Village of Lake Orion Partner: Greg Soule Financial and Single Audit 2017 – Present	Mr. Darwin McClary, Village Manager 248.693.8391 mcclaryd@lakeorion.org
State of Michigan Unemployment Agency Partners: Jamie Rabe, Jeff Fineis Financial and Single Audits 2004 – Present	Ms. Debbie Ciccone, Administrator – Finance Division 586.249.5536 cicconed@michigan.gov
Clinton-Macomb Public Library Partner: Greg Soule Financial Audit 2004 – Present	Mr. Larry Neal, Library Director 586.226.5011 lneal@cmpl.org
Rochester Older Persons' Commission Partner: Greg Soule Financial Audit 2022 – Present	Mr. Tim Soave, Administrative Director 248.659.1028 tsoave@opcseniorcenter.org

Your Investment

We believe our fees should be fair to both our clients and our firm. We establish our fees based on our estimate of time spent and the complexity of work to be performed. The following is a breakdown of our estimated fees for the services discussed, for the years ending September 30, 2023 through 2025.

Services Requested	2023	2024	2025
Audit of County of Cass Financial Statements (A)	$ 46,500	$ 49,300	$ 52,200
Single Audit (Uniform Guidance) (B)	$ 7,500	$ 8,000	$ 8,600

(A) This includes providing a management letter of any audit related findings and presenting to management, Finance Committee, and Board of Directors, as requested.
(B) This fee is based on the completion of one major program. Fees for additional major programs will be based on the scope of the required procedures for the additional programs.

The fees presented above are based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered. The hours reflect the investment the firm anticipates making into the business relationship at no additional cost. Additionally, out of pocket costs would be charged as incurred.

We believe our fees should be fair to both our clients and our firm. We establish our fees based on our estimate of time spent and the complexity of work to be performed.

The fees presented include assistance with the preparation of the financial statements and related notes and supplementary information, and printing of the financial statements based on information provided to us by you, as well as preparation of a management letter with any internal control recommendations identified during the audit process. Administrative costs and routine inquiries that do not require extensive time or research (any fees for questions that require such time or research would be fair and reasonable based on the time incurred). Out of pocket costs will be charged as incurred.

The proposed fees include consultation services to County personnel throughout the year regarding matters or developments affecting accounting and financial reporting of governmental entities, pursuant to prevalent and changing accounting and auditing standards, as requested in the proposal request. Potential one-time costs could result from matters that require additional time and effort outside of the normal course of audit services, including significant financial reporting or compliance matters; adoption of new accounting standards; accounting assistance and assistance with year-end closing adjustments; and other out-of-scope services that may be requested. To the extent possible, we will discuss any such matters with you in advance, and related fees will be fair and reasonable based on the time incurred.

Your Investment

Any additional services provided beyond those listed above will be discussed and approved by the County prior to beginning the services. Hourly rates for expansion of scope or additional accounting assistance are as follows (which are reduced from our standard rates by 20%):

	Standard Billing Rate Per Hour		
	2023	**2022**	**2021**
Administrative Support	$ 46	$ 43	$ 42
Staff Accountant	107	101	99
Senior Accountant	134	126	124
Manager	167	158	155
Senior Manager	210	197	194
Partner	262	246	242

Value-Added Services

There are various services we will provide for the County of Cass at no additional charge. These services include:

- year-round answers to brief miscellaneous accounting, business operations, or tax questions that may arise (should the question warrant significant research, any fees would be fair and reasonable based on the time incurred)

- workpapers and reports retained for a minimum of seven years

- periodic mailings of information on relevant and emerging issues

- discussions and evaluation of any potential impact that new and emerging issues will have on the County of Cass (fees related to resolution of the issues will be fair and reasonable based on the time incurred)

Appendix A:

Peer Review Report

Kelley Galloway Smith Goolsby, PSC
Certified Public Accountants and Advisors

1200 Corporate Court • P. O. Box 990 • Ashland, Kentucky 41105
• Phone (606) 329-1811 (606) 329-1171 • Fax (606) 329-8756 (606) 325-0590
• Web www.kgsgcpa.com Member of Allinial GLOBAL.

Report on the Firm's System of Quality Control

To the Members
Andrews Hooper Pavlik PLC
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Andrews Hooper Pavlik PLC (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including a compliance audit under the Single Audit Act; audits of employee benefit plans, an audit performed under FDICIA, and examinations of service organizations (SOC 1 and SOC 2 engagements).

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Andrews Hooper Pavlik PLC applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended December 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Andrews Hooper Pavlik PLC has received a peer review rating of *pass*.

Kelley Galloway Smith Goolsby, PSC

Ashland, Kentucky
June 15, 2022

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: 2023 National Preparedness Month

REQUEST:

Approve R-138-23 Proclaiming September 2023 as National Preparedness Month in Cass County.

BACKGROUND:

Launched in 2004, National Preparedness Month is the Federal Emergency Management Agency's (FEMA) national annual preparedness outreach that aims to educate and empower Americans during the month of September and throughout the year to prepare for, and respond to, all types of emergencies, including natural disasters and potential terrorist attacks. Sponsored by FEMA, National Preparedness Month encourages Americans to take simple steps to prepare for emergencies in their homes, neighborhoods, businesses, school, and communities. Information is also provided for pet owners, seniors, and individuals with disabilities as well as access and functional needs. Resources are available in thirteen languages, including English and Spanish.

Resources are available at https://Ready.gov.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

N/A

RECOMMENDATION:

Adopt R-138-23 Proclaiming September 2023 as National Preparedness Month in Cass County.

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

CASS COUNTY BOARD OF COMMISSIONERS

R-138-23

A RESOLUTION PROCLAIMING SEPTEMBER 2023 NATIONAL PREPAREDNESS MONTH IN CASS COUNTY

WHEREAS, the 2023 Theme for National Preparedness Month is: "Preparing Older Adults for Disaster";

WHEREAS, "National Preparedness Month" creates an important opportunity for every resident of Cass County to prepare their homes, businesses, and communities for any type of emergency including natural disasters and potential terrorist attacks;

WHEREAS, investing in the preparedness of ourselves, our families, businesses, and communities can reduce fatalities and economic devastation in our communities and in our nation;

WHEREAS, the Federal Emergency Management Agency's Ready Campaign, Citizen Corps, and other federal, state, local, private, and volunteer agencies are working to increase public activities in preparing for emergencies and to educate individuals on how to take action;

WHEREAS, emergency preparedness is the responsibility of every citizen of Cass County and all citizens are urged to make preparedness a priority and work together, as a team, to ensure that individuals, families, and communities are prepared for disasters and emergencies of any type;

WHEREAS, by participating in National Preparedness Month in September 2023, the County of Cass can join and support the Nation and State of Michigan in strengthening community and regional resiliency; and

WHEREAS, all citizens of Cass County are encouraged to participate in citizen preparedness activities and asked to visit the websites of the Ready campaign at www.ready.gov, which includes links to thirteen languages, and become more prepared.

NOW, THEREFORE, BE IT RESOLVED that the Cass County Board of Commissioners hereby proclaims September 2023 as National Preparedness Month and encourages all citizens and businesses to develop their own emergency preparedness plan, and work together toward creating a resilient community.

ADOPTED THIS 7th DAY OF SEPTEMBER 2023

ATTEST:

Monica McMichael, Clerk/Register	Jeremiah Jones, Chair
COUNTY OF CASS	CASS COUNTY BOARD OF COMMISSIONERS

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Policy Committee

DATE: September 7, 2023

RE: Rescind R-229-22

REQUEST:

Recission of R-229-22.

BACKGROUND:

R-229-22 was approved in December 2022 and was a continuation of R-213-21 from 2021. The resolutions provided for the “full use” of the compensation schedule for new hires (up to Step 9). Section 4 of the Wage & Salary Administration Policy provides that, upon recommendation from a Department Head or Elected Official, the County Administrator may approve up to the midpoint (Step 5) for new hiring.

Based upon the concerns that have been noted regarding the FY 24 Budget and in consideration of the future effects of compensation with respect to hiring, the Policy Committee recommended that R-229-22 be rescinded, and the Wage & Salary Administration Policy be reinstituted with respect to compensation for new hires being capped at the mid-point.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Policy Committee, Administration

FINANCIAL ANALYSIS:

Overall, the rescission of R-229-22 will result in some reduction of starting compensation for new hires across the County and, over time, will result in reduced wage & benefit costs as turnover may occur in the coming fiscal years.

RECOMMENDATION:

Rescind R-229-22.

PROPOSED FOR RECISSION

CASS COUNTY BOARD OF COMMISSIONERS

R-229-22

A RESOLUTION TO REAUTHORIZE STEP LEVEL HIRING ACROSS FULL PAY SCALE

WHEREAS, Section 4 of the Cass County Wage & Salary Administration Policy provides that the County Administrator may approve step level hiring at the midpoint of paygrades; and

WHEREAS, a number of recent cases have resulted in no qualified applicants for county positions either internally from county service or external from the community, or the applicants have been unwilling to accept midpoint range in the grade and step; and

WHEREAS, R-213-22 authorized step level hiring across the full pay scale through December 31, 2022; and

WHEREAS, economic conditions across the region continue to contribute to labor shortages forecasted to continue through 2023.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Commissioners that through December 31, 2023, the County Administrator is authorized to make “full use” of the compensation schedule when a Department Head or Elected Official determines it is necessary and in the County’s interest to attract and maintain an acceptable level of talent. Additionally, in every instance of such use, the County Administrator will notify the Board of Commissioners by providing a copy of the County Employee Status Change Form together with a Memorandum explaining the necessity.

ADOPTED THIS 1st DAY OF DECEMBER 2022

ATTEST:

____
Monica McMichael, Clerk/Register
COUNTY OF CASS

____
Dwight Dyes, Chair
CASS COUNTY BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: SWMBH Intergovernmental Contract

REQUEST:

Approval of SWMBH Intergovernmental Contract.

BACKGROUND:

Cass County is a signatory to the PA 2 SWMBH Intergovernmental Contract stemming from MCL 330.1287(5). The existing contract expires on December 31, 2023. So, it is time to renew the contract.

Enclosed is a red-line contract illustrating the changes from the existing agreement and was approved by the Southwest Michigan Behavioral Health General Counsel, Southwest Michigan Behavioral Health Board, and the Substance Use Disorder Oversight Policy Board. Additionally, a "clean" version of said contract is included.

The contract will be executed when all nine signatories approve and sign the contract.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

Funding is determined by PA2

RECOMMENDATION:

Approve SWMBH Intergovernmental Contract as presented.

INTERGOVERNMENTAL CONTRACT

This Contract (this "Contract") is made as of this ___day of _____, 2023, by and among Southwest Michigan Behavioral Health Regional Entity ("SWMBH"), Barry County, Berrien County, Branch County, Cass County, Calhoun County, Kalamazoo County, St. Joseph County and Van Buren County (individually referred to as the "County," and collectively referred to as the "Counties").

RECITALS

SWMBH is a community mental health Regional Entity formed under the Mental Health Code, MCL 330.1204b.

The Counties are located in a region designated by the Michigan Department of Health and Human Services, as defined under MCL 300.1100a(22) ("MDHHS"), as Region 4 under MDHHS's restructuring of PIHPs in Michigan.

Under 2012 PA 500 and 2012 PA 501, the coordination of the provision of substance use disorder services were transferred from prior existing coordinating agencies to community mental health entities designated by MDHHS to represent a region of community mental health authorities, community mental health organizations, community mental health services programs or county community mental health agencies.

SWMBH represents eight (8) community mental health authorities in Region 4, and is a MDHHS-designated Community Mental Health Entity ("CMHE") to coordinate the provision of substance use disorder services in Region 4.

SWMBH, as a MDHHS-designated community mental health entity, is required, under MCL 330.1287(5) to establish a Substance Use Disorder Oversight Policy Board ("SUD Oversight Policy Board") through a contractual agreement, under appropriate law, between SWMBH and each of the Counties in Region 4.

SWMBH and the Counties are authorized to enter into contracts under 1951 PA 35, Intergovernmental Contracts Between Municipal Corporations, MCL 124.1 et. seq.

SWMBH and the Counties desire to enter into this Contract, under 1951 PA 35, to establish a SUD Oversight Policy Board.

NOW, THEREFORE, in furtherance of the foregoing and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

Section 2.6 **COMPLIANCE WITH LAWS.** The SUD Oversight Policy Board shall fully comply with all applicable laws, regulations and rules, including without limitation 1976 PA 267 (the "Open Meetings Act"), 1976 PA 422 (the "Freedom of Information Act"), 2012 PA 500, 2012 PA 501 and 1986 PA 2.

Section 2.7 **BYLAWS.** The SUD Oversight Policy Board shall maintain and periodically review its Bylaws. The Bylaws may be amended by the SUD Oversight Policy Board in accordance with all applicable Michigan state laws and regulations. The parties hereto agree that said Bylaws are not subject to SWMBH's approval.

ARTICLE III

SWMBH

Section 3.1 **FUNDING.** SWMBH shall ensure that PA2 funding dedicated to substance use disorder services shall be retained for substance use disorder services and not diverted to fund services that are not for substance use disorders. MCL 330.1287(2).

ARTICLE IV

TERM AND TERMINATION

Section 4.1 **TERM.** The Term of this Contract shall commence on January 1, 2024, and continue for a term of three (3) years ending December 31, 2026, unless terminated at an earlier date as provided in Section 4.2.

Section 4.2.1 **TERMINATION.** Any party may terminate their participation in this Contract at any time for any or no reason by giving all other parties thirty (30) days written notice of the termination. Any notice of termination of this Contract shall not relieve either party of its obligations incurred prior to the effective date of such termination.

Section 4.2.2 **TERMINATION of CMHE STATUS.** This contract shall automatically and simultaneously terminate in the event MDHHS withdraws its designation of SWMBH as a CMHE.

ARTICLE V

LIABILITY

Section 5.1 **LIABILITY/RESPONSIBILITY.** No party shall be responsible for the acts or omissions of the other party or the employees, agents or servants of any other party, whether acting separately or jointly with the implementation of this Contract. Each party shall have the sole nontransferable responsibility for its own acts or omissions under this Contract. The parties shall only be bound and obligated under this Contract as expressly agreed to by each party and no party may otherwise obligate any other party.

Section 6.10 **<u>EXPENSES.</u>** Except as is set forth herein or otherwise agreed in writing by the parties, each party shall pay its own costs, fees and expenses of negotiating and consummating this Contract, the actions and agreements contemplated herein and all prior negotiations, including legal and other professional fees.

Section 6.11 **<u>REMEDIES CUMULATIVE.</u>** All rights, remedies and benefits provided to the parties hereunder shall be cumulative, and shall not be exclusive of any such rights, remedies and benefits or of any other rights, remedies and benefits provided by law. All such rights and remedies may be exercised singly or concurrently on one or more occasions.

Section 6.12 **<u>BINDING EFFECT.</u>** This Contract shall be binding upon the successors and permitted assigns of the parties.

Section 6.13 **<u>NO WAIVER OF GOVERNMENTAL IMMUNITY.</u>** The parties agree that no provision of this Contract is intended, nor shall it be construed, as a waiver by any party of any governmental immunity or exemption provided under the Mental Health Code or other applicable law.

ARTICLE VII

CERTIFICATION OF AUTHORITY TO SIGN THIS CONTRACT

The persons signing this Contract on behalf of the parties hereto certify by said signatures that they are duly authorized to sign this Contract on behalf of said parties, and that this Contract has been authorized by said parties pursuant to formal resolution(s) of the appropriate governing body(ies), copies of which shall be provided to SWMBH.

IN WITNESS WHEREOF, the parties hereto have entered into, executed and delivered this Contract as of the dates noted below.

SOUTHWEST MICHIGAN BEHAVIORAL HEALTH REGIONAL ENTITY

By: ______________________________ Date: ____________________
Its: ______________________________

BARRY COUNTY

By: ______________________________ Date: ____________________
Its: ______________________________

ST. JOSEPH COUNTY

By: ______________________________ Date: ____________________
Its: ______________________________

VAN BUREN COUNTY

By: ______________________________ Date: ____________________
Its: ______________________________

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: Tire Recycling MOU

REQUEST:

Approve MOU with Van Buren Conservation District for Tire Recycling Grant for FY 2024.

BACKGROUND:

Annually, the County enters into an agreement with the Van Buren Conservation District to offer county-wide Tire Recycling Events to Cass County residents. The VBCD administers the grant and the County works with the VBCD to establish the dates to schedule the events to coordinate with the designated recycling contractor.

We are still working to coordinate the schedule as our County events are a combined event with Household Hazardous Waste Collection. Generally, the availability of the HHW contractor is what dictates the schedule. We have reached out to our partner, ERG Environmental, to work on finalizing 2 dates for 2024.

In the meantime, the VBCD requires that the County adopt the MOU for the Tire Recycling Grant so they can submit everything necessary by the deadline of the grant on September 15th.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The MOU provides for Tire Recycling to be provided to the County through EGLE's scrap tire grant.

RECOMMENDATION:

Adopt the MOU with the Van Buren Conservation District as presented.

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

Memorandum of Understanding

Between

Cass County

and

Van Buren Conservation District

This Memorandum of Understanding (MOU) sets forth the terms and understanding between Cass County and the Van Buren Conservation District, to cover certain financial responsibilities in relation to the State of Michigan, Department of Environment, Great Lakes, and Energy Scrap Tire Cleanup Grant, Fiscal Year 2024.

Background

The Van Buren Conservation District has applied for a grant from the State of Michigan Department of Environment, Great Lakes, and Energy ("EGLE") to provide for the proper collection and disposal of unwanted passenger car and semi tires from the public (the "Grant"). The Van Buren Conservation District has sought partnerships with neighboring jurisdictions, including Cass County, to provide this service to a wide area of the public in Southwest Michigan. Cass County has agreed to provide this service within Cass County as part of this Grant, with the Van Buren Conservation District remaining as the primary grantee.

Purpose

This MOU will establish financial responsibility in the event that disposal costs exceed projections. This memorandum applies to the part of the Grant used to fund one or more tire collection events held within the boundaries of Cass County. In the event that the scrap tire collector/processor charges more than the permitted cost recovery permitted by the Grant for any Cass County collection event, Cass County will be responsible for disposal costs in excess of the permitted Grant amounts. This memorandum does not address costs incurred by events in any other county.

Specificity

This memorandum applies only to the State of Michigan, Department of Environment, Great Lakes, and Energy Scrap Tire Cleanup Grant, Fiscal Year 2024.

Funding Liability

Per the fiscal year 2024 Scrap Tire Cleanup Grant Program and Application for Funding, EGLE will reimburse the actual cost incurred up to $1,500.00 for an enclosed semi-trailer with less than or equal to 500 passenger tire equivalents (PTE), $3.00 per additional PTE in excess of 500 PTE, not to exceed $3,000.00 for a full semi-trailer with over 1,000 PTE. For cleanups being reimbursed by weight, the reimbursement will be $266.67 per ton. For cleanups being reimbursed by volume, the reimbursement will be $26.67 per cubic yard. It should be noted that empty semi-trailers are not eligible for reimbursement or payment under the Grant program.

Cobalt Holdings, LLC, the licensed hauler and processor for scrap tires named in the Van Buren Conservation District's application for the Scrap Tire Cleanup Grant, Fiscal Year 2023, charges $135.00 per ton with a $1,000.00 minimum. Requested, unused, empty trailers will be invoiced at the minimum rate of $1,000.00. The Van Buren Conservation District will request direct payment to Cobalt Holdings, LLC from EGLE for bills which are subject to reimbursement under the Grant. Any costs beyond the direct payment total amount will be billed to Cass County.

The Cass County agrees to pay any fees and/or costs associated with scrap tire collections that are above and beyond what is covered by the Grant. This includes and is not limited to labor costs, transportation costs, loading costs, and quantities of tires beyond the trailer capacity, including tires illegally dumped after the collection. The Van Buren Conservation District will pay the bill in full but will send a bill to Cass County to recoup the portion of the bill not covered by Grant funds. Any costs incurred at Cass County event(s) not covered by the Grant are the responsibility of Cass County.

Duration
This MOU is at-will and may be modified by mutual consent of authorized officials from both the Van Buren Conservation District and Cass County. This MOU shall become effective upon signature by the authorized officials from the Van Buren Conservation District and Cass County and will remain in effect until modified or terminated by any one of the partners by mutual consent. In the absence of mutual agreement by the authorized officials from the Van Buren Conservation District and Cass County, this MOU shall end at the conclusion of the State of Michigan, Department of Environment, Great Lakes, and Energy Scrap Tire Cleanup Grant program, Fiscal Year 2024.

Authority
Each individual signing this MOU directly and expressly warrants that they have been granted the authority to sign and execute this MOU on behalf of the entity for whom they have signed, and further have been expressly granted authority to enter into this binding MOU on behalf of such entity with respect to the matters contained herein and as stated herein.

Contact Information

William VanTassel
Chairperson
Van Buren Conservation District

Date:

Partner
Name:
Chairperson
Cass County

Date:

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: MIDC Grant Agreement

REQUEST:

Approve MIDC Grant Agreement

BACKGROUND:

Annually the County enters into an agreement with the Michigan Indigent Defense Commission (MIDC) to provide indigent criminal defense services. From FY 23 to FY 24, the total grant award has increased by $553,828.07. The increase was approved to accomplish several things in the upcoming year. First, one of the primary objectives was to establish a full-time Public Defender Administrator position that would be a County employee. This new position would be responsible for the administration of the grant, counsel at first arraignment, the assignment of cases to contractual public defenders, and monitoring the overall program for efficiency and compliance. The grant also contained additional funding for an Administrative Assistant for the Public Defender's Office as well. The grant agreement additionally provides funding for renovations necessary to facilitate a new MAC Office. Finally, the agreement also contains the necessary funding to fully comply with MIDC standard 8 regarding indigent defense compensation rates for contract attorneys.

Of important note, the county's local share is fixed. When the MIDC was established, they utilized the county's expenditures at that time to establish the minimum share required. So, while the grant has increase by a little over ~$500,000.00, the costs to the County remain the same. So the additions to the program noted above and fully borne by the State of Michigan. As such, this is a great opportunity to leverage state funding to make improvements to the overall program and ensure that Cass County residents receive the services necessary in the most effective manner possible.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The County's annual share is fixed and is required each year at $256,333.01. The State's share for FY 24 would be $908,112.07, representing a $553,828.07 increase year-over-year.

RECOMMENDATION:

Approve the MIDC Grant Agreement as presented.

GRANT NO E20240011-00

GRANT BETWEEN

THE STATE OF MICHIGAN

MICHIGAN INDIGENT DEFENSE COMMISSION (MIDC)

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS (LARA)

AND

Cass County

GRANTEE/ADDRESS:

Name:	Matthew Newton
Title:	Administrator
Address:	120 N Broadway St, Cassopolis, MI 49031
Phone:	(269) 445-4403

GRANTOR/ADDRESS:

Michigan Indigent Defense Commission

Department of Licensing and Regulatory Affairs

611 W. Ottawa St.

Lansing, MI 48933

(517) 657-3060

GRANT PERIOD:

From: 10/01/2023 to 09/30/2024

TOTAL AUTHORIZED BUDGET: $1,164,445.08

State Grant Contribution:	$908,112.07
Local Share Contribution:	$256,333.01

ACCOUNTING DETAIL: Accounting Template No.: 6411113T032

SIGMA Vendor Code: CV0047964

GRANT

This is Grant # E20240011-00 between the Michigan Indigent Defense Commission (Grantor), and Cass County (Grantee), subject to terms and conditions of this grant agreement (Agreement).

1.0 Statement of Purpose

The purpose of this Grant is to provide funding to assist the Grantee (also referred to as local funding unit) to comply with the Compliance Plan and Cost Analysis approved by the MIDC for the provision of indigent criminal defense services through the minimum standards approved by LARA and the process described in the Michigan Indigent Defense Commission Act (MIDC Act). The funding for this grant is contingent upon an appropriation by the Legislature that is signed by the Governor. Consistent with the MIDC Act, in the event that the funds appropriated apply to less than all of the minimum standards, the funding unit will not be required to fully comply with all of the minimum standards. In the event that an appropriation is insufficient to fully fund this grant, the amount of the grant will be reduced by the Grantor and the funding unit will not be required to fully comply with the minimum standards the original approved grant was designed to allow.

1.1 Definitions

A. Budget means the detailed statement of estimated costs approved as the Grantee's Cost Analysis and required to implement the Compliance Plan.

B. Budget Category means the aggregate of all funds in each of the high-level categories within the approved Cost Analysis.

C. Compliance Plan or Plan is the plan submitted by the local funding unit and approved by the MIDC that specifically addresses how the Grantee shall meet the approved minimum standards established by the MIDC.

D. Cost Analysis is a statement of the types of expenditures and funding necessary to bring Grantee's indigent defense system into compliance with the approved minimum standards established by the MIDC, including a statement of the funds in excess of the Grantee's local share as defined under the MIDC Act and as outlined in the Compliance Plan.

E. MIDC Act means the Michigan Indigent Defense Commission Act, Public Act 93 of 2013, MCL 780.991 et seq., as amended, enacted for the purpose of creating the Michigan Indigent Defense Commission and creating minimum standards for the local delivery of indigent criminal defense services that meet the constitutional requirements for the effective assistance of counsel.

F. Subgrantee means a governmental agency or other legal entity to which an MIDC subgrant is awarded by the Grantee. Attorneys representing indigent defendants, including both public defenders and attorneys contracted to represent indigent defendants, public defender office employees, judges, magistrates, court personnel, and professional service contract vendors shall not be considered subgrantees.

G. "Substantial Change" to a Compliance Plan is a change to the Plan or Cost Analysis that alters the method of meeting the objectives of the standard(s) in the approved Plan.

1.2 Statement of Work

The Grantee agrees to undertake, perform, and complete the services described in its approved Compliance Plan and in accordance with the MIDC Act, specifically all approved MIDC Standards. The Parties to this Agreement enter into this Agreement to facilitate the process described in the MIDC Act, which controls or supersedes any terms of this Agreement. Consistent with the Act and when applicable, an indigent criminal defense system shall comply with the terms of this Agreement in bringing its system into compliance with the minimum standards established by the MIDC within 180 days after receiving funds from the MIDC. Grantee may exceed 180 days for compliance with a specific item needed to meet minimum standards as set forth in the Act. Grantee's Compliance Plan, as submitted and approved by the MIDC, addresses the prescribed methods Grantee has chosen to provide indigent criminal defense services pursuant to MCL 780.993(3). Any substantial changes to the work described in the Compliance Plan must be submitted to the MIDC for approval as set forth in this Agreement prior to any changes being implemented. All provisions and requirements of this Agreement shall apply to any agreements the Grantee may enter into in furtherance of its obligations under this Agreement and Grantee shall be responsible for the performance of any Subgrantee work, as defined in subsection1.1.

1.3 Detailed Budget

A. This Agreement does not commit the State of Michigan (State) or the Department of Licensing and Regulatory Affairs (LARA) to approve requests for additional funds at any time.

B. If applicable, travel expenses will not be reimbursed at rates greater than the State Travel Rates, without the prior written consent of the MIDC.

C. The Grantee agrees that all funds are to be spent as detailed in the Budget, unless a budget adjustment request is approved. See section 1.3(E).

D. Grantee will maintain a restricted fund within their Local Chart of Accounts for the sole purpose of accounting for the expenses and revenue sources for operation of this grant and the local adult indigent defense system.

E. All requests for a budget adjustment or substantial changes to the Grantee's Compliance Plan will be submitted quarterly with the Grantee's quarterly report. MIDC staff shall respond to a request in writing within 30 days of receipt.

1) Budget adjustments less than or equal to 5% of the Budget Category total, including adjustments between Budget Categories, do not require approval by MIDC staff, but must be reported quarterly in the next financial status report.

2) A Budget adjustment involving greater than 5% of the aggregate of all funding within a Budget Category requires prior written approval by MIDC Staff and must be reported to the MIDC as soon after the Grantee is aware of the necessity of the Budget adjustment and reported in the Grantee's quarterly report.

3) Any substantial change to a Compliance Plan requires prior approval by MIDC staff and MIDC Commission.

1.4 Payment Schedule

The maximum amount of grant assistance approved is $908,112.07 (Nine Hundred Eight Thousand One Hundred Twelve and 07/100)

Grantee must report and certify to Grantor by October 31st of each year the balance of any unexpended indigent defense grant funds from the prior fiscal year grant plus any interest earned on the advancement of the state grant funds in the previous fiscal year. Any funds from the previous fiscal year contained in an approved extension of the previous fiscal year's grant for projects that will be completed after September 30, 2023, will be carried over into the current fiscal year and shall not be considered unexpended funds, nor be included in the balance of unexpended funds. The current fiscal year indigent defense grant funds advanced will be reduced by the amount of unexpended funds from the prior fiscal year's grant by reducing the 2nd and 3rd disbursement equally. The maximum amount of grant assistance approved includes the unexpended funds reported from the previous fiscal year.

An initial advance of 25% of the State Grant shall be made to the Grantee upon receipt by the Grantor of a signed Agreement. The Grantor shall make subsequent disbursements of up to 25% of the total state grant amount in accordance with the following schedule:

Initial Advance of 25% of total grant – Within 15 days of receipt of executed agreement

25% disbursement – January 15, 2024

25% disbursement – April 15, 2024

25% disbursement – July 15, 2024 (final payment)

The above schedule of disbursement of funds is contingent upon receipt of quarterly reporting as addressed in this section and section 1.5 of this document. Any disputed matters shall not cause delay in remitting any disbursements or in issuing a grant contract and funds for the next fiscal year. Disputed matters shall be acted on independently from undisputed matters. The financial status report (FSR) report must be submitted on the form provided by the MIDC/LARA and indicate:

Grant funds received to date;

Expenditures for the reporting period by budget category; and;

Cumulative expenditures to date by budget category;

The quarterly FSR must be supported and accompanied by documentation of those grant funded expenditures incurred for the reporting period, including but not limited to:

- The general ledger for the restricted local indigent defense fund, including a detailed expenditure report with all expenditure detail within the budget categories, which must include documentation of payments to contract attorneys either by individual invoice or by report of payments made, by attorney;

- All invoices related to experts and investigators;
- All invoices related to construction; and
- Personnel detail including full-time equivalency of any grant funded positions, including total compensation for that position;

Invoices are to be provided by contract or non-employee Managed Assigned Counsel Administrators and for all contract attorneys providing direct service representation in the manner or rate in which the service is approved in the cost analysis for the indigent defense system, to track time in hourly increments where hourly rates are provided and provide specific details regarding the services performed for the billing period.

Upon request, Grantee shall provide the MIDC with additional documentation/verification of expenditures under the grant within 30 days of the making of the request. Any additional documentation/verification of expenditures shall not delay issuance of a grant contract or grant disbursements. Grantee's documentation of expenditures shall be maintained according to record retention policies for audit purposes in order to comply with this Agreement. Grantee will be held to the full contribution of the Local Share within the original one-year grant period.

The quarterly FSR and standards compliance report as addressed in Section 1.5, shall be provided in accordance with the following schedule:

Initial FSR and compliance report for 10/1/23 - 12/31/23 – January 31, 2024

2nd FSR and compliance report for 1/1/24 - 3/31/24 – April 30, 2024

3rd FSR and compliance report for 4/1/24 - 6/30/24 – July 31, 2024

Final FSR and compliance report for 7/1/24 - 9/30/24 – October 31,2024

1.5 Monitoring and Reporting Program Performance

A. Monitoring. The Grantee shall monitor performance to assure that time schedules are being met and projected work is being accomplished.

B. Quarterly Reports. The Grantee shall submit to the Grantor quarterly program reports on compliance with the minimum standards and participate in follow up and evaluation activities. Compliance reports include narrative responses containing a description of the Grantee's compliance with all approved MIDC Standards, identifying problems or delays, actual, real or anticipated and any significant deviation from the approved Compliance Plan. Grantee will use its best efforts to provide data relevant to assessing compliance as contained in the compliance reporting template requested by MIDC. If Grantee is unable to provide the information requested by the report, Grantee will demonstrate in writing the steps taken to assess what information is currently available and how to retrieve it. Grantee also agrees to work with MIDC research staff to seek additional options or ideas for the collection and retrieval of this information.

PART II - GENERAL PROVISIONS

2.1 Project Changes

Grantee must obtain prior written approval for substantial changes to the compliance plan from Grantor.

2.2 Delegation

Grantee must notify the MIDC at least 90 calendar days before any proposed delegation with reasonable detail about Subgrantee and the nature and scope of the activities delegated. If any obligations under this Grant are delegated, Grantee must: (a) be the sole point of contact regarding all contractual project matters, including payment and charges for all Grant activities; (b) make all payments to the Subgrantee; and (c) incorporate the terms and conditions contained in this Grant in any subgrant with Subgrantee. Grantee remains responsible for the completion of the Grant activities and compliance with the terms of this Grant.

2.3 Program Income

To the extent that it can be determined that interest was earned on advances of funds, such interest shall be recorded in the Grantee's restricted indigent defense fund and included in the quarterly FSRs. The grant award shall not be increased by the amount of interest earned. Any grant funds attributable to interest and not spent at the end of the grant period shall be returned to the State or included in future grant awards from the MIDC consistent with MCL 780.993(15).

2.4 Share-in-savings

Grantor expects to share in any cost savings realized by Grantee in proportion of the grant funds to the local share.

2.5 Purchase of Equipment

The purchase of equipment must be made pursuant to Grantee's established purchasing policy and if not specifically listed in the Budget, Grantee must have prior written approval of Grantor. Equipment is defined as non-expendable personal property having a useful life of more than one year. Such equipment shall be retained by Grantee unless otherwise specified at the time of approval.

2.6 Accounting

Grantee must establish and maintain a restricted indigent defense fund in its local chart of accounts to record all transactions related to the Grant. The restricted fund will not lapse to the local general fund at the close of Grantee's fiscal year. Grantee shall adhere to the Generally Accepted Accounting Principles and shall maintain records which will allow, at a minimum, for the comparison of actual outlays with budgeted amounts. Grantee's overall financial management system must ensure effective control over and accountability for all indigent defense funds received. Where the Grantee uses a nonprofit entity to provide indigent defense services as contemplated in its compliance plan and cost analysis, the Grantee shall ensure that the contract or agreement defining the nonprofit entities relationship allows for reasonable access, in its sole discretion, to financial records for monitoring by the Grantee and its representatives. Accounting records must be supported by source documentation of expenditures including, but not limited to, balance sheets, general ledgers, payroll documents, time sheets and invoices. The expenditure of state funds shall be reported by line item and compared to the Budget.

2.7 Records Maintenance, Inspection, Examination, and Audit

Grantor or its designee may audit Grantee and the restricted indigent defense fund account to verify compliance with this Grant. Grantee must retain and provide to Grantor or its designee upon request, all financial and accounting records related to the Grant through the term of the Grant and for 7 years after the latter of termination, expiration, or final payment under this Grant or any extension ("Audit Period"). If an audit, litigation, or other action involving the records is initiated before the end of the Audit Period, Grantee must retain the records until all issues are resolved.

Within 10 calendar days of providing notice, Grantor and its authorized representatives or designees have the right to enter and inspect Grantee's premises or any other places where Grant activities are being performed, and examine, copy, and audit all records related to this Grant. Grantee must cooperate and provide reasonable assistance. If any financial errors have occurred, the amount in error must be reflected as a credit or debit on subsequent disbursements until the amount is paid or refunded. Any remaining balance must be reported by Grantee to Grantor by October 31 of each year as required under the MIDC Act.

This Section applies to Grantee, any parent, affiliate, or subsidiary organization of Grantee, and any subgrantee that performs Grant activities in connection with this Grant.

2.8 Competitive Bidding

Grantee agrees that all procurement transactions involving the use of state funds shall be conducted in a manner that provides maximum open and free competition, consistent with Grantee's purchasing policies. Sole source contracts should be negotiated to the extent that such negotiation is possible. Attorney contracts for representation of indigent or partially indigent defendants, and contracts for managed assigned counsel coordinators, are exempt from a competitive bid process but must meet standard internal procurement policies, as applicable.

3.0 Liability

The State is not liable for any costs incurred by Grantee before the start date or after the end date of this Agreement. Liability of the State is limited to the terms and conditions of this Agreement and the total grant amount.

3.1 Safety

Grantee and all subgrantees are responsible for ensuring that all precautions are exercised at all times for the protection of persons and property. Safety provisions of all Applicable Laws and building and construction codes shall be observed. Grantee and every subgrantee are responsible for compliance with all federal, state, and local laws and regulations in any manner affecting the work or performance of this Agreement and shall at all times carefully observe and comply with all rules, ordinances, and regulations. Grantee, and all subgrantees shall secure all necessary certificates and permits from municipal or other public authorities as may be required in connection with the performance of this Agreement.

3.2 Indemnification

Each party to the Grant must seek its own legal representation and bear its own legal costs; including judgments, in any litigation which may arise from the performance of this Grant and/or Agreement. It is specifically understood and agreed that neither party will indemnify the other party in any such litigation.

3.3 Failure to Comply and Termination

A. Failure to comply with duties and obligations under the grant program as set forth in Public Act 93 of 2013, as amended, is subject to the procedures contained in sections 15 and 17 of the Act.

B. Termination for Convenience

Grantor may immediately terminate this Grant in whole or in part without penalty and for any reason, including but not limited to, appropriation or budget shortfalls. If Grantor terminates this Grant for convenience, Grantor will pay all reasonable costs for approved Grant responsibilities. If the parties cannot agree to the cost to be paid by the Grantor, the parties shall attempt to resolve the dispute by mediation pursuant to MCL 780.995. Grantee's duty to comply with MIDC standards is limited to funding covering the cost of compliance as set forth in the Act.

3.4 Conflicts and Ethics

Grantee will uphold high ethical standards and is prohibited from: (a) holding or acquiring an interest that would conflict with this Grant; (b) doing anything that creates an appearance of impropriety with respect to the award or performance of the Grant; (c) attempting to influence or appearing to influence any State employee by the direct or indirect offer of anything of value; or (d) paying or agreeing to pay any person, other than employees and consultants working for Grantee, any consideration contingent upon the award of the Grant. Grantee must immediately notify Grantor of any violation or potential violation of this Section. This Section applies to Grantee, any parent, affiliate, or subsidiary organization of Grantee, and any subgrantee that performs Grant activities in connection with this Grant.

3.5 Non-Discrimination

Under the Elliott-Larsen Civil Rights Act, 1976 PA 453, MCL 37.2101 to 37.2804, and the Persons with Disabilities Civil Rights Act, 1976 PA 220, MCL 37.1101, et seq., Grantee and its subgrantees agree not to discriminate against an employee or applicant for employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, height, weight, marital status, partisan considerations, or a disability or genetic information that is unrelated to the person's ability to perform the duties of a particular job or position. Breach of this covenant is a material breach of this Grant.

3.6 Unfair Labor Practices

Under MCL 423.324, the State may void any Grant with a grantee or subgrantee who appears on the Unfair Labor Practice register compiled under MCL 423.322.

3.7 Force Majeure

Neither party will be in breach of this Grant because of any failure arising from any disaster or act of God that are beyond its control and without its fault or negligence. Each party will use commercially reasonable efforts to resume performance. Grantee will not be relieved of a breach or delay caused by its subgrantees except where the MIDC determines that an unforeseeable condition prohibits timely compliance pursuant to MCL 780.993, Sec. 13(11).

4.0 Certification Regarding Debarment

Grantee certifies, by signature to this Agreement, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this Agreement by any federal or state department or agency. If Grantee is unable to certify to any portion of this statement, Grantee shall attach an explanation to this Agreement.

4.1 Illegal Influence

Grantee certifies, to the best of its knowledge and belief that:

A. No federal appropriated funds have been paid nor will be paid, by or on behalf of Grantee, to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with the awarding of any federal contract, the making of any federal grant, the making of any federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any federal contract, grant, loan or cooperative agreement.

B. If any funds other than federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this grant, the Grantee shall complete and submit Standard Form-LLL, “Disclosure Form to Report Lobbying,” in accordance with its instructions.

C. Grantee shall require that the language of this certification be included in the award documents for all grants or subcontracts and that all subrecipients shall certify and disclose accordingly.

The State has relied upon this certification as a material representation. Submission of this certification is a prerequisite for entering into this Agreement imposed by 31 USC 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than $10,000 and not more than $100,000 for each such failure.

Grantee certifies, to the best of its knowledge and belief that no state funds have been paid nor will be paid, by or on behalf of Grantee, to any person for influencing or attempting to influence an officer or employee of any state agency, a member of the Legislature, or an employee of a member of the Legislature in connection with the awarding of any state contract, the making of any state grant, the making of any state loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any state contract, grant, loan or cooperative agreement.

4.2 Governing Law

This Grant is governed, construed, and enforced in accordance with Michigan law, excluding choice-of-law principles. All claims relating to, or arising out of, this Grant are governed by Michigan law, excluding choice-of-law principles. Any dispute arising from this Grant must be resolved as outlined in Sec. 15 of PA93 of 2013, as amended.

4.3 Disclosure of Litigation, or Other Proceeding

Grantee must notify Grantor within 14 calendar days of receiving notice of any litigation, investigation, arbitration, or other proceeding (collectively Proceeding) that arises during the term of the Grant against a public defender office, an attorney employed by a public defender office, or an attorney contracted to perform indigent defense functions funded by the Grantee that involves: (a) a criminal Proceeding; (b) a civil Proceeding involving a claim that, after consideration of Grantee's insurance coverages, would adversely affect Grantee's viability; (c) a civil Proceeding involving a governmental or public entity's claim or written allegation of fraud related to performance of the Grant; or (d) a Proceeding challenging any license that an attorney practicing on behalf of a public defender office or an attorney practicing pursuant to a contract to perform indigent defense functions for Grantee is required to possess in order to perform under this Grant.

4.4 Assignment

Grantee may not assign this Grant to any other party without the prior approval of Grantor. Upon notice to Grantee, Grantor, in its sole discretion, may assign in whole or in part, its rights or responsibilities under this Grant to any other party. If Grantor determines that a novation of the Grant to a third party is necessary, Grantee will agree to the novation, provide all necessary documentation and signatures, and continue to perform its obligations under the Grant.

4.5 Entire Grant and Modification

This Grant is the entire agreement and replaces all previous agreements between the parties for the Grant activities. Pursuant to the MIDC Act, the MIDC shall promulgate policies necessary to carry out its powers and duties. The MIDC may also provide guides, instructions, informational pamphlets for the purpose of providing guidance and information with regard to the Grant and MIDC policies. This Agreement supersedes all terms of MIDC policies, guides, instructions, informational pamphlets and any other explanatory material that is in conflict with the Agreement. This Agreement may not be amended except by a signed written agreement between the parties.

4.6 Grantee Relationship

Grantee assumes all rights, obligations, and liabilities set forth in this Grant. Grantee, its employees, and its agents will not be considered employees of the State. No partnership or joint venture relationship is created by virtue of this Grant. Grantee, and not Grantor or the State of Michigan, is responsible for the payment of wages, benefits, and taxes of Grantee's employees. Prior performance does not modify Grantee's status as an independent grantee.

4.7 Dispute Resolution

The parties will endeavor to resolve any Grant dispute in accordance with section 15 of Public Act 93 of 2013. The dispute will be referred to the parties' respective representatives or program managers. Such referral must include a description of the issues and all supporting documentation. The parties will continue performing while a dispute is being resolved, unless the dispute precludes performance or performance would require Grantee to spend in excess of the Local Share as defined by MCL 780.983(h).

5.0 Severability

If any part of this Grant is held invalid or unenforceable, by any court of competent jurisdiction, that part will be deemed deleted from this Grant and the severed part will be replaced by agreed upon language that achieves the same or similar objectives. The remaining Grant will continue in full force and effect.

5.1 Signatories

The signatories warrant that they are empowered to enter into this Agreement and agree to be bound by it.

Signature:

, Date:

Bureau of Finance and Administrative Services

Department of Licensing and Regulatory Affairs

State of Michigan

Signature:

, Date:

Michigan Indigent Defense Commission

Department of Licensing and Regulatory Affairs

State of Michigan

Signature:

Representative: ,

Date:

Funding Unit: Cass County

GRANT NO. E20240011-00

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: Public Defender Administrator Job Posting

REQUEST:

Approve the job description and posting of the Management of Assigned Counsel position.

BACKGROUND:

As briefly reviewed in the MIDC Grant Agreement, for FY 24 the grant provides funding for a new, full-time role at the County for a Public Defender Administrator. The proposed job description is attached. The Public Defender Administrator would serve as the Counsel at First Arraignment. Additionally, they would be tasked with the oversight, administration, and reporting of the MIDC Grant Program. They would be responsible for running the Public Defenders Office, including interviewing applicants for employment, where applicable, making hiring recommendations, assisting in the training of professional support staff, and ensuring compliance with all operations and administrative policies.

They would also assist staff in the analysis of specific cases, provide advice on case developments, and serve as a mentor on legal matters. They would also be responsible for preparing the department's annual budget and ensuring budgetary compliance.

As noted in the MIDC Grant Agreement, this position would be fully funded by the State of Michigan and no additional costs would be borne by the County. The County's local share is fixed and does not fluctuate. Currently, the Management of Assigned Counsel is handled under the Public Defender's Contract and with the caseload as well as updates to the MIDC standards, it is advantageous to proceed with the creation of this new role. It is also tied directly to availability of MIDC funding.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The local share under the MIDC Grant Agreement is fixed, so there is no additional costs to the County under the MIDC Grant Program to add this role and it has already been approved in the Grant Agreement.

RECOMMENDATION:

Approve the Public Defender Administrator Job Description and the posting of said job description.

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

CASS COUNTY
JOB DESCRIPTION

PUBLIC DEFENDER ADMINISTRATOR

Supervised by: County Administrator
Supervises: Staff as assigned

Position Summary:

Under the direction of the County Administrator, regularly performs the functions of a Public Defender Administrator, Implementing and following the Michigan Indigent Defense Commission (MIDC) guidelines. Ensures that Cass County is in compliance of all Licensing and Regulatory Affairs (LARA) regulations for Indigent Defense. includes hiring of staff to fulfill the Public Defender's responsibilities in accordance with the County budget process. Oversees the administrative and management functions of the office.

Essential Functions:

1. Regularly performs the duties described for a Public Defender Administrator. Includes reviewing and/or overseeing all Public Defense requirements set forth by LARA and the MIDC.

2. Manages the office, includes interviewing applicants for employment and making hiring recommendations, assisting in the training of professional and support staff, and assisting in ensuring compliance with operational and administrative policies.

3. Assists professional and support staff with inquiries related to operational and procedural matters.

4. Assists professional staff in the analysis of specific cases, advises on case development and serves as a mentor on legal matters.

5. Prepares the department's annual budget, monitors the approved budget, and ensures compliance with budgetary limitations.

6. Oversees the receipt and filling of requisitions for supplies and equipment for operations and maintains departmental inventory supplies. Researches and prepares specification on equipment and oversees ordering of supplies and equipment.

Other Functions -*This list may not be inclusive of the total scope of job functions to be performed. Duties and responsibilities may be added, deleted, or modified at any time.*

Employment Qualifications:

- **Education:** Juris Doctorate Degree from an accredited law school.
- **Experience:** Four years of criminal law experience preferably including experience as an Assistant Prosecuting Attorney or closely related capacity.
- **Other Requirements:** Licensed to practice law in the State of Michigan.

Physical Demands and Work Environment:

The physical demands and work environment characteristics described here are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and to use hands to finger, handle, or feel objects, tools, or controls. Complete dexterity of hands, fingers and wrist are needed. The employee is often required to talk or hear and view written documents. The employee is occasionally required to walk or stand and reach with hands and arms. The employee must occasionally lift and/or move objects of light weight up to 20 pounds. The noise level in the work environment is typical of a busy office, ranging from quiet to moderate.

Recommended Salary: G15, Step 9

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: Administrative Assistant – Public Defender's Office

REQUEST:

Approve Job Description and Posting of Administrative Assistant – Public Defender's Office

BACKGROUND:

As noted under the Public Defender Administrator item, the MIDC Grant Agreement covers the costs of this position in full. The Administrative Assistant (Job Description attached) would perform various functions to assist the Public Defender in carrying out their duties and would serve as the first point of contact for members of the public. They would be responsible for preparing and typing various motions, orders, and other legal forms as well as briefs and correspondence. They would assist with inquiries from attorneys, parties, victims, witnesses, and others regarding departmental procedures, schedules, case information, and other matters. They would also assist the Public Defender Administrator with scheduling of court hearings, preparing updates, and ensuring personnel are notified.

As noted in the MIDC Grant Agreement, this position would be fully funded by the State of Michigan and no additional costs would be borne by the County. The County's local share is fixed and does not fluctuate.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The local share under the MIDC Grant Agreement is fixed, so there is no additional costs to the County under the MIDC Grant Program to add this role and it has already been approved in the Grant Agreement.

RECOMMENDATION:

Approve the Job Description and Posting of the Administrative Assistant – Public Defender's Office as presented.

CASS COUNTY
JOB DESCRIPTION

Administrative Assistant – Public Defender's Office

Supervised by: Public Defender Administrator
Supervises: N/A

Position Summary:

Under the supervision of the Public Defender Administrator, assists in maintaining the financial records of the department, includes balancing the various department budgets with the reports of the Controller's Office. Supervises the office support staff of the department. Provides secretarial and administrative support functions for the Public Defender's Office. Performs a variety of support tasks for the department.

Essential Functions:

1. Prepares and types various motions, orders, and other legal forms and documents. Types briefs and correspondence for the public Defender's office. Proofreads documents for spelling, punctuation, grammar, and format.
2. Answers inquiries of attorneys, parties, victims, witnesses, and others regarding departmental procedures, schedules, case information and other matters.
3. Tracks the schedule of upcoming court hearings, prepares updates, and ensures that appropriate personnel are notified. Prepares orders for payment of witness fees as applicable.
4. Maintains payroll and personnel records for the department employees, including overtime and supplementary payments.
5. Assists with the accounts payable function of the department, includes coding, checking, entering to the computer.
6. Provides a variety of secretarial and administrative support services for the Public Defender's office and provides support to other clerical staff with regards to all of the above duties.
7. Assists the Public Defender Administrator with the administrative activities such as monitoring the approved budget to ensure line items are not over expended.
8. Codes bills and prepares vouchers for payment of invoices and expenses.

This list may not be inclusive of the total scope of job functions to be performed. Duties and responsibilities may be added, deleted, or modified at any time.

Required Knowledge, Skills, Abilities and Minimum Qualifications:

The requirements listed below are representative of the knowledge, skills, abilities, and minimum qualifications necessary to perform the essential functions of the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the job.

Requirements include the following:

- Three years of related experience in performing responsible administrative assistant, office administration or legal secretary duties.

- Associate degree preferred but not required.
- Valid Driver's License.
- Working knowledge of computers and modern office practices and procedures.
- Ability to communicate effectively, verbally and in writing, and have the ability to pay attention to detail.
- Demonstrated ability to maintain professional integrity and respect for colleagues, co-workers, and the ability to effectively meet and deal with the public.
- Ability to maintain office confidentiality and handle stressful situations.

Physical Demands and Work Environment:

The physical demands and work environment characteristics described here are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is frequently required to sit and to use hands to finger, handle, or feel objects, tools, or controls. The employee is often required to talk or hear and view written documents. The employee is occasionally required to walk or stand and reach with hands and arms. The employee must occasionally lift and/or move objects of light weight. The noise level in the work environment is typical of a busy office, ranging from quiet to moderate.

Recommended Salary: Grade 6

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: Contract for Indigent Defense Representation

REQUEST:

Approve FY23-24 Contract for Indigent Defense Representation

BACKGROUND:

As part of the program with MIDC, the County utilizes contractual attorneys to facilitate the indigent defense program. With the new changes to the program, there will be considerable coordination that occurs between the Public Defender Administrator and the attorneys contracted under this agreement. Essentially, the Public Defender Administrator will serve as the Management of Assigned Counsel for all applicable cases and will be responsible for the management of case assignments under this contract and oversight of work performed. I would also note that there are some significant changes to the contract for this year. In compliance with Standard 8 under MIDC, the contract no longer stipulates a set monthly fee for each attorney under contract. Rather, the attorneys will now be responsible for billing their work on an hourly basis. Additionally, with this change the pay schedule will be revised to coincide with payment occurring each AP cycle. The overall goal of the new agreement is to ensure compliance with MIDC standards and working to support the new program as outlined in the previous items. This contract is proposed for a one-year term, in part, as this gives a one-year period to evaluate how the program changes and MIDC standards are implemented and ensure that everything runs smoothly before considering a longer term. This is in the best interests of both parties.

As noted for the previous MIDC-related items, the costs under this contract to the County are fixed at the local share contribution of $256,333.01. So, with respect to standard 8, the County's costs will not increase as compared to prior years under the new contract.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The County's local share under the MIDC Program is fixed at $256,333.01 annually and does not fluctuate. Therefore, any changes in the costs will be borne by the State of Michigan.

RECOMMENDATION:

Approve the FY23-24 Contract for Indigent Defense Representation as presented.

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

COUNTY OF CASS, STATE OF MICHIGAN
CONTRACT FOR INDIGENT DEFENSE REPRESENTATION, FY23-24

I. PARTIES

a. County of Cass, a Michigan Municipal Corporation, ("CASS COUNTY");

b. Four independent, non-affiliated attorneys, who may be identified by the name "CASS COUNTY DEFENDERS" (individually and collectively "ATTORNEYS").

II. TERM

The term of this Amended Agreement shall be from October 1, 2023 through and including September 30, 2024, subject to receiving state funding from the state through the Michigan Indigent Defense Commission ("MIDC").

III. DEFINITIONS

a. "Indigent": any person who meets the requirements of MCLA 780.991(11)(3)(B).

b. "Misdemeanor": as defined by MCL 761.1(n) and a violation of a penal law of this state that is not a felony or a violation of an order, rule, or regulation of a state agency that is punishable by imprisonment of not more than 1 year or a fine that is not a civil fine as well as ordinance violations which are punishable as misdemeanors. Traffic offenses are not included within the scope of this contract.

c. "Felony": as defined by MCL 761.1(f) and a violation of a penal law of this state for which the offender, upon conviction, may be punished by imprisonment for more than 1 year or an offense expressly designated by law to be a felony.

d. "ATTORNEYS": as used in this contract, means four independent, non-affiliated attorneys, more specifically identified as: Robert A. Kardatzke, Gregory H. Feldman, Nicholas R. Hogue and Robert W. Drake—collectively known as the "CASS COUNTY DEFENDERS".

e. "MAC MANAGER": as used in this contract, means the Managed Assigned Counsel Manager, who oversees attorney assignments, attorney use of expert/investigator fees, attorney training mandates, conflict assignments, and collaborates with CASS COUNTY and MIDC staff regarding MIDC related oversight and compliance.

f. "APPOINTMENTS": The CASS COUNTY DEFENDERS will be appointed for parties determined to be indigent by a judicial officer of the Court after first arraignment in criminal cases. The scope of representation includes representing the indigent party in all proceedings through initial sentencing in criminal cases. ATTORNEYS are responsible for providing representation in Court and outside Court at all critical stages of a case.

Specific Case assignments will be made by the MAC MANAGER who will make assignments taking into consideration caseload, complexity of each case, and the individual skills and experience of each of the ATTORNEYS. Subject to MCR 2.117(B)(3)(b) and any applicable MIDC Standards and the Professional Rules of Conduct. The same

ATTORNEYS will continuously represents and personally appears at every court appearance throughout the pendency of the case. However, indigent criminal defense systems may exempt ministerial, nonsubstantive tasks, and hearings from this prescription.

The ATTORNEYS must give priority to handling cases assigned pursuant to the terms of this contract over any other manners the ATTORNEYS may be handling as part of their private practice.

The ATTORNEYS shall not seek adjournments of hearings for cases assigned pursuant to the terms of this contract because of a scheduling conflict with a case that is part of their private practice, and the ATTORNEYS will make it a priority to manage each case assigned to each particular attorney from appointment to conclusion to provide continuity to the persons being represented.

ATTORNEYS shall be in substantial compliance with maximum caseload limits of: Felonies: 150 cases per year, per ATTORNEY or Non-Traffic Misdemeanors: 400 cases per year, per ATTORNEY, or a mixed caseload of proportional sizes as described herein. In the event these caseload limits are exceeded, CASS COUNTY and the ATTORNEYS shall meet to develop a corrective action plan.

IV. COVENANTS OF THE ATTORNEYS:

a. Commencing October 1, 2023 through and including September 30, 2024, the ATTORNEYS shall provide legal defense services as follows:

    i. Appearance after first arraignment through sentencing in all new felony and misdemeanor criminal matters that carry a risk of incarceration in jail or prison; including juveniles in adult Court as a result of an automatic or traditional waiver subject to the requirement that the MAC MANAGER utilize available MIDC funds to pay for Conflict Counsel to handle misdemeanors as appropriate to address caseload sizes of the ATTORNEYS as well as jury trial backlogs which impact the ATTORNEYS' availability.
    ii. Appearance at all hearings related a probation violation(s) after appointment and through sentencing on the probation violation(s)
    iii. Appearance at hearings on extradition matters
    iv. Appearance at all hearings regarding violations of Personal Protection Orders through sentencing
    v. Appearance at all hearings and proceedings regarding appeals from District Court to Circuit Court with the ability to seek additional payment, beyond the terms of this contract, from the MAC MANAGER for such appeals if there are MIDC funds available to cover the costs of such appeals with billing done consistent with the fee schedule for Conflict Counsel at the rate of $118.21 per hour

specifically excluding providing services for indigent defense counsel at first arraignment which are the responsibility of the MAC MANAGER.

The ATTORNEYS shall not be assigned to cases involving minor offenses in the District or Probate Court in which the presiding Judge has ruled that, upon conviction, the punishment would not include incarceration, nor shall the ATTORNEYS be appointed in any child protective proceeding. Except as provided for herein, the ATTORNEYS are not required to provide representation for appeals of convictions, post-trial, or post-sentencing proceedings.

b. In the event a substitute attorney is needed by the ATTORNEYS to fill in at court proceedings, the ATTORNEYS shall obtain consent from their client for a substitution and make prior contact with assigned Judge and provide the name of the proposed substitute attorney as well as details of the substitute attorney's qualifications along with the proposed dates the substitute attorney would be acting for the ATTORNEYS.

c. In the event that the Court enters an Order allowing withdrawal by one of the ATTORNEYS from a case assigned pursuant to this contract, the MAC MANAGER will assign one of the remaining ATTORNEYS to handle the case and the newly assigned ATTORNEY shall file an Appearance with the Court and serve the same on all interested persons except where there is a showing that all ATTORNEYS from the CASS COUNTY DEFENDERS have a conflict of interest after which Conflict Counsel shall be assigned by the MAC MANAGER as specified herein. In the event that one of the ATTORNEYS and his client agree that another ATTORNEY from the CASS COUNTY DEFENDERS should handle a case, the withdrawing ATTORNEY and his client along with the new ATTORNEY shall sign and file a Substitution of Appearance with the Court and serve the same on all interested persons.

d. The ATTORNEYS shall not represent indigent defendants arising out of the same transaction or occurrence. In the event of a criminal transaction or occurrence that results in criminal charges against four or more defendants, in which case Conflict Counsel shall be appointed as specified herein.

e. In the event Conflict Counsel needs to be appointed for an indigent individual because of criminal charges being filed against more than four defendants; a conflict of interest by one or more of the ATTORNEYS; or other good cause, the following process shall be utilized:

   i. The MAC MANAGER shall be notified of the need for the appointment of Conflict Counsel;
   ii. The MAC MANAGER shall develop and maintain a list of private attorneys willing to serve as conflict counsel who also meet the qualifications set forth in paragraphs IV. f.-y., inclusive, as set forth herein;
   iii. Conflict Counsel shall be compensated by the COUNTY as approved by the MAC MANAGER as follows:
      1. $118.21 per hour for misdemeanor cases
      2. $130.03 per hour for low severity felony cases
      3. $141.82 per hour for life or high severity felony cases

   As well as, reimbursement for actual mileage costs, reimbursed at Cass County's standard mileage reimbursement rate, set on January 1st of each year provided that Conflict Counsel utilized the standard billing form which should be completed and submitted for payment to the MAC MANAGER, preferably after each client contact, but in all events within 14 days after sentencing occurs.

f. All of the ATTORNEYS have and shall continue to have during the term of this contract the following minimum qualifications:

   i. Juris Doctorate degree from an ABA accredited law school
   ii. Licensed to practice law in Michigan
   iii. Member in good standing with the Michigan State Bar Association
   iv. Training, experience and skill in criminal law work sufficient to effectively handle cases assigned pursuant to this contract
   v. Understand and comply with all applicable federal and state statutes, constitution and case law
   vi. Understand and comply with applicable Michigan Court Rules
   vii. Understand and comply with the Michigan Rules of Professional Conduct
   viii. Understand and comply with ABA Standards of Practice
   ix. Maintain an office in Cass County
   x. Maintain appropriate means of contact to Court and Clients, including but not limited to:
      1. Telephone
      2. E-mail address
      3. Internet access
   xi. Compliance with MIDC Standards as approved by the Department of Licensing and Regulatory Affairs (LARA).

g. The ATTORNEYS shall annually complete at least twelve (12) hours of continuing legal education as required by MIDC as provided in MCL 780.991(2)(e). ATTORNEYS shall have reasonable knowledge of substantive Michigan and federal law, constitutional law, criminal law, criminal procedure, rules of evidence, ethical rules and local practices. ATTORNEYS have a continuing obligation to have reasonable knowledge of changes and developments in the law. ATTORNEYS shall have reasonable knowledge of forensic and scientific issues that can arise in a criminal case, the legal issues concerning defenses to a crime, and be reasonably able to effectively litigate those issues. ATTORNEYS shall be reasonably able to use office technology commonly used in the legal community and technology used in the applicable court system. ATTORNEYS shall be reasonably able to effectively review materials that are provided in electronic and other formats as well as an ability to effectively investigate, analyze and prepare to defend each case assigned.

h. The ATTORNEYS shall make initial contact with clients in conformity with MIDC standards such that when a client of the ATTORNEYS is in local custody, ATTORNEYS shall conduct an initial, confidential interview within three (3) business days after appointment and when a client of the ATTORNEYS is not in custody, promptly deliver an introductory communication so that clients may follow up to schedule a confidential meeting. For clients in the custody of the Michigan Department of Corrections or detained in custody elsewhere, the ATTORNEYS shall make arrangements for confidential client contact within three (3) business days if videoconference or telephonic access is provided to the ATTORNEYS.

i. ATTORNEYS shall conduct client interviews throughout the course of representation as necessary to effectively conclude each case by the provision of timely, high quality and effective representation and to keep each client informed throughout the life of each case. The purpose of interviews and ongoing communications is to (1) establish an effective relationship with each indigent client; (2) review the details of all charges; (3) determine whether motions including motions for pretrial release are appropriate; (4)

evaluate the need for experts and investigators; (5) evaluate client's physical, mental and other needs including the need for an accommodation because of disability (including sign language interpretation) or the use of a foreign language interpreter; (6) to ensure clients are advised not to discuss the facts and circumstances of their arrest or allegations against them with cellmates, law enforcement, family or anyone else without counsel present; (7) explain the trial process and prepare for trial if necessary; and (8) review the pre-sentence investigation report and sentencing process with the client prior to sentencing.

j. The ATTORNEYS shall conduct all individual client interviews in a private and confidential setting prior to the date of the next court proceedings to the extent reasonably possible.

k. The ATTORNEYS shall evaluate whether each client is capable of participation in his/her representation, understands the charges, and has some basic comprehension of criminal process and procedure. The ATTORNEYS have a continuing obligation to evaluate client capacity and competency, and where appropriate, to file appropriate motions with the Court concerning a client's capacity or competency to stand trial or to enter a plea pursuant to MCR 6.125 and MCL 330.2021. ATTORNEYS shall take appropriate action when there are any questions about a client's competency.

l. When the ATTORNEYS are unable to effectively communicate with clients because of language or communication barriers, the ATTORNEYS shall take whatever steps are necessary to fully explain the proceedings in a language or form of communication that the client can understand. ATTORNEYS need to take reasonable steps which may include seeking the appointment of a sign language interpreter by making contact with the COURTS' ADA Coordinator or seeking the appointment of a foreign language interpreter by making contact with the COURTS' Language Access Coordinator or taking other action pursuant to MCR 1.111 to assist with pretrial preparation, interviews, investigation, and in-court proceedings.

m. The ATTORNEYS shall conduct an independent evaluation and investigation of each client's charge(s) and the alleged offense(s) as promptly as practicable. When appropriate, the ATTORNEYS shall retain an investigator or expert to assist with the client's defense or rebut the prosecution's case consistent with fee schedules approved and funded by MIDC. ATTORNEYS have a continuing duty to evaluate each case for appropriate defense investigations or expert assistance taking into consideration the wishes of each client and the client's version of the facts at issue.

n. The ATTORNEYS shall, at their own expense, protect, defend and indemnify and hold harmless CASS COUNTY, its elected and appointed officials, employees and agents from all claims, damages (including but not limited to direct, indirect, incidental, consequential, special and punitive damages), costs lawsuits and expenses including, but not limited to, all costs from administrative proceedings, court costs, and attorney fees, that may be incurred as a result of any acts, omissions or negligence of the ATTORNEYS, their employees or agents or their subcontractors or sub-subcontractors, or any of their officers, employees or agents which may arise out of this contract (the indemnification responsibilities of the ATTORNEYS shall include the sum of damages, costs and expenses which are in excess of the sum paid out on behalf of or reimbursed to CASS COUNTY, its elected and appointed officials, employees and agents or by the insurance coverage obtained and/or maintained by the selected ATTORNEYS pursuant to the requirements of this contract).

o. The ATTORNEYS shall, at their own expense, carry Professional Liability Insurance at all times during this contract, ensuring it is in effect and the ATTORNEYS shall be responsible for insuring all customarily used practice equipment and all materials, which may be used and/or lek at the work site such that neither CASS COUNTY shall be responsible for any loss or damage to the tools and materials of the ATTORNEYS. Upon execution of this contract, the ATTORNEYS shall provide CASS COUNTY with proof of Professional Liability Insurance, and if any of the required insurance coverages expire during the term of this contract, the ATTORNEYS shall deliver renewal certificates to CASS COUNTY at least ten (10) days prior to the expiration date.

p. The ATTORNEYS have not and shall not offer personal gifts, gratuities, credits or other benefits of economic value to any of CASS COUNTY's Elected Officials, Department Heads, and/or County employees as a result of their official position or business.

q. The ATTORNEYS, as required by law, shall not discriminate against any employee or applicant for employment with respect to hire, tenure, terms, conditions or privileges of employment, or a matter directly related to employment, because of race, color, religion, national origin, age, sex, or disability that is unrelated to an individual's ability to perform the duties of a particular job or position.

r. The ATTORNEYS may maintain a private practice; however, the ATTORNEYS shall give priority to handling their obligations set forth in this contract over private practice matters and shall not seek adjournment of hearings on cases subject to this contract because of a scheduling conflict with a case that is part of their private practice.

s. The ATTORNEYS shall not accept anything of value from a defendant the ATTORNEYS are appearing on behalf of pursuant to this contract or from a defendant the CASS COUNTY DEFENDERS were appointed to provide legal services to pursuant to this contract.

t. The ATTORNEYS must maintain written records related to the services performed including minimum written case documentation, for each appointed case, as follows and in substantial conformity with the Indigent Defense Case Tracker, which shall be submitted along with monthly invoices:

   i. Docket number
   ii. Date appointed
   iii. Defendant Name
   iv. Date of initial interview (whether Defendant was in or out of custody)
   v. Dates of all subsequent contacts
   vi. Dates of all court appearances

u. The ATTORNEYS shall keep adequate records of all services rendered on behalf of clients pursuant to this contract and shall make all financial and administrative records, excluding client-related confidential documents, available to CASS COUNTY and their designees or representatives as may be reasonably directed. This provision however, shall not be construed so as to require any disclosure which would violate ATTORNEYS' duties under the Rules of Professional Conduct to preserve as confidential client confidences.

v. ATTORNEYS individually and collectively guarantee continued performance of their respective obligations under this contract during the term of this contract regardless of their present or future organizational composition, and regardless of their employment status relative to any law firms.

w. ATTORNEYS shall not assign, subcontract or otherwise transfer any of their obligations under this contract without the prior written approval of CASS COUNTY.

V. COVENANTS OF CASS COUNTY

CASS COUNTY agrees as follows:

a. To compensate the ATTORNEYS for the performance of the services provided by the ATTORNEYS under the terms of this contract as set forth below.

b. To pay the ATTORNEYS pursuant to the following uncapped fee schedule as set forth by MIDC:

    1. $118.21 per hour for misdemeanor cases
    2. $130.03 per hour for low severity felony cases
    3. $141.82 per hour for life or high severity felony cases

   Time will be billed to nearest quarter hour.

   Travel time for appearances is not billable.

   If assigned counsel appears in court for more than one appointed case in one day, the total time spent will be equally divided among all cases.

c. Payment of the sum set forth in V. b. above shall be made by CASS COUNTY beginning with an initial pay date of October 13, 2023, and occurring on Friday every other week subsequent to October 13, 2023. Pay dates will be as follows:

    i. October 13, 2023
    ii. October 27, 2023
    iii. November 10, 2023
    iv. November 24, 2023
    v. December 8, 2023
    vi. December 22, 2023
    vii. January 5, 2024
    viii. January 19, 2024
    ix. February 2, 2024
    x. February 16, 2024
    xi. March 1, 2024
    xii. March 15, 2024
    xiii. March 29, 2024
    xiv. April 12, 2024
    xv. April 26, 2024
    xvi. May 10, 2024
    xvii. May 24, 2024

xviii. June 7, 2024
xix. June 21, 2024
xx. July 5, 2024
xxi. July 19, 2024
xxii. August 2, 2024
xxiii. August 16, 2024
xxiv. August 30, 2024
xxv. September 13, 2024
xxvi. September 27, 2024

Each ATTORNEY will submit a invoice to the MAC MANAGER, and/or the CASS COUNTY employee processing MIDC vouchers in a format in substantial conformity with paragraph (t), above. These vouchers must be submitted no later than the Friday preceding a scheduled payday.

If payday falls on a holiday, or the County offices' will be closed for any reason, ATTORNEYS will be paid the day prior to any holiday or closure.

d. Payments shall be made in a timely manner, as time is of the essence.

e. CASS COUNTY shall be responsible for payment of all witness fees, service of process fees, mileage/transportation costs for witnesses, expert witness fees, independent investigator fees, and/or independent lab testing incurred by the ATTORNEYS and approved by the MAC MANAGER, in substantial conformity with applicable fee schedules established by MIDC and approved as allowable expenses by Cass County's MIDC grant.

f. In the event a substitute attorney is needed for the ATTORNEYS, after the ATTORNEYS obtain consent from their client and make prior contact with the presiding Judge and provide the name of the proposed substitute attorney as well as details of the substitute attorney's qualifications along with the proposed dates the substitute attorney would be acting for the ATTORNEYS, the presiding Judge shall timely notify the ATTORNEYS of whether or not the request for substitute attorney is approved or denied (approval will not unreasonably be withheld taking into consideration all of the facts and circumstances of each situation where a request for substitute attorney is made).

g. The indigent criminal defense system shall make all reasonable efforts to provide necessary accommodations to ensure compliance with MIDC standards including the need for private discussions between clients and the ATTORNEYS at facilities controlled by CASS COUNTY and the COURTS including locations at the Law & Courts Building and in the County Jail.

h. The indigent criminal defense system shall make all reasonable efforts to ensure the ATTORNEYS are provided with copies of all relevant documents which are available, including charging documents, police reports, reports/assessments/recommendations regarding pretrial release, and other discoverable material at no cost to the ATTORNEYS.

VI. TERMINATION

a. This contract may be terminated by CASS COUNTY as to one or more of the ATTORNEYS in the event any of the following occur:

   i. If one or more of the ATTORNEYS fails to perform his or her obligations under this contract in a manner satisfactory to CASS COUNTY, provided however, that CASS COUNTY shall not have the right to determine the quality of legal services rendered;

   ii. CASS COUNTY finds that one or more of the ATTORNEYS has not provided adequate legal representation for defendants at first arraignment according to the duties set forth herein, applicable court rules, rules of professional conduct, state and federal law, as well as any other factors CASS COUNTY determines are appropriate;

   iii. State legislation is enacted whereby any of the following occur:

      1. State funding for indigent defense supersedes county funding and State law or regulation either prohibits the continuation of this contract or will not permit CASS COUNTY to utilize said State funding to defray its obligations under this contract; or

      2. Future MIDC standards adopted by LARA will create a substantial additional burden for the ATTORNEYS in the delivery of the services the ATTORNEYS are required to deliver pursuant to this contract.

b. In the event this contract is terminated pursuant to VI. a. iii. above, the parties shall be under an affirmative duty to renegotiate this contract in good faith to conform this contract to such legislative requirements so as to permit CASS COUNTY to be eligible for receiving State funding for indigent defense. However, this subsection shall not be construed so as to mandate the parties to reach any agreement.

c. Should this contract be terminated as to one or more of the ATTORNEYS, the terminated ATTORNEY(S) shall be entitled to and CASS COUNTY is obligated to pay for the ATTORNEYS' legal services as set forth in this contract and the remaining ATTORNEYS shall be required to handle all contractual obligations including appearances at first arraignment at no additional cost to CASS COUNTY.

VII. DEATH, DISABILITY OR LICENSE SANCTIONS

a. In the event one of the ATTORNEYS dies, becomes disabled, or is otherwise unable to work as an attorney, or suffers the suspension or revocation of his/her license to practice law in the State of Michigan, then the remaining ATTORNEYS and CASS COUNTY shall meet as soon as possible after such event for the purpose of selecting a replacement attorney, if appropriate and necessary, with such appointment to take place within 30 days of the notice of the terminating event. Between the time of such notice and the selection of an appropriate replacement attorney to the extent possible and in conformity with Michigan Court Rules:

i. The remaining ATTORNEYS shall fulfill the obligations set forth in this contract.
ii. All parties to this contract shall operate in conformity with the requirements of this contract regarding requests for substitute attorneys as set forth herein.

VIII. GOVERNING LAW

This contract shall be construed in accordance with the laws of the State of Michigan, the Rules of Professional Conduct for attorneys, the Canons of Judicial Conduct, the Michigan Court Rules, the United States Constitution and the Constitution of the State of Michigan. In the event of a conflict between the common law of the State of Michigan regarding contracts and the Court Rules, Rules of Professional Conduct or Cannons of Judicial Conduct, the later shall be controlling. Neither the ATTORNEYS nor CASS COUNTY shall be deemed to be the drafting party with respect to the terms of this contract.

IX. ADMINISTRATION AND NOTICE

When notice is required under the terms of this contract, notice shall be deemed properly served upon a party if it is in writing and mailed, postage prepaid and properly addressed as follows:

If to CASS COUNTY:

Matthew Newton
Cass County Administrator
120 N. Broadway Street
Cassopolis, MI 49031

If to the ATTORNEYS:

Robert W. Drake
Attorney at Law
205 Spaulding Street
Dowagiac, MI 49047

IN WITNESS WHEREOF, the parties have executed this contract on the dates indicated opposite their names:

	CASS COUNTY
Dated:____________________, 2023	____ Jeremiah Jones Chair, Cass County Board of Commissioners
Dated:____________________, 2023	____ Matthew Newton, Cass County Administrator

	THE CASS COUNTY DEFENDERS/ATTORNEYS
Dated:____________________, 2023	____ Robert W. Drake
Dated:____________________, 2023	____ Gregory H. Feldman
Dated:____________________, 2023	____ Robert A. Kardatzke
Dated:____________________, 2023	____ Nicholas R. Hogue

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: September 7, 2023

RE: FY 23 Budget Amendments

REQUEST:

Approve FY 23 Budget Amendments.

BACKGROUND:

At the August 17th Committee of the Whole Meeting FY 23 Budget Amendments were recommended to move forward to the Consent Agenda for the September 7th Regular Meeting. In the interim time, some additional amendments became necessary, so the item was moved under new Business to be able to allow for review and any questions concerning the added items. The Original Amendments from August 17th and the proposed additional amendments are attached as separate items for your review. Descriptions for each item are contained in the attachments.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The General Fund – Fund Balance Allocation is reduced $18,000.00, all other adjustments to remaining funds are budget neutral and do not increase overall expenditures.

RECOMMENDATION:

Approve FY 23 Budget Amendments as presented.

Adjustments Requiring BOC Approval - August 17, 2023:

Account #	Fund / Dept	Account Name	Cause	R = Revenue E = Expense	Increase	Decrease
101-331-703.418	Marine Law Enforcement	Part Time Wages	Expenditures for money received from different Lake Associations	E	4,000	
101-331-717.418	Marine Law Enforcement	FICA	Expenditures for money received from different Lake Associations	E	800	
101-331-722.418	Marine Law Enforcement	Workers Compensation	Expenditures for money received from different Lake Associations	E	200	
101-528-801.000	Waste Collection/Disposal	Professional Services	Household Hazard Waste Day	E	25,000	
101-000-543.325	General Fund	General	MCOLES Academy Assistance	R	48,000	
101-000-699.050	General Fund	Fund Balance Allocation	Fund Balance Allocation	R		18,000
201-000-665.000	County Road Commission	Interest Income	No Budget Previously - Road Commission $$	R	100,000	
201-449-960.000	County Road Commission	Miscellaneous Expense	No Budget Previously - Road Commission $$	E	100,000	
213-430-816.000	Animal Control Donation Fund	Veterinary/K-9 Costs	Veterinary care, treatments, and vaccinations	E	5,000	
213-000-674.000	Animal Control Donation Fund	Donations	Donations received higher than budgeted	R	5,000	

Adjustments Requiring BOC Approval - Sept 7, 2023:

Account #	Fund / Dept	Account Name	Cause	R = Revenue E = Expense	Increase	Decrease
284-191-685.000	Opioid Settlement	Opoid Settlement Revenue	Settlement Revenues	R	280,000	
284-191-596.000	Opioid Settlement	Revenue from Local Units	Contributions for Sobriety Event from Partner(s)	R	1,500	
284-191-960.000	Opioid Settlement	Miscellaneous Expense	Sobriety Event	E	6,000	
101-000-640.907	General Fund	Equalization Service Revenue	Designated Assessor & Additional Revenues	R	8,200	
101-257-801.000	Equalization Dept	Professional Services	Designated Assessor & Additional Expenses	E	8,200	

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: August 24, 2023

RE: FY 24 and FY 25 General Appropriations Act Resolution

REQUEST:

Approve R-147-23 FY 24/25 General Appropriations Act.

BACKGROUND:

The Recommended FY 24 Budget was presented during the August 10th Regular Meeting. At the August 24th Special Meeting a proposed budget was finalized. A Notice of Public Hearing was published in the newspaper on August 31st for the September 7th Regular Meeting. Following the completion of the Public Hearing, the Board of Commissioners can adopt R-147-23 that would provide for the adoption of the Proposed Budget as finalized on August 24th, subject to all applicable County policies and conditions set forth in the resolution.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below: (Ex: Administration, Maintenance, HR, and IT)

Administration

FINANCIAL ANALYSIS:

The FY 24 and FY 25 General Appropriations Act establishes the budget for all County Funds for the upcoming year. The FY24/25 Budget recommends total expenditures across all County funds of $35,083,335.00 and $31,221,858.00 for FY 24 and FY 25 respectively.

RECOMMENDATION:

Adopt R-147-23 as presented.

120 N. Broadway, Suite 200 ◊ Cassopolis, MI 49031
Telephone (269) 445-4420 ◊ Fax (269) 445-8978

CASS COUNTY BOARD OF COMMISSIONERS

R-147-23

FISCAL YEAR 2024 AND FISCAL YEAR 2025 GENERAL APPROPRIATIONS ACT

WHEREAS, the Uniform Budgeting and Accounting Act (Public Act 2 of 1968) provides a system of unified procedures for the preparation and execution of budgets for units of local government; and

WHEREAS, the County Administrator has prepared a recommended budget as required by Public Act 2; and

WHEREAS, it is the intent of the Board of Commissioners to provide for the solvency of county fiscal operations by adopting an Appropriations Act as required by law; and

WHEREAS, the Board of Commissioners, in accordance with the Uniform Budgeting and Accounting Act, held a public hearing on the FY 2024 and FY 2025 budget on September 7, 2023, after proper notice was published in a newspaper of general circulation.

NOW, THEREFORE, BE IT RESOLVED by the Cass County Board of Commissioners that this General Appropriations Act is adopted for October 1, 2023 – September 30, 2024 and October 1, 2024 – September 30, 2025 and provides by departmental activity, the budgets as approved and amended by the Board this date; and

BE IT FURTHER RESOLVED that this General Appropriations Act reflects the application of $814,472.00 and $2,638,618.00 respectively from the General Fund fund balance for a FY 2023-2024 and FY 2024-2025 balanced budget; and

BE IT FURTHER RESOLVED that the Board of Commissioners hereby adopts the budgets of the Other Funds as attached; and

BE IT FURTHER RESOLVED that this budget reflects a reasonable allocation of available resources to the various County departments, boards, and agencies, and allows for all mandated services, programs, and activities to be performed at or above reasonable, necessary, and serviceable levels; and

BE IT FURTHER RESOLVED that every appropriation is subject to all County policies as well as the conditions set forth in this resolution and that any modification, addition, or deletion, of such amounts hereby adopted shall be done in accordance with the policies and procedures established by the Board of Commissioners; and

BE IT FURTHER RESOLVED that the Board of Commissioners grants authority to appointed Boards and Commissions to manage their assigned budgets as adopted herein; and

BE IT FURTHER RESOLVED that it is understood that revenues and expenses may vary from those which are currently contemplated and may be changed from time to time by the Board of Commissioners during the 2024 and 2025 fiscal years as deemed necessary. Consequently, there may be a need to increase or decrease various portions of the approved budget and/or impose a hiring freeze and/or impose reductions in force due to unforeseen financial changes; therefore, the Board of Commissioners reserves the right to impose a hiring freeze at any time; and

BE IT FURTHER RESOLVED that those positions included in the budget and programs which are supported partially or in whole by grant, cost sharing, reimbursement, or other source of outside funding are only approved contingent upon the County receiving the budgeted revenues. Upon notification that budgeted funding of a position or program shall not be received, the Elected Official or Department Head shall immediately notify the County Administrator and that position shall be immediately removed if funding is exhausted; and

BE IT FURTHER RESOLVED that the County Administrator shall oversee the preparation and maintenance of accounts in every office to enforce this Act as adopted and that the Board of Commissioners permits the County Administrator to execute transfers between line items of departments so as to eliminate the necessity for budget amendments except between distinct departmental activities.

ADOPTED THIS 7th DAY OF SEPTEMBER 2023

ATTEST:

______________________________	______________________________
Monica McMichael, Clerk/Register	Jeremiah Jones, Chair
COUNTY OF CASS	CASS COUNTY BOARD OF COMMISSIONERS