CASS COUNTY
BOARD OF COMMISSIONERS

COMMITTEE OF THE WHOLE

October 19, 2023

5:00 PM

1. **CALL TO ORDER** – *Vice-Chair Laylin*
2. **INVOCATION** – *Commissioner Howie*
3. **PLEDGE OF ALLEGIANCE** – *Commissioner Marchetti*
4. **ROLL CALL** - *Clerk/Register Monica McMichael*
5. **PUBLIC COMMENT** (limit 3 minutes/person)
6. **ADDITIONS/DELETIONS TO AGENDA**
7. **APPROVAL OF THE AGENDA** – *Commissioner Locke*
8. **APPROVAL OF SEPTEMBER 21, 2023 COMMITTEE OF THE WHOLE MINUTES** – *Commissioner Lee*
9. **PRESENTATIONS (**Limit to 10 minutes)
   - **A.** **Medical Examiner Annual Report***, Dr. Joyce DeJong, WMU Homer Stryker M.D. School of Medicine*
   - **B.** **Woodlands Behavioral Healthcare Network** – *John Ruddell, Executive Director*
10. **COMMITTEE REPORTS**
11. **DISTRICT REPORTS**

    District 1 - Commissioner Laylin
    District 2 - Commissioner Lawrence
    District 3 - Commissioner Locke
    District 4 - Commissioner Jones
    District 5 - Commissioner Howie
    District 6 - Commissioner Barrera
    District 7 - Commissioner Marchetti
    District 8 – Commissioner Lee
12. **ADMINISTRATOR'S REPORT**
13. **FINANCE REPORT**
14. **VETERAN'S REPORT**
15. **COUNTY PARTNERS** (Limit to 5 minutes)
16. **ELECTED OFFICIALS**
17. **UNFINISHED BUSINESS**
18. **NEW BUSINESS**
    - **A.** Appointments

- **i.** Reappointment of Kevin Anderson to the Economic Development Corporation to a term expiring 09/30/2029
- **ii.** Appointment of Sheryl DeLuca to the Economic Development Corporation to a term expiring 09/30/2029
- **iii.** Appointment of Arrell Chapman to the Economic Development Corporation to a term expiring 09/30/2029
- **iv.** Reappointment of Tom Miles to the Community Corrections Advisory Board to a term expiring 09/30/2027
- **v.** Reappointment of Dianna McGrew to the Cass County Planning Commission to a term expiring 07/31/2026
- **vi.** Reappointment of Annie File to the Cass County Planning Commission to a term expiring 07/31/2026
- **vii.** Reappointment of Jayne Bailey to the Cass County Planning Commission to a term expiring 07/31/2026.
- **viii.** Appointment of Scott Swanson to the Veteran's Advisory Committee to a term expiring 09/30/2026.

B. Brownfield Assessment Grant

C. FMLA Policy

D. District Court Collections Clerk

E. Courts Fund Transfer – OnBase

F. RTA & CPLR Grant

G. PSC Budget

H. Discussion - Ambulance Service

I. CCTA Funding Request

19. BOARD MEMBER COMMENTS/ANNOUNCEMENTS

20. ADJOURNMENT

CASS COUNTY BOARD OF COMMISSIONERS
COMMITTEE OF THE WHOLE

September 21, 2023

Vice Chair Ryan Laylin called the meeting to order at 5:00 p.m. in the Commission Chambers on Thursday, September 21, 2023. Chair Jeremiah Jones offered the invocation. Commissioner Mary Howie let the Pledge of Allegiance to the Flag of the United States of America.

Chief Deputy Clerk/Register Heather Harding called roll:

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

COMMISSIONERS ABSENT: Joyce Locke.

STAFF PRESENT: County Administrator Matthew Newton

Commissioner Joyce Locke arrived at 5:03 pm.

PUBLIC COMMENT

Public comment occurred.

ADDITIONS/DELETIONS TO THE AGENDA

None.

APPROVAL OF THE AGENDA

Commissioner Marchetti moved, seconded by Commissioner Lee, to approve the September 21, 2023, Committee of the Whole Meeting Agenda. Motion carried by voice vote.

APPROVAL OF MINUTES

Commissioner Barrera moved, seconded by Chair Jones, to approve the August 17, 2023, Committee of the Whole minutes. Motion carried by voice vote.

PRESENTATIONS

Marcy Hamilton from the Southwest Michigan Planning Commission presented on Materials Management. The Solid Waste Management Plan has been replaced with Materials Management. Ms. Hamilton went on to explain the goals and timelines for the new plan. The

State will be providing funding for the plans with additional funds if the County partners with other counties. Ms. Hamilton indicated that the Southwest Michigan Planning Commission would like to partner with Cass County to assist with writing the plan. She went on to mention that Van Buren and Berrien may possibly want to partner with Cass County. The commissioners asked if Ms. Hamilton would send them the slideshow presentation for them to look over.

Chief Judge Carol Bealor presented a grants overview. Judge Bealor presented a slideshow of the important points in grant writing. She went on to explain that there are times when the deadlines do not always allow for these to appear at a regular board meeting. It may be necessary to call a special meeting to allow departments to apply for the grant or accept funds from the grant.

Commissioner Barrera stated that he would like to see a grant calendar. This would allow the commissioners to be able to see what has been applied for and what the timeline would be for the grant. Discussion followed. The commissioners agreed that the grant policy needs to go to the policy board to come up with policy changes.

COMMITTEE REPORTS

Commissioners Marchetti, Lee, Jones and Howie provided committee reports.

DISTRICT REPORTS

Commissioners Laylin, Lawrence, Locke, Barrera, Marchetti and Lee provided district reports.

ADMINISTRATOR'S REPORT

Administrator Matthew Newton shared the Administrator's Report. Commissioner Barrera indicated that he would like to see Administrator Newton discuss all items in the report. He went on to ask about the key milestones regarding the Historic Courthouse. Administrator Newton said there will be seven to eight major milestones. One of them being the footings for the stairs which will be happening soon. The rest of the dates are still being finalized and will be posted on the website.

Commissioner Barrera asked for more information on the interagency agreements. Administrator Newton went on to give the benefits of the interagency agreement with Cass County Facilities Department, COA, Woodlands, Cass County Medical Care Facility and Cass County Road Commission. The main benefit is less reliance on vendors and is a big cost savings for the county.

FINANCE REPORT

The Finance Report was in the packet.

VETERAN'S REPORT

Veteran's Service Officer Karee Krause shared the Veteran's Report.

COUNTY PARTNERS

Transportation Director Gerry Bundle informed the board that the Transportation Authority has no money. He asked the board for three installments of $50,000. The first installment is needed in October and two more in January and April. The board asked Mr. Bundle to forward a formal request with supporting documents to Administrator Newton.

ELECTED OFFICIALS

Cass County Prosecutor Victor Fitz, Chief Judge Carol Bealor and Drain Commissioner Jeff VanBelle offered updates.

UNFINISHED BUSINESS

None.

NEW BUSINESS

A. Appointment of Michael O'Rourke to the Solid Waste Planning Committee as Industry Representative to a term ending 6/1/2025

Commissioners agreed to move item A to the October 5, 2023, Regular Board Meeting agenda.

B. Board of Canvassers Reappointment

Commissioners agreed to move item B to the October 5, 2023, Regular Board Meeting agenda.

C. Board of Commissioners Bylaws

Commissioner Marchetti mentioned page 4, 5.3 Order of Business. She would like to go back to two public comments. One for agenda items only at the beginning of the meeting and the second would be for "true" public comment later in the meeting. She also stated that there is no mention of the meetings being recorded.

Commissioner Howie proposed holding a workshop to go over the rules of procedure line by line. Commissioner Barrera agreed that he would like to have a workshop to look further at the rules of procedure. Administrator Newton agreed with the workshop and the board agreed to move this item to a workshop that will be scheduled at a later date.

D. Operation Green Light

Commissioners agreed to move item D to the October 5, 2023, Regular Board Meeting agenda.

E. Discussion-Budget Committee

Commissioner Lee asked the board how they felt the budget process went. He would like to see a budget committee be formed to work closely with elected officials, department heads and administration. Vice-Chair Laylin mentioned workshops for budget planning. Commissioner Lawrence suggested quarterly meetings. Chief Deputy Clerk/Register Heather Harding reminded the board that next year will be a very busy election year. Having more meetings would be a hardship for the Clerk's office as well as other offices.

Administrator Matt Newton would like meetings that are goal oriented so that there is not wasted time for anyone involved. Chief Judge Carol Bealor agreed that adding more meetings would be difficult for most offices to attend. Commissioner Lee liked the idea of a workshop with the budget as a focus.

Commissioners agreed to add the budget process to the workshop mentioned earlier.

Vice-Chair Laylin took a 5-minute break at 7:01 pm.

Committee of the Whole resumed at 7:06 pm.

F. Congressionally Directed Spending/USDA Grant-Historical Courthouse

Administrator Newton indicated that the process has been a long one. There may need to be a special board meeting once the administration office gets the "okay" to approve funding. Commissioner Barrera asked if the board will be provided more documentation regarding the Historic Courthouse project and Administrator Newton informed them that there will be a project overview at the next meeting.

G. Interagency Facilities Agreement

Commissioner Barrera asked about the increases to mileage. Administrator Newton indicated that in the case of emergencies Facilities Director Dave Reiff is traveling further distances to get parts for the emergency.

Facilities Director Dave Reiff gave a brief history of his background. He gave the board a handout. He has been keeping track of all the calls he has taken. He did a side-by-side comparison of what he charged and what would have been charged had a vendor been called out to the repair. The cost savings in handling them is over $50,000.

Commissioners agreed to move item G to the October 5, 2023, Regular Board Meeting agenda.

H. Interagency Marketing Agreement

Administrator Newton informed the board that other Cass County agencies are using marketing vendors, and this will be a way to save money for all parties involved. There will be a flat fee and if the agency goes over a certain number of hours, they will be charged an hourly rate.

Commissioners agreed to move item H to the October 5, 2023, Regular Board Meeting agenda.

I. Remonumentation Contract Revision

Administrator Newton indicated that the revision was very small. One of the surveyors switched firms and it needed to be updated in the contract.

Commissioners agreed to move item I to the October 5, 2023, Regular Board Meeting agenda.

J. Solar & Wind Siting

Commissioner Marchetti asked that this resolution be forwarded to the Governor, State Representatives and State Senator so they are aware of the board's position.

Commissioners agreed to move item J to the October 5, 2023, Regular Board Meeting agenda.

K. Sheriff Department Wages

Sheriff Richard Behnke spoke regarding the recruitment and retention of deputies. The Cass County Sheriff's Department is the second lowest paid in the county. He did offer that a contract can be opened outside of the end date. He went on to say that his department recently lost a deputy to St Joseph County due to wages. Vice-Chair Laylin asked the board if this should move to the salary committee to consider. Discussion followed about whether the salary committee is the appropriate next step.

Prosecutor Victor Fitz spoke up from the public area asking when he would get resolution for his office from the salary committee. Chief Judge Carol Bealor went to the podium and asked for consistency. She went on to say that this issue is a "need", and she supports the Sheriff completely. She would like to see future discussions for all departments regarding salary and wages. As well as a plan that all departments can follow to have these things considered.

There was discussion about the role of the salary committee. Administrator Newton advised that a resolution was passed creating the salary committee and the board should look at the resolution and decide if changes need to be made.

Commissioners agreed to move item K to the Salary Committee for discussion.

L. Discussion-MIDC/Grants

The board thanked Chief Judge Carol Bealor for her presentation earlier in the meeting.

BOARD MEMBER COMMENTS

None.

ADJOURNMENT

Commissioner Lawrence moved, seconded by Commissioner Howie, to adjourn. Motion carried by voice vote.

The meeting adjourned at 7:39 p.m.

Approved: ____________________
Date

____
Ryan Laylin, Vice-Chair

____
Heather Harding, Chief Deputy Clerk/Register

Woodlands Behavioral Healthcare Network

Cass County Presentation

October 19, 2023

Mission Statement

Woodlands Behavioral Healthcare Network provides impactful behavioral healthcare services utilizing a respectful, inclusive, and positive approach.

The Team

- Board
  - Louie Csokasy – Chair
  - Clint Roach – Vice Chair
  - Jeanne Jourdan – Secretary
  - Rob Overholser – Treasurer
  - Ashlee Radzikowski
  - Jeremiah Jones
  - Joyce Locke
  - Leslie Baker
  - Mike Grice
  - Nadzieja Pocheki
  - Richard Palmisano
  - Scott Teter

- Leadership Team
  - John Ruddell – Executive Director
  - Mindi Nahikian – Clinical Director
  - Bob Weber – SUD Director
  - Keri Pantale – IDD Director
  - Beth Miller – Compliance Director
  - Erin Dixon – Quality Director
  - Pete Murphy – IT Director

Core Consumers

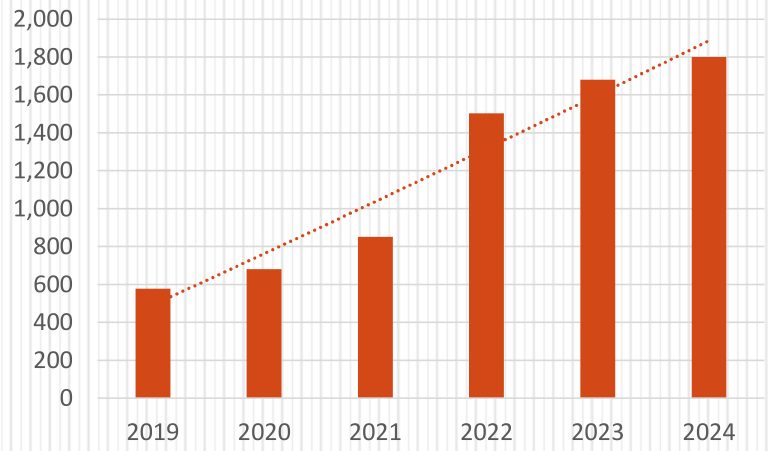
- “Severe & Persistent Mental Illness” (SPMI)
- “Intellectual & Developmentally Disabled” (IDD)
- “Substance Use Disorder” (SUD)
- “Crisis” – Mobile Crisis team & Intake

Recent Successes

- Mobile Crisis Team (on call 24 / 7 / 365)
- CARF accreditation to 2025
- Recipient Rights Audit passed
- SWMBH Audit passed (rank 4th of 8 in the region)
- Quality plan (path to improved care)
- Compliance plan (internal audits to ensure compliance with standards)
- Financial plan
  - Meet new reporting standards (SCA)
  - Improved communication with SWMBH & Cass County
  - Upcoming challenges

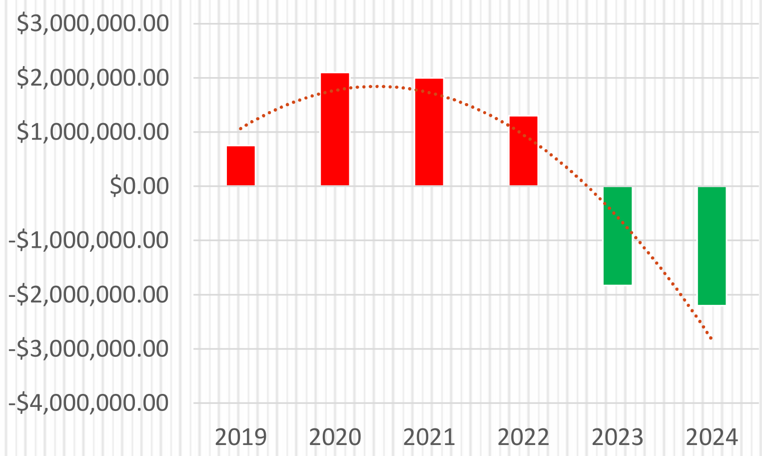
Client trends

- 2019 – 578 clients
- 2020 – 681 clients
- 2021 – 852 clients
- 2022 – 1,502 clients
- 2023 – 1,680 clients
- 2024 – 1,800 clients (estimated)



Medicaid Settlement trends

- 2019 - $750,000 sent back to SWMBH
- 2020 - $2.1 million sent back to SWMBH
- 2021 - $2.0 million sent back to SWMBH
- 2022 - $1.3 million sent back to SWMBH
- 2023 - $1.8 million income to Woodlands
- 2024 - $2.2 million income to Woodlands



County Appropriation & Mandatory Expenditures

	Actual FY 2019	Actual FY 2020	Actual FY 2021	Actual FY 2022	Estimated FY 2023
County Appropriation	195,000	114,000	114,000	114,000	114,000
PA 166 Local Obligation to SWMBH	114,400	91,296	91,296	68,192	45,088
State Inpatient Match	55,042	139,634	250,575	107,156	68,586
State GF Match	60,368	65,087	50,332	80,654	99,709
Surplus/(Deficit)	(34,810)	(182,017)	(278,203)	(142,002)	(99,383)

Revenue Overview

- $22 million total budget
  - $20 million Medicaid (90.9% of total)
  - $1 million State GF (4.5% of total)
  - $500,000 SUD block grant (2.3% of total)
  - $300,000 other grants (1.4% of total)
  - $114,000 Cass County appropriation (0.5% of total)
  - $85,000 Clients fee/3rd party insurance/misc revenue (0.4% of total)

Expense Overview

- Direct services
  - assessments, mobile crisis intervention, case management, medical clinic, etc. (85 employees = $8.25 million payroll & benefits)
- Contracted services
  - inpatient hospitals, community living services, specialized residential, etc. ($13 million)
- Building Costs
  - utilities/rent/repair & maint ($650,000)

Upcoming Opportunities

- Certified Community Behavioral Health Clinic (CCBHC)
  - *"A Certified Community Behavioral Health Clinic model is designed to ensure access to coordinated comprehensive behavioral health care. CCBHCs are required to serve anyone who requests care for mental health or substance use, regardless of their ability to pay, place of residence, or age - including developmentally appropriate care for children and youth. In addition, CCBHCs must provide care coordination to help people navigate behavioral health care, physical health care, social services, and the other systems they are involved in."*
- Facility Feasibility – how do we adapt our current facilities to meet the needs of the expanded CCBHC population, consolidate building costs
- Crisis Stabilization – short term, 24/7 care facility to stabilize adult & youth patients in crisis

Questions??

John Ruddell

johnr@woodlandsbhn.org

269-445-2451

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 13, 2023

SUBJECT: October 2023 Administrator's Report

Historical Courthouse

As noted last month, the CDS Grant through USDA was formally approved. We are still working through the final closing for said grant, but the project is beginning to pick up. Since the grant was approved, we have begun preparing for mobilization, layout, and miscellaneous removals in preparation for the major renovation work to begin. Over the next month, you will begin to see construction activity steadily increase as work ramps up.

MCF IT Transition

The County IT Department has completed a massive upgrade at the Medical Care Facility through bringing a new internal network online, the installation of 50 new computers, and the transition away from their current IT Services Provider. This has been a project long in the planning and we are excited to finally have embarked upon the final stage. The Medical Care Facility will have a much more robust IT infastrcture going forward and the County will transition to offering IT Helpdesk and network support. We anticipate brining a new IT Services Interlocal Agreement for the Board to adopt at the November Committee of the Whole Meeting.

MIDC/Public Defender

With the approval of the MIDC Grant and associated job descriptions, I am happy to report that the County has hired a new Public Defender Administrator, Tricia Smith. She began with the County on October 2nd and I hope you all join me in welcoming her to the County team. Over the course of the next couple of months, we will be working to complete renovations to the Public Defender Office at the Law & Courts Building to prepare for the permanent home for the Public Defender's Office.

MAC Conference

I atttended the Michigan Association of Counties Annual Conference in early October. It was a fantastic event and I learned a lot through the various training seminars. Two of them really stuck out to me. The first was a session on building an effective Multi-generational Workplace. It was facinating learning the statistics of how various generations approach their working lives and how we, as organizations, can find ways to help bridge the gaps that can arise between various generations and promote a positive, productive workplace. One of the big takeaways from that was the power of meeting in-person. In today's world, we are often inundated with technology and often deal with both the benefits and challenges that arise from relying more heavily on email, chat applications, and virtual meetings. However, the presenter at the MAC Conference noted that as much 70 to 80% of communication is non-verbal. And, the reliance on virtual means of communication can have a determinetal impact at times. So, particularly for important meetings and objectives, a physical meeting can make a big difference. Additionally, I was also very surprised to learn that baby boomers, not milenials had a bigger factor in driving work-from-home intiatives during the pandemic. Milenials actually represented the group most likely to want to continue working at the office. The second session that really struck me was a cybersecurity demonstration. They showed, in real-time, how easy it is for an attack to happen. In this case, the example was an email received indicating a job application. The host computer opened the file, clicked the enable editing button in Word, and the document closed. No other signs or indicators occurred that would lead anyone on the host machine to realize anything was happening. However, that one action allowed the attacking computer to begin a cyberattack and they showed how the process happens. In about 10 minutes, the host computer had every file locked down and a pop was on the screen indicating a ransom was due to recover files. I know how serious cybersecurity is, but had not realized how quickly or discreetly these attacks can really happen. It was an eye-opening experience and I am grateful that the County continues to take appropriate measures to reduce our cyberattack risk to the greatest extent that we can. Long story short, if in doubt of an emails legitimacy, do not open it, either report it to IT for them to investigate or reach out to the sender and confirm it's legitimate.

County Website

The website refresh has finally gone live. It brings with it several major changes that we hope will make the site more user-friendly and allow the public to more readily locate the content they are seeking. First, you will notice that the color scheme has changed. We made the decision to mimic the color palette that will be used in the Historic Courthouse Renovation to help provide a consistent branding effort. I think the colors are much more inviting. The meu was revised to included bigger menu text and items were reorganized slightly. A larger banner image is included to showcase the beautiful sites and events that happen across the County. The banner will continue to be updated with new rotating images over time. The main buttons of the homepage were redesigned and changed to highlight the content we see users of the site seeking most and make it more visually appealing. A new "How Do I" section was added to the homepage designed to help residents find answers to their most fequently asked questions. This will continue to evolve over time. A new calendar is included that allows us to have separate tabs for County meetings, events, and parks items. The bottom of the home page has a new graphic that reflects our County heritage. Throughout the remainder of the site, we've worked with offices/departments to facilitate revisions and changes to make improvements. All in all, I'm very excited about the results. I will admit, as with any website, the work is never done and it's a constant work in progress. If anyone has any feedback on the website they'd like to share, please reach out to me and let me know. We are working to compile any feedback and/or requested changes together to help guide us on any needed revisions we may look to make in the near future. I hope everyone enjoys the new site and please know, it will only continue getting better over time.

Michigan Works

Treasurer Anderson organized a meeting with Paul Kirk of the Kinexus Group who oversees Michigan Works. The meeting was well attended with representatives from the County, Village of Cassopolis, and the City of Dowagiac. I left the meeting truly excited about the prospect of working with Paul in the future to help drive workforce development and housing options across the County. This was just the beginning of what will likely be a series of planning related meetings, but I am excited to see what plans may come from exploring this partnership and leveraging all of the available resources the County can utilize for the betterment of all residents and businesses of Cass County.

Respectfully Submitted,

Matthew Newton
County Administrator

CASS COUNTY
FINANCE DIRECTOR

TO: CASS COUNTY BOARD OF COMMISSIONERS
FROM: JENNIFER RENTFROW / FINANCE DIRECTOR
DATE: SEPTEMBER 30, 2023
RE: FINANCIAL REPORT

GENERAL FUND BUDGET TO ACTUAL SUMMARY REPORT

Attached you will find the General Fund Budget to Actual Summary Report. The report reflects the fiscal year budget & year-to-date activity total from October 1, 2022 through September 30, 2023 (FYE 9/30/23).

Please note this is a preliminary report and is subject to change as it continues to be reviewed in depth to prepare for closing year-end and audit preparations.

NOTES:

As we transition into October and November, our primary focus will shift towards the completion of year-end closing procedures in preparation for the audit. I recently had a discussion with Alan Panter, and he has promptly forwarded the engagement letter for the FYE 23 audit, which is included following this financial report.

I will be sending this engagement letter to the Board of Commissioners via email as well. It's essential to note that the auditing firm, Yeo & Yeo, will be selecting a member of the Board of Commissioners to oversee specific inquiries as part of their risk assessment process. Additionally, please don't hesitate to reach out to Yeo & Yeo at any time if you have any concerns or matters of significance that you would like to discuss.

GENERAL FUND REVENUE BUDGET TO ACTUAL SUMMARY
AS OF 09/30/2023 (100% of Fiscal Year 2022-2023)

	ACTUAL @ 09/30/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR SEPTEMBER 2023	ACTUAL @ 09/30/2023	AVAILABLE BALANCE	% BDGT USED
REVENUE SOURCES LESS GRANT/REIMBURSEMENTS:							
FEES/SERVICES/PERMITS	1,955,036	2,100,572	2,158,772	110,893	1,701,540	457,232	78.82%
INTEREST & RENTS	218,456	143,500	391,359	(22,938)	312,858	78,501	79.94%
STATE FUNDING	2,447,186	2,690,504	3,132,676	149,920	2,699,253	433,423	86.16%
TRANSFERS IN	406,000	498,775	498,775	0	237,250	261,525	47.57%
TAXES	12,669,582	12,179,118	12,264,118	6,168,795	9,992,889	2,271,229	81.48%
SUB TOTAL	17,696,260	17,612,469	18,445,700	6,406,670	14,943,789	3,501,911	81.02%
GRANT/REIMBURSEMENTS:							
GRANTS	1,485,722	1,674,901	1,638,885	100,938	1,268,427	370,458	77.40%
LOCAL CONTRIBUTIONS	274,818	423,475	448,475	3,551	282,692	165,783	63.03%
REIMBURSEMENTS/OTHER REVENUE	571,290	230,300	237,600	11,416	231,599	6,001	97.47%
FUND BALANCE ALLOCATION	0	1,849,469	2,099,129	0	0	2,099,129	0.00%
SUB TOTAL	2,331,829	4,178,145	4,424,089	115,906	1,782,718	2,641,372	40.30%
TOTAL REVENUES	20,028,089	21,790,614	22,869,789	6,522,576	16,726,507	6,143,282	73.14%
TOTAL EXPENSES *(See Detail Below)*	19,641,932	21,790,614	22,869,789	2,018,593	20,494,763	2,375,026	89.62%

GENERAL FUND EXPENSE BUDGET TO ACTUAL SUMMARY
AS OF 09/30/2023 (100% of Fiscal Year 2022-2023)

	ACTUAL @ 09/30/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR SEPTEMBER 2023	ACTUAL @ 09/30/2023	AVAILABLE BALANCE	% BDGT USED
101 - BOARD OF COMMISSIONERS	164,246	202,033	256,533	25,917	240,838	15,695	93.88%
172 - ADMINISTRATOR	304,097	327,515	411,679	21,253	310,546	101,133	75.43%
191 - ACCOUNTING DEPT	334,283	466,112	466,112	36,043	446,414	19,698	95.77%
215 - CLERK/ROD	596,846	664,525	682,525	42,549	582,055	100,470	85.28%
228 - INFORMATION TECHNOLOGY	727,028	1,035,902	961,838	72,740	890,903	70,935	92.63%
233 - PURCHASING	131,058	155,000	175,000	8,687	151,773	23,227	86.73%
243 - PROPERTY DESCRIPTION DEPT	353,570	438,341	438,341	84,205	419,349	18,992	95.67%
245 - COUNTY SURVEY & REMONUMENTATION	37,957	46,917	54,079	0	45,614	8,465	84.35%
253 - TREASURER	409,617	433,265	468,265	35,349	457,470	10,795	97.69%
257 - ASSESSOR / EQUALIZATION DEPT	284,342	281,518	299,968	25,889	290,723	9,245	96.92%
262 - ELECTIONS	89,753	114,300	114,300	2,014	66,488	47,812	58.17%
265 - BUILDINGS & GROUNDS	1,147,224	1,118,886	1,200,331	134,384	1,116,768	83,563	93.04%
266 - ATTORNEY / CORP COUNSEL	102,216	100,000	100,000	7,415	49,307	50,693	49.31%
271 - INSURANCE / TAXES	312,279	531,147	531,147	(78,565)	283,276	247,871	53.33%
276 - COURT GRANTS	591,077	699,143	756,596	153,609	697,883	58,713	92.24%
279 - FAMILY / JUVENILE COURT	824,435	904,870	944,870	27,199	802,107	142,763	84.89%
283 - CIRCUIT COURT	316,403	340,800	353,800	32,960	327,464	26,336	92.56%
286 - DISTRICT COURT	969,286	997,021	997,021	81,832	937,742	59,279	94.05%
289 - FRIEND OF THE COURT	1,190,769	1,314,428	1,334,428	121,048	1,250,569	83,859	93.72%
294 - PROBATE COURT	461,912	502,959	520,959	40,079	499,963	20,996	95.97%
296 - PROSECUTING ATTORNEY	1,017,672	1,214,950	1,220,279	85,536	1,042,835	177,444	85.46%
301 - SHERIFF	2,662,058	2,907,363	3,107,363	251,032	2,961,103	146,260	95.29%
304 - LAW & COURTS SECURITY	162,988	157,905	168,355	10,313	165,414	2,941	98.25%
316 - SECONDARY ROAD PATROL	102,879	104,241	107,227	13,898	100,811	6,416	94.02%
331 - MARINE LAW ENFORCEMENT	35,533	55,070	270,070	54,807	239,537	30,533	88.69%
345 - PUBLIC SAFETY DEPT	256,167	369,573	369,573	22,707	270,226	99,347	73.12%
351 - JAIL OPERATION	2,978,785	3,292,748	3,292,748	280,018	3,097,265	195,483	94.06%
426 - EMERGENCY MGMT / HOMELAND SECURITY	101,942	91,175	101,975	7,940	101,771	204	99.80%
430 - ANIMAL CONTROL	402,115	414,605	427,605	34,382	417,403	10,202	97.61%
441 - PUBLIC WORKS	977	1,150	1,150	250	896	254	77.93%
442 - DRAIN COMMISSIONER	120,720	129,394	132,394	8,624	127,592	4,802	96.37%
528 - WASTE COLLECTION/DISPOSAL	38,608	26,356	51,356	770	26,522	24,834	51.64%
568 - SOIL CONSERVATION	5,000	5,000	5,000	0	5,000	0	100.00%
601 - HEALTH DEPARTMENT	279,566	293,544	293,544	293,544	293,544	0	100.00%
631 - SUBSTANCE ABUSE	76,179	75,305	75,305	30,974	68,075	7,230	90.40%
648 - MEDICAL EXAMINER	169,700	162,000	217,000	10,395	184,765	32,235	85.15%
649 - MENTAL HEALTH	114,000	114,000	114,000	0	114,000	0	100.00%
681 - VETERANS' BURIALS	9,128	10,000	12,000	1,545	11,997	3	99.98%
682 - VETERANS' COUNSELOR	136,455	115,842	129,342	6,995	129,803	(461)	100.36%
701 - PLANNING COMMISSION	6,158	25,956	25,956	579	14,200	11,756	54.71%
710 - COOPERATIVE EXTENSION	116,699	130,316	130,316	2,928	129,555	761	99.42%
751 - PARKS & RECREATION	233,130	234,665	240,665	26,748	232,852	7,813	96.75%

	ACTUAL @ 09/30/2022	2022-2023 ORIGINAL	2022-2023 AMENDED	ACTIVITY FOR SEPTEMBER 2023	ACTUAL @ 09/30/2023	AVAILABLE BALANCE	% BDGT USED
966 - TRANSFERS OUT	1,267,074	1,184,774	1,308,774	0	892,345	416,429	68.18%
TOTAL EXPENDITURES	19,641,932	21,790,614	22,869,789	2,018,593	20,494,763	2,375,026	89.62%

FUND BALANCE ALLOCATION ANALYSIS

UNASSIGNED FUND BALANCE 9/30/15	5,126,404	*PER 9/30/15 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/16	5,449,774	*PER 9/30/16 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/17	6,011,346	*PER 9/30/17 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/18	5,779,269	*PER 9/30/18 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/19	6,073,472	*PER 9/30/19 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/20	7,950,059	*PER 9/30/20 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/21	8,704,098	*PER 9/30/21 Comprehensive Financial Report*
UNASSIGNED FUND BALANCE 9/30/22	***9,018,784***	***Pre-audit - estimate***
ADOPTED FUND BALANCE ALLOCATION	1,849,469	*Original 2022-2023 Budget as adopted*
	249,660	*Adjustments to FY 23 Budget*
	2,099,129	
EST. UNASSIGNED FUND BALANCE 9/30/23	6,919,655	

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October 10, 2023

Board of Commissioners
County of Cass, Michigan
120 North Broadway
Cassopolis, MI 49031

We are pleased to confirm our understanding of the services we are to provide the County of Cass, Michigan for the year ended September 30, 2023.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which collectively comprise the basic financial statements, of the County of Cass, Michigan as of and for the year ended September 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County of Cass, Michigan's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the County of Cass, Michigan's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1) Management's Discussion and Analysis
2) Budgetary comparison schedules
3) Pension schedules

We have also been engaged to report on supplementary information other than RSI that accompanies the County of Cass, Michigan's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor's report on the financial statements or in a report combined with our auditor's report on the financial statements.

1) Schedule of expenditures of federal awards.
2) Nonmajor governmental funds combining statements

An annual comprehensive financial report (ACFR) will be issued.

In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

1) Statistical information
2) Introductory Section of the annual comprehensive financial report

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit
We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or on major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant those emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government’s ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry.

We will communicate significant risks of material misstatement identified in our audit planning with a specific individual or individuals charged with governance during our required discussions as part of our planning process. Our audit procedures will be developed to address the specific risks identified.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County of Cass, Michigan's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the County of Cass, Michigan's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on the County of Cass, Michigan's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

We will also provide the following services, some of which may be covered by separate engagement letters, which cover the terms of each separate engagement. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

- Assist in preparing financial statements, related notes and supplementary financial information in accordance with U.S. Generally Accepted Accounting Principles (U.S. GAAP)
- Assist in preparing the government-wide conversion
- Assist in preparing the schedule of expenditures of federal awards and related notes, in accordance with Uniform Guidance
- Assist in preparing the Summary Schedule of Prior Audit Findings
- Assist in preparing the data collection form
- Assist in preparing calculations related to GASB 68 for the Net Pension Liability and related amounts
- Assist in calculation of entries related to debt refunding and corresponding amortization of deferred amounts, if applicable
- Assist in preparing calculations related to SBITA's for GASB 96
- Assist in preparing calculations related to leases for GASB 87

We will perform the services in accordance with applicable professional standards. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

At the conclusion of the audit, you agree to retain all work products provided to you as part of our engagement in order to maintain complete records to support the audited financial statements. Under the AICPA Code of Professional Conduct, we cannot serve as custodian of your data under the independence rule.

Responsibilities of Management for the Financial Statements and Single Audit
Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review on January 15, 2024.

With regard to including the auditor's report in an exempt offering document, you agree that the aforementioned auditor's report, or reference to Yeo & Yeo, P.C., will not be included in any such offering document without our prior permission or consent. Any agreement to perform work in connection with an exempt offering document, including an agreement to provide permission or consent, will be a separate engagement.

With regard to an exempt offering document with which Yeo & Yeo, P.C. is not involved, you agree to clearly indicate in the exempt offering document that Yeo & Yeo, P.C. is not involved with the contents of such offering document.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains, and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

With regard to publishing the financial statements on your website, you understand that websites are a means of distributing information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information on the website with the original document.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fees. We also may issue a separate engagement letter covering the additional services or we will provide an addendum to be governed by the terms of this engagement letter.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the County of Cass, Michigan and the Michigan Department of Treasury; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Yeo & Yeo, P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the applicable regulator or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Yeo & Yeo, P.C. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the applicable regulator. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Alan D. Panter, CPA is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately November 6, 2023 and to issue our reports no later than March 31, 2024.

Professional standards require us to be independent with respect to the County of Cass, Michigan in the performance of our services. Any discussions that management has with personnel of Yeo & Yeo regarding employment could pose a threat to our independence. Therefore, we request that management inform the engagement principal prior to any such discussions so that we can implement appropriate safeguards to maintain our independence.

Neither party shall, during the term of this engagement and for one year after its termination, solicit for hire as an employee, consultant or otherwise, any of the other party's personnel without such other party's express written consent. If the County of Cass, Michigan desires to offer employment to a Yeo & Yeo, P.C. employee and the employee is hired in any capacity by the County of Cass, Michigan, a compensation placement fee of 25% of their salary may apply.

Any litigation arising out of this engagement, except actions by us to enforce payment of our professional invoices, must be filed within one year from the completion of the engagement, notwithstanding any statutory provision to the contrary. In the event of litigation brought against us, any judgment you obtain shall be limited in amount, and shall not exceed the amount of the price charged by us, and paid by you, for the services set forth in this engagement letter.

Yeo & Yeo, P.C. has an established portal system to allow for secure transfer of your confidential information. The portal system is not intended to be utilized as a record storage device, purely a means to transmit information. Documents provided via the portal system will be removed approximately a year after it has been provided.

Our fee for services will be $48,000. Fees for the single audit include one (1) major Federal program. Additional major programs required to be audited will add additional fees of $2,500 per program. Additionally, fees for implementation of GASB 96 will be billed at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes past due and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination, even if we have not completed our report. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

To be respectful of your time and ours, we schedule our client work well in advance. When engagements have to be rescheduled it causes a domino effect, as we likely have other clients scheduled in the new requested time slot, and our staff are likely scheduled on another client. As a result, we may have to put your engagement at the end of the line, and/or change staff. When our staff members finishing the work are not the same as those who started it, the audit is less efficient and more disruptive to your and our staff. Our price quoted above is contingent on the following:

- All items on the assistance list being completed by the due dates indicated.
- The audit being performed during the dates scheduled.
- All accounts being adequately reconciled by the beginning of scheduled fieldwork.
- Accurate information provided to us that does not require subsequent rework.
- Suralink is used to provide the assistance list items to us.

If the above items are not met and the engagement needs to be rescheduled or if additional days need to be scheduled, then an additional price of at least 20% will apply. Beyond this, the time required for rework and posting client requested entries after we have been given the trial balance will be billed at our standard hourly rates.

Reporting
We will issue written reports upon completion of our Single Audit and our audit of the County of Cass, Michigan’s financial statements.

Our reports will be addressed to management and those charged with governance of the County of Cass, Michigan. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

If circumstances occur related to the condition of your records, the availability of sufficient, appropriate audit evidence, or the existence of a significant risk of material misstatement of the financial statements caused by error, fraudulent financial reporting, or misappropriation of assets, which in our professional judgment prevent us from completing the audit or forming an opinion on the financial statements, we retain the right to take any course of action permitted by professional standards, including declining to express an opinion or issue a report, or withdrawing from the engagement.
Our engagement will end upon delivery of your audited financial statements and our report thereon for the year set forth above. Any additional services that may be required will be part of a separate and new engagement. Should you wish to engage us to audit your financial statements for any other year, and should we accept such engagement, such engagement will be a separate and new engagement. A new engagement letter for any services beyond the scope of this engagement will govern the terms and conditions of the new engagement.

We appreciate the opportunity to be of service to the County of Cass, Michigan and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Sincerely,

Yeo & Yeo, P. C.
CPAs & Business Consultants

Alan Panter

Alan D. Panter, CPA, CGFM
Principal

RESPONSE:

This letter correctly sets for the understanding of County of Cass, Michigan.

Signature: Jennifer L. Rentfrow

Title: 10/13/2023

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Appointments Committee

DATE: October 19, 2023

RE: Recommended Appointments

REQUEST:

Approve for the appointments, as recommended by the Policy Committee, to be added to the November 2nd Regular Meeting

BACKGROUND:

The Appointments Committee met on October 5th to review current and upcoming vacancies on Boards & Commissions as well as applications for appointments and requests for reappointment. The Committee recommends 8 appointments overall as follows: 1 reappointment/2 appointments to the Economic Development Corporation, 1 reappointment to the Community Corrections Advisory Board, 3 reappointments to the Planning Commission, and 1 appointment to the Veteran's Advisory Committee.

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 recommended be added to the Consent Agenda of the November 2nd Regular Meeting.

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

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: EPA Brownfield Assessment Grant

REQUEST:

EPA-Brownfield Assessment Grant

BACKGROUND:

Treasurer Anderson, EDC Vice-Chair Leslie McClelland, and I met with Jeff Hawkins of Fishbeck (formerly of Envirologic) to discuss possible opportunities to leverage Brownfield Authority resources more effectively here in Cass County. Jeff indicated that the EPA has opened the funding round for this year's program to provide community-wide assessments of Brownfield sites. This provides a distinct advantage to the County in having an inventory of all existing sites and being prepared for possible development opportunities that may arise in the future. The County is seeking $300,000.00 in funding through the EPA to complete the work. Fishbeck is assisting the County in the application process at no charge. This grant is a 100% funding grant with no local match required. I'm not certain if the application itself will require any authorization from the Board of Commissioners but we wanted to ensure the BOC was informed of our intent to proceed and provided for any opportunities for questions in advance of submitting the application.

We would also note that, if the grant were to be awarded, the Board of Commissioners would have to accept the Grant Award as a separate decision.

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:

If funding were approved, the grant would provide up to $300,000.00 to complete a County-Wide Brownfield Assessment.

RECOMMENDATION:

Review the above and discuss any questions or concerns you may have regarding the grant program. If required, provide approval for the grant to move forward to the November 2nd Regular Meeting for approval.

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Policy Committee

DATE: October 19, 2023

RE: FMLA Policy

REQUEST:

Approve for the proposed FMLA Policy to be added to the November 2nd Regular Meeting Agenda.

BACKGROUND:

In 2021, the County rescinded its existing FMLA Policy with the idea that the County could simply follow Federal Law regarding FMLA leave. However, in the intervening time since that action was taken, there have been several challenges that have arisen that reinforced the need to have a county policy in place. From the manner in which leave banks are handled to various other aspects of FMLA, it is critical that the County have a policy in place.

For this FMLA Policy, it has been distributed and reviewed by all elected offices and the County Attorney. I'm very proud of the joint work that HR & Payroll Director completed with Judge Bealor on ensuring that the Policy met the requirements of the Courts as well. This has been a lengthy process and has been many months in process, but we, finally, have a final version of the policy that is ready for adoption.

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 FMLA Policy as presented be added to the Consent Agenda of the November 2nd Regular Meeting.

CASS COUNTY FAMILY AND MEDICAL LEAVE ACT (FMLA) POLICY

Cass County complies with the Family and Medical Leave Act (FMLA) and will grant up to 12 weeks of leave during a 12-month period to eligible employees (or up to 26 weeks of military caregiver leave).

The purpose of this policy is to provide employees with a general description of their FMLA rights. In the event of any conflict between this policy and the applicable law, employees will be afforded all rights required by law. If there are any questions, concerns, or disputes with this policy, please contact County Human Resources.

Eligibility

To be eligible for leave under this policy, employees must meet **all** the following requirements:

- Have worked at least twelve (12) months for Cass County.
- Have worked at least 1,250 hours for Cass County over the twelve (12) months preceding the date the leave would commence.
- Currently work at a location where there are at least fifty (50) employees within seventy-five (75) miles.

The 12 months of employment do not have to be consecutive. All periods of absence from work due to or necessitated by service in the uniformed services are counted as hours worked in determining eligibility.

Reasons for Leave

To qualify as FMLA leave under this policy, the leave must be for any one reason, or a combination, of the following reasons as defined in the Act:

- The birth of a child or placement of a child with the employee for adoption or foster care.
- To care for a spouse, child, or parent who has a serious health condition.
- For a serious health condition that makes the employee unable to perform the essential functions of his or her job.
- For any qualifying exigency arising out of the fact that a spouse, child, or parent is a military member on covered active duty or on call to covered active-duty status.
- To care for a covered service member with a serious injury or illness.

  ***See *Definitions* section for FMLA's explanation of serious health condition, spouse, child, parent, qualifying exigency, covered active duty, covered service member, next of kin of covered service member, and serious injury or illness.**

Amount of Leave

An eligible employee can take up to 12 work weeks of FMLA leave during any 12-month period. Cass County will measure the 12-month period as a rolling 12-month period measured backward from the date an employee uses any leave under this policy. Each time an employee takes leave, the County will compute the amount of leave the employee has taken under this policy in the last 12 months and subtract it from the 12 weeks of available leave, and the balance remaining is the amount the employee is entitled to take at that time.

An eligible employee can take up to 26 weeks for FMLA military caregiver leave during a single 12-month period. For this military caregiver leave, Cass County will measure the 12-month period as a rolling 12-month period measured forward. FMLA leave already taken for other FMLA circumstances will be deducted from the total of 26 weeks available.

Eligible spouses who both work for Cass County may only take a combined total of 12 weeks of leave for the birth of a child, adoption, or placement of a child in foster care, or to care for a parent (but not a parent "in-law") with a serious health condition. Both may only take a combined total of 26 weeks of leave to care for a covered injured or ill service member (if each spouse is a parent, spouse, child or next of kin of the service member).

Intermittent Leave or a Reduced Work Schedule

Employees may take FMLA leave in one consecutive block of time, may use the leave intermittently (take in day or one-hour increments periodically when needed over the year) or, under certain circumstances, may use the leave to reduce the workweek or workday, resulting in a reduced hour schedule. In all cases, the leave may not exceed a total of 12 workweeks (or 26 workweeks to care for an injured or ill service member) in a 12-month period.

County Human Resources may initiate the process to temporarily transfer an employee to an available alternative position with equivalent pay and benefits if the alternative position would better accommodate the intermittent or reduced schedule, in instances when leave for the employee or employee's family member is foreseeable and for planned medical treatment, including recovery from a serious health condition or to care for a child after birth or placement for adoption or foster care.

For the birth, adoption or foster care of a child, County Human Resources and the employee must mutually agree to the schedule before the employee may take the leave intermittently or work a reduced-hour schedule. Leave for birth, adoption or foster care of a child must be taken within one year of the birth or placement of the child.

When leave is needed for planned medical treatment, the employee must make a reasonable effort to schedule treatment so as not to unduly disrupt the County's operations subject to the approval of the employee’s health care provider.

Employee Notice Requirement

All employees requesting FMLA leave must provide verbal or written notice to County Human Resources of the need for FMLA leave and the anticipated timing and duration of the leave, if known. Employees may do this by either requesting FMLA leave specifically, or explaining the reasons for leave so as to allow Cass County Human Resources to determine that the leave is FMLA-qualifying. Employees do not have to share a medical diagnosis but would need to provide enough information to Human Resources to determine if the leave qualifies under FMLA protection.

Calling in “sick,” will not be considered sufficient notice for FMLA leave under this policy. Employees must communicate with County Human Resources to determine if absences are potentially FMLA-qualifying. If employees fail to explain the reasons for leave, the leave may be denied as FMLA. When employees seek leave due to FMLA-qualifying reasons for which County Human Resources has previously provided FMLA-protected leave, they must specifically reference the qualifying reason for the leave or the need for FMLA leave.

When the need for leave is foreseeable, the employee must provide County Human Resources with at least 30 days' notice. When the need for FMLA leave is not foreseeable, the employee must comply with the County Human Resource's usual and customary notice and procedural requirements for requesting leave as soon as practicable. Employees who fail to give 30 days' notice for foreseeable leave without a reasonable excuse for the delay, or otherwise fail to satisfy FMLA notice obligations, may have FMLA leave delayed or denied.

Submit Medical Certifications Supporting Need for FMLA Leave (Unrelated to Requests for Military Family Leave)

Depending on the nature of FMLA leave sought, employees may be required to submit medical certifications supporting their need for FMLA-qualifying leave. As described below, there generally are three types of FMLA medical certifications: an initial certification, a recertification, and a return to work/fitness for duty certification.

It is the employee's responsibility to provide County Human Resources with timely, complete, and sufficient medical certifications as outlined under the Family Medical Leave Act. County Human Resources shall inform employees if submitted medical certifications are incomplete or insufficient. County Human Resources may deny FMLA leave to employees who fail to timely cure deficiencies or otherwise fail to timely submit requested medical certifications.

Whenever County Human Resources deems it appropriate to do so, it may waive its right to receive timely, complete and/or sufficient FMLA medical certifications.

Initial Medical Certifications

Employees requesting leave because of their own, or a covered relation's, serious health condition, or to care for a covered service member, must supply County Human Resources medical certification supporting the need for such leave from their health care provider or, if applicable, the health care provider of their covered family or service member. If employees provide at least 30 days' notice of medical leave, they should submit the medical certification before leave begins.

If County Human Resources has reason to doubt initial medical certifications, it may require employees to obtain a second opinion at Cass County's expense. If the opinions of the initial and second health care providers differ, County Human Resources may, at its expense, require employees to obtain a third, final and binding certification from a health care provider designated or approved jointly by County Human Resources and the employee.

Medical Recertifications

Depending on the circumstances and duration of FMLA leave, County Human Resources may require employees to provide recertification of medical conditions giving rise to the need for leave. County Human Resources will notify employees if recertification is required and will give employees at least 15 calendar days to provide medical recertification.

Return to Work/Fitness for Duty Medical Certifications

Unless notified that providing such certifications is not necessary, employees returning to work from FMLA leaves that were taken because of their own serious health conditions must provide County Human Resources with medical certification confirming they are able to return to work and the employees' ability to perform the essential functions of the employees' position, with or without restrictions. County Human Resources will provide employees wishing to return to work with a Fitness for Duty Form to be completed by the employee's health care provider. County Human Resources may delay and/or deny job restoration until employees provide return to work/fitness for duty certifications.

Submit Certifications Supporting Need for Military Family Leave
Upon request, the first time employees seek leave due to qualifying exigencies arising out of the active duty or call to active duty status of a covered military member, County Human Resources may require employees to provide: 1) a copy of the covered military member's active duty orders or other documentation issued by the military indicating the covered military member is on active duty or call to active duty status and the dates of the covered military member's active duty service; and 2) a certification from the employee setting forth information concerning the nature of the qualifying exigency for which leave is requested. Employees shall provide a copy of new active-duty orders or other documentation issued by the military for leaves arising out of qualifying exigencies arising out of a different active duty or call to active-duty status of the same or a different covered military member.

When leave is taken to care for a covered service member with a serious injury or illness, County Human Resources may require employees to obtain certifications completed by an authorized health care provider of the covered service member. In addition, and in accordance with the FMLA regulations, County Human Resources may request that the certification submitted by employees set forth additional information provided by the employee and/or the covered service member confirming entitlement to such leave.

Employer Notice Requirements
Employees requesting FMLA leave are entitled to receive written notice from County Human Resources telling them whether they are eligible for FMLA leave and, if not eligible, the reasons why they are not eligible.

When eligible for FMLA leave, employees are entitled to receive written notice of: 1) their rights and responsibilities in connection with such leave; 2) County Human Resource's designation of leave as FMLA-qualifying or non-qualifying, and if not FMLA-qualifying, the reasons why; and 3) the amount of leave, if known, that will be designated as FMLA and counted against the employee's leave entitlement.

County Human Resources may retroactively designate leave as FMLA leave with appropriate written notice to employees provided County Human Resource's failure to designate leave as FMLA-qualifying at an earlier date did not cause harm or injury to the employee. In all cases where leaves qualify for FMLA protection, County Human Resources and the employee can mutually agree that leave be retroactively designated as FMLA leave.

Employee Status and Benefits During Leave
Cass County will continue an employee's health benefits during the leave period at the same level and under the same conditions as if the employee was continuously at work.

When employees are receiving pay from Cass County during FMLA leave, Cass County will continue to make payroll deductions to collect the employee's share of insurance premiums from the employee's paycheck in the same manner as if the employee was actively working.

If FMLA leave is unpaid, employees must continue to pay their portion of the group health premiums and, if applicable, employee paid supplemental life and disability premiums through a method determined by County Human Resources and the employee.

The payment must be received by County Human Resources within 30 days of the regular scheduled payroll deduction date. If the payment is not received timely the employee's group health insurance and employee paid supplemental life and disability benefits may be cancelled.

If the employee chooses not to return to work for reasons other than a continued serious health condition of the employee or the employee's family member or a circumstance beyond the employee's control, Cass County will require the employee to reimburse the County the amount it paid for the employee's health insurance premium during the leave period.

During FMLA leave, ETO and Vacation will not accrue. FMLA leave does not constitute a break in service for purposes of longevity, seniority, insurance, or retirement benefits. Employees are not eligible for paid holidays while on FMLA leave.

Employee Status After Leave

Generally, an employee who takes FMLA leave will be able to return to the same position or a position with equivalent status, pay, benefits and other employment terms. The position will be the same or one that is virtually identical in terms of pay, benefits and working conditions. County Human Resources may initiate the process to exempt certain key employees from this requirement and not return them to the same or similar position when doing so will cause substantial and grievous economic injury to the County's operations. Key employees will be given written notice at the time FMLA leave is requested of his or her status as a key employee.

Use of Paid and Unpaid Leave

Although FMLA leave is unpaid, during any FMLA leave, wherever permitted by state law, employees must concurrently use paid time off in their leave banks (VACATION, ETO, COMP) prior to being eligible for unpaid leave. Employees may reserve up to 40 hours in their choice of leave bank(s) for use after their return from FMLA. If an employee receives replenished ETO for concurrent STD leave in the amount of 40 hours or more, they will not be allowed to reserve additional hours. The use of paid time off during an FMLA leave of absence shall not extend the length of an employee's FMLA leave.

Disability leave and any other potentially qualifying County leave of absence, may run concurrently with FMLA. For example, when an employee is approved for six weeks of short-term disability for childbirth, the six weeks will be designated as FMLA leave and counted toward the employee's 12-week FMLA entitlement. The employee will then be required to substitute earned paid leave as appropriate before being eligible for unpaid leave for what remains of the 12-week entitlement.

Intent to Return to Work from FMLA Leave

On a basis that does not discriminate against employees on FMLA leave, County Human Resources may require an employee on FMLA leave to report periodically on the employee's status and intent to return to work.

No Work While on Leave

The taking of another job while on family/medical leave or any other authorized leave of absence is grounds for immediate termination, to the extent permitted by law.

Definitions

Serious health condition means an illness, injury, impairment, or physical or mental condition that involves inpatient care or continuing treatment by a health care provider. This can include conditions with short-term, chronic, long-term, or permanent periods of incapacity.

Spouse means a husband or wife as defined or recognized in the state where the individual was married and includes individuals in a common law or same-sex marriage. Spouse also includes a husband or wife in a marriage that was validly entered into outside of the United States, if the marriage could have been entered into in at least one state.

Child means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis, who is either under age 18, or age 18 or older and "incapable of self-care because of a mental or physical disability" at the time that FMLA leave is to commence.

Parent means a biological, adoptive, step or foster father or mother, or any other individual who stood in loco parentis to the employee when the employee was a child. This term does not include parents "in law."

Qualifying exigency includes short-notice deployment, military events and activities, childcare and school activities, financial and legal arrangements, counseling, rest and recuperation, post-deployment activities, and additional activities that arise out of active duty, provided that the employer and employee agree, including agreement on timing and duration of the leave.

Covered active duty for members of a regular component of the Armed Forces, means duty during deployment of the member with the Armed Forces to a foreign country. For a member of the Reservice components of the Armed Forces, means duty during the deployment of the member with the Armed Forces to a foreign county under a federal call or order to activate duty in support of a contingency operation, in accordance with 29 CR 825.102.

The next of kin of a covered service member is the nearest blood relative, other than the covered service member's spouse, parent or child in the following order of priority: blood relatives who have been granted legal custody of the service member by court decree or statutory provisions, brothers and sisters, grandparents, aunts and uncles, and first cousins, unless the covered service member has specifically designated in writing another blood relative as his or her nearest blood relative for purposes of military caregiver leave under the FMLA.

Covered service member is a current member of the Armed Forces, including a member of the National Guard or Reserves, who is receiving medical treatment, recuperation, or therapy, or is in outpatient status or on the temporary disability retired list for a serious injury or illness.

Serious injury or illness is one that is incurred by a service member in the line of duty on active duty that may cause the service member to be medically unfit to perform the duties of his or her office, grade, rank, or rating. A serious injury or illness also includes injuries or illnesses that existed before the service member's active duty and that were aggravated by service in the line of duty on active duty.

ADOPTED DATE:
Motion\Resolution:

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: Posting of open District Court position, Deputy District Court Clerk-Collections/Civil

REQUEST:

We are requesting the ability to be able to post this vacant position to seek applicants to fill this position.

BACKGROUND:

The open District Court position of Deputy District Court Clerk-Collections/Civil was one of the positions that was vacant at the time of the adoption of the FY 24 budget, and we were instructed to come back and ask for permission to fill this open position. This position is necessary based on the workload in the District Court and especially since this position does collections for District Court. This position is critical to ensure that District Court can pursue revenues as well as restitution recoupment for citizens.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below:

County Administration, Cass Courts

FINANCIAL ANALYSIS:

This position is a CCIEA position and is paygrade 4. The approximate annual cost of this position for wages and fringes is $66,720-depending on what fringe benefits are chosen (for example single, 2 person, family insurance, etc.) which in actuality will be less because during the initial 90-day probationary period, the position is not eligible for insurance benefits and the position would be filled, at most for 11 out of the 12 months of the fiscal year if we could hire someone by 11/1/23.

RECOMMENDATION:

Approve this request as submitted.

POSITION VACANCY

Cass County Courts
Law & Courts Building

Deputy District Court Clerk – Collections/Civil

2023 Hourly rate range: $18.1990 per hour - $23.6586 per hour

(Currently Pay Grade 4, union position)

NOTE:

This is an informational posting only. If you are interested in being considered for this position, please send your cover letter, resume' and completed county application to Lisa Withers, Court Administrator, via email: lisaw@cassco.org. Cass County has a drug testing policy, and an offer of employment will not be extended to any candidate who fails the drug test. Background check required.

EMPLOYMENT OPPORTUNITY

Deputy District Court Clerk – Collections/Civil – Under the supervision of the District Court Administrator/Magistrate, performs a variety of clerical functions involved in processing civil, traffic and criminal cases. Provides information and assistance to law enforcement officers, attorneys, defendants, and members of the public. The position is assigned primarily to the civil division, as well as collections of accounts receivable in traffic and criminal division non-probation cases. Substitutes as necessary for other court staff and provides general clerical assistance to the Judge and Court Administrator. An associate degree in office administration or secretarial science, records management or related field or two years of related experience is required. Two years of clerical experience, preferably in a legal setting.

2023 Hourly rate range: $18.1990 per hour - $23.6586 per hour, currently Pay Grade 4, union position.

To apply: If you are interested in being considered for this position, please send your cover letter, resume' and completed county application to Lisa Withers, Court Administrator, via email: lisaw@cassco.org. Cass County has a drug testing policy, and an offer of employment will not be extended to any candidate who fails the drug test. Background check required.

Employment application can be obtained at: https://casscourtsmi.org/wp-content/uploads/2022/12/2022-Updated-County-Application-for-Employment.pdf

CASS COUNTY COURTS
JOB DESCRIPTION

DEPUTY DISTRICT COURT CLERK - COLLECTIONS/CIVIL CCIEA position

Supervised by: District Court Administrator/Magistrate

Supervises: None

All Court employees are subject to the Chief Judge Rule, MCR 8.110, including MCR 8.110 (C)(3)(d) which gives the Chief Judge authority and responsibility to supervise the performance of all court personnel, with authority to hire, discipline, or discharge such personnel, with the exception of a judge's secretary and law clerk, if any.

Position Summary:

Under the supervision of the District Court Administrator/Magistrate, performs a variety of clerical functions involved in processing civil, traffic and criminal cases. Provides information and assistance to law enforcement officers, attorneys, defendants, and members of the public. Is assigned primarily to the civil division, as well as collections of accounts receivable in traffic and criminal division non-probation cases. Substitutes as necessary for other court staff and provides general clerical assistance to the Judge and Court Administrator.

Essential Job Functions:

An employee in this position may be called upon to do any or all of the following essential functions. These examples do not include all of the duties which the employee may be expected to perform. To perform this job successfully, an individual must be able to perform each essential function satisfactorily.

1. Upon implementation of OnBase EDI System for this position, this position shall be trained on and timely become proficient in navigating and utilizing OnBase EDI System including uploading and indexing functions and timely processing of documents in assigned OnBase queues.

2. Experience with and ability to utilize the Court's information system (Judicial Information Systems [JIS]) to perform job related functions is desired and in the absence of such experience the willingness and ability to gain the necessary knowledge is required.

3. Engage in regular training to maintain current knowledge related to all job functions as well as to develop additional knowledge necessary to carry out job functions.

Deputy Collections Clerk Duties:

4. Monitors court ordered fines, costs and restitution in non-probation cases, and initiates and follows through on enforcement activities to collect delinquent payments. Prepares and sends delinquent letters, collection notices, Wage Assignments to employers, Orders to Remit Prisoner Funds, Orders to Show Cause, Bench Warrants and Recall of Bench Warrants. Attempts to locate delinquent payers.

5. Searches available databases to determine if court debtors are deceased. Takes appropriate steps to recall outstanding warrants and have Court Administrator write off balances due and closes files in such cases.

6. Monitors release dates of defendants who are in State prisons in order to resume collection efforts.

7. Interviews individuals and employers to verify income and employment. Establishes and monitors payment plans.

8. Processes returned mail by documenting same on case processing system and searching for updated addresses and re-mails notices and correspondence to updated addresses if found.

9. Prepares and prints Writs of Income Tax Garnishment from the DMC/Collect software for the annual Court collections efforts at collecting outstanding assessments by Income Tax Garnishment.

Deputy Civil Clerk Duties:

10. Files, processes and performs data entry of general civil, landlord/tenant and small claims cases. Specific duties include opening, processing and closing new cases, entering new cases into computer, coordinating service of process, entering defaults, orders and judgments, pulling files and filing of pleadings and correspondence; and filing processed files.

11. District Court Deputy Clerks will need to be trained in and understand the complexities of and become proficient in the OnBase Electronic Document Imaging (EDI) system; including, but not limited to, using the functions to scan, index, file and conduct document searches, as all Cass County Courts will soon be required to go to electronic imaging of Court files (paperless system), as well as receive document filings by means of E-filing (electronic filing). The target date for District Courts to commence E-filing is sometime in 2024.

12. Generates/prints Civil Court docket; pulls files for hearings, ensuring proof of service is filed and that proposed Judgments are in file.

13. Processes and performs data entry of garnishments and other post-judgment matters, including issuing writs of garnishments, restitution and attachment, auditing garnishment accounts and judgment balances, coordinating service of process and preparing and processing orders to pay and/or to release funds.

14. Maintains the archived files, including placement of files, filing, and complying with the records retention schedule; retrieves archive files for Court staff, attorneys and court patrons for review/copying.

15. Utilizes Excel spreadsheet of all new cases filed and case numbers assigned.

16. Answers procedural and case processing questions over the counter and by phone.

Miscellaneous Duties:

17. Reconciles all cashiers' Daily Receipts reports and prepares Daily Reconciliation report, prepares bank deposits for the Court's two bank accounts, and generates/prints Bond Account check from DMC Bond Module for daily bonds applied to fines and costs.

18. Updates check log of checks recorded as being received in the mail to indicate the date the checks are deposited into the Court's bank accounts.

19. Generates/reviews daily report of driver's licenses set for suspension through Secretary of State and verifies that license should/should not be suspended; holds suspension for cases not ready for driver's license suspension; sends statement to notify defendants of suspension.

20. Enters credit card payments into AllPaid and produces payment notification to cashier for receipting into JIS cash system.

21. Reviews daily reports from AllPaid and reconciles payments received with payments deposited by ACH to Court's bank account.

22. Processes/posts outgoing mail 2 times a day and delivers to mail room.

23. Processes returned mail and updates addresses by recording to case processing system (JIS); updates addresses from USPS returned mail notices; searches for defendants' current addresses on LEIN, SOS and other sources.

24. Generates and prints Open Bond, Trust and Restitution Reports at the end of each month and delivers to Court Administrator for review.

25. Creates periodic civil case filing and disposition reports for credit bureaus, collections agencies and reporting agencies and prepares/sends invoices for same.

26. Reviews periodic Secretary of State error reports and makes corrections as needed.

27. Updates, corrects, and accesses case information and notices, produces forms and enters judgments into computer.

28. Routes telephone calls and visitors to proper location.

29. Substitutes during absences of Deputy District Court Clerks in all divisions of the District Court and performs work necessary in those areas during such absences, using Law

Enforcement Information Network (LEIN) and iyeTek (electronic ticket software). Processes e-tickets in absence of Traffic Clerk and Traffic/Criminal Clerk.

30. When District Court begins document imaging, the employee in this position must be trained in and understand the complexities of and become proficient in the OnBase Electronic Document Imaging (EDI) system, including, but not limited to, using the functions to scan, index, file and conduct document searches.

31. When District Court begins E-filing (target date sometime in 2024), the employee in this position must be trained in and understand the complexities of and become proficient with the E-filing system provided to the Courts by the State Court Administrative Office (SCAO) and be able to assist attorneys and the public users with questions and filing fees.

32. When District Court begins document imaging, the employee in this position must be trained in and understand the complexities of back scanning and back filing older files into OnBase and must regularly perform back scanning and back filing on older files as directed or as time permits for record retention.

33. Performs other duties and responsibilities as assigned.

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:

1. Associate degree in office administration or secretarial science, records management or related field or two years of related experience.

2. Two years of clerical experience, preferably in a legal setting.

3. Knowledge of generally accepted accounting and bookkeeping principles.

4. Ability to think analytically and apply sound judgment, solve problems, make effective decisions, and act with integrity.

5. Demonstrated ability to communicate effectively, verbally and in writing, and the ability to pay attention to detail including the ability to detect errors, determine causes, and make corrections as appropriate.

6. Ability to take direction, accept feedback in a professional manner, and utilize direction and feedback to carry out the position's duties.

7. Working knowledge of the State of Michigan court system, procedures, court rules and statutes, specifically related to District Courts; and in the absence of such knowledge, a desire, willingness and ability to timely obtain such knowledge.

8. Ability to consistently demonstrate sound ethics and judgment.

9. Demonstrated ability to maintain professional integrity and respect for colleagues, co-workers, parties, attorneys, and the general public and the ability to effectively meet with and interact with the general public.

10. Ability to maintain office confidentiality and handle stressful situations.

11. Skill in prioritizing and completing work assignments.

12. Knowledge of legal terminology, format and standard legal instruments and in the absence of such knowledge a desire, willingness and ability to timely obtain such knowledge.

13. Skills in mediation and the ability to handle hostile individuals and in the absence of such skills a desire, willingness and ability to timely obtain such skills.

14. Ability to be impartial and make timely decisions.

15. Ability to type accurately and quickly.

16. Proficiency in English grammar, spelling, punctuation, and simple mathematical functions, such as addition, subtraction, multiplication, and division.

17. Working knowledge of computers and modern office practices and procedures.

18. Ability to maintain accurate and organized records.

19. Ability to use resources effectively and efficiently.

20. Ability to use office equipment such as telephone, fax machine, scanner, calculator, and computer software, including word processing, spreadsheet, database, financial, and email/internet. Proficiency with the use of Microsoft Office tools including Outlook, Word, Excel, and basic skill in PowerPoint is desired.

21. Ability to use recording, photographic, audio and video equipment.

22. Able to and willingly engage in positive customer service.

23. Able to and willingly comply with all Court policies.

24. All Court employees are expected to and shall comply with the Model Code of Conduct for Michigan Trial Court Employees.

25. Possess and maintain a record of orderly, law-abiding citizenship as well as an ability to consistently demonstrate sound ethics and judgment.

26. Physical and mental ability to perform the position's duties without excessive absences with an appreciation for and demonstrated commitment to attendance that supports adequate staffing levels.

27. Ability to read, write, speak, and understand the English language as necessary for the position, including the ability to follow written and oral instructions.

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 often required to walk or stand and reach with hands and arms. The employee must occasionally lift and/or move objects of light weight. The employee is periodically exposed to high stress levels due to customer contacts. The noise level in the work environment is typical of a busy office, ranging from quiet to moderate.

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: Transfer between Court Departments for OnBase Project

REQUEST:

We are requesting the ability to transfer budgeted funds for the Courts for FY 2024 from a wage line item from an open position (Juvenile Probation Officer) to Juvenile Court Professional Services to complete an OnBase Project which was planned to occur during FY 2023; however, it was delayed, and the money set aside to carry out this project in FY 2023 was not used.

BACKGROUND:

This OnBase Project for juvenile court case types was planned in coordination with the administration, IT, and the Courts during FY 2023. Two projects were planned; one for Probate and one for Juvenile. The Probate project is nearing completion; however, the Juvenile project was deferred to focus on the Probate Project which ran into some unexpected delays. The Courts are required to move towards electronic filing, and we've been phasing in different areas of the Courts leveraging the OnBase build done back in 2015/2016 (paid for largely with IV-D grant funds) to carry the project into the other Courts.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below:

IT
County Administration
Cass Courts

FINANCIAL ANALYSIS:

This has zero impact on the County's budget since we will not fill the open Juvenile Probation Officer position to allow for this $10,000 transfer to carry out the OnBase Project. This means we'd most likely wait to hire until after the first of the year. However, we have not yet posted this position.

RECOMMENDATION:

Approve for this request to be added to the Consent Agenda of the November 2nd Regular Meeting.

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

M-   -23

A Motion, asking the Cass County Commissioners to do the following:

Approve the transfer between Court departments for Fiscal Year 2023-2024

1) **From Fund 292, Department 662**

   292-662-702.000 Full-Time Wages

   Open Juvenile Probation Officer position

Reduce by $10,000

---

2) **To Fund 101, Department 279**

   101-279-801.000 (Professional Services)

   OnBase Build to connect JIS feed and existing OnBase system for Juvenile case types.

Increase by $10,0000

NET IMPACT TO THE COUNTY $0

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: CPLR and RTA grants FY 2024

REQUEST:

Approval of the Raise the Age and Child and Parent Legal Representation grant funds for FY 2024 (10/1/2023 – 9/30/2024).

BACKGROUND:

Cass County Family/Juvenile Court has been awarded grants for the detention of juveniles age 17 and to aid in the legal representation of children and parents involved in neglect/abuse cases.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below:

Cass Courts
Administration

FINANCIAL ANALYSIS:

The Courts continue to receive various grants from the State of Michigan, allowing the family/juvenile court to efficiently operate and decrease the use of county funds. The Cass County Courts have been awarded $100,000 total for these two state grants for FY 2024.

This positively impacts the County as no additional County funds would be expended.

RECOMMENDATION:

Approve this request be added to the Consent Agenda of the November 2nd Regular Meeting.

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

<u>M-   -23</u>

A Motion, asking the Cass County Commissioners to do the following:

Approve the below-listed budgets for the Raise the Age Grant and the Child and Parent Legal Representation Grant for the 2023-2024 Fiscal Year.

Appropriations for the 2023-2024 fiscal year shall be adjusted to agree with the grant awards as follows:

1) **Raise the Age Grant for Circuit/Family Court**
   To approve new grant line items for audit purposes and fund grant.

		Expense	Revenue
216-299-569-318			$50,000.00
292-662-702.000	Full Time Wages	$26,000.00	
292-662.842.115	In Care – Other County	$20,000.00	
101-279-805.710	Legal Services	$ 2,000.00	
101-279-801.000	Professional Services	$ 2,000.00	
		$50,000.00	**$50,000.00**

1) **Child and Parent Legal Representation Grant - 2023**
   To approve new grant line items for audit purposes and fund grant.

	Expense	Revenue
101-000-501.003		$50,000.00
101-149-807.060	$50,000.000	
	$50,00.00	**$50,000.00**

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2022

RE: Problem Solving Court Budgets FY 2024

REQUEST:

Approval of the Problem-Solving Court Budgets for FY 2024 (10/1/2023 – 9/30/2024)

BACKGROUND:

Cass County Courts have been awarded various SCAO and Federal grants to fund the problem-solving/treatment courts offered here in Cass County, including the Adult Treatment Court/Sobriety Court, Family Treatment Court, Mental Health Court, and the Swift and Sure Sanctions Probation Program.

REVIEWS:

Prior to submitting this request, this agenda item was reviewed by all impacted departments noted below:

Cass County Courts, including Circuit Court, Probate/Family Court, and District Court

Administration

FINANCIAL ANALYSIS:

The Courts continue to receive various grants from the State and Federal governments which allow the treatment courts to efficiently operate without the use of county funds. Cass County has been awarded $471,500 in state grants for FY 2024.

RECOMMENDATION:

Approve the problem-solving budgets, as proposed, be included in the Consent Agenda for the November 2nd Regular Meeting.

M-   -23

A Motion, asking the Cass County Commissioners to do the following:

Approve the below-listed Problem-Solving Court Budgets for the 2023-2024 Fiscal Year.

Appropriations for the 2023-2024 fiscal year shall be adjusted to agree with the grant awards as follows:

1) **SCAO Adult Treatment Court/Sobriety Court Byrne/JAG Grant for the District Court** to approve new grant line items for audit purposes and fund grant.

	Expense	Revenue
101-000-502.205		$105,000.00
101-276-801.205 Contractual	$ 82,705.00	
101-276-728.205 Supplies	$ 19,075.00	
101-276-860.205 Travel	$ 3,220.00	
	$105,000.00	**$105,000.00**

2) **SCAO Mental Health Court for Circuit Court** to approve new grant line items for audit purposes and fund grant.

	Expense	Revenue
101-000-569.309		$113,500.00
101-276-801.309 Contractual	$107,780.00	
101-276-728.309 Supplies	$ 4,500.00	
101-276-860.309 Travel	$ 1,220.00	
	$113,500.00	**$113,500.00**

3) Swift and Sure Grant for Circuit Court to approve new grant line items for audit purposes and fund grant.

		Expense	Revenue
101-000-569.310			165,000.00
101-276-801.310	Contractual	$155,888.00	
101-276-728.310	Supplies	$ 9112.00	
		$165,000.00	**$165,000.00**

($5,000 to MDOC) = $170,000

4) COOSAP Gap-Filling Grant for Circuit Court to approve new grant line items for audit purposes and fund grant.

		Expense	Revenue
101-000-569.311			239,686.31
101-276.801.311	Contractual	$225,650.31	
101-276.728.311	Supplies	$ 3,536.00	
101.276.860.311	Travel	$ 10,500.00	
		$239,686.31	**$239,686.31**

Of the $600,000.00 we have spent 360,313.69 leaving 239,686.31 to be used in a granted one year extension, year 4.

5) OJJDP 2019-2022 Grant for Family Court (Year 5 of 5) to approve new grant line items for audit purposes and fund grant.

		Expense	Revenue
216-000-502.203			$109,713.42
216-276-801.203	Contractual	$100,000.00	
216-276-728.203	Supplies	$ 1,170.00	
216-276-860.203	Travel	$ 8,543.42	
		$109,713.42	**$109,713.42**

Of the $746,482.00 we have spent 636,768.58 leaving 109,713.42 to be used in a granted one year extension, year 5.

6) SCAO Family Treatment Court Grant for Family Court to approve funding grant.

	Expense	Revenue
216-000-569.317		$ 73,000.00
216-276-801.317 Contractual	$65,244.00	
216-276-860.317 Travel	$ 2,560.00	
216-276-728.317 Supplies	$ 5,196.00	
	$ 73,000.00	**$ 73,000.00**

7) SCAO Michigan Drug Court Grant Program (MDCGP) Grant for the District Court to approve new grant line items for audit purposes and fund grant.

	Expense	Revenue
101-000-____.____		$ 15,000.00
101-276-801.____ Contractual	$ 9,000.00	
101-276-728.____ Supplies	$ 6,000.00	
101-276-860.____ Travel	$ 0.00	
	$ 15,000.00	**$ 15,000.00**

8) SAMHSA 2024-2029 Grant for the District Court Adult Treatment Courts in Cass and St. Joseph Counties (Year 1 of 5) to approve new grant line items for audit purposes and fund grant.

	Expense	Revenue
101-000-____.____		$400,000.00
101-276-801.____ Contractual	$357,650.00	
101-276-728.____ Supplies	$ 30,010.00	
101-276-860.____ Travel	$ 12,340.00	
	$400,000.00	**$400,000.00**

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: Ambulance Service Discussion

REQUEST:

Hold discussion on Ambulance Services across the County.

BACKGROUND:

The Township Supervisors for Jefferson Township and Wayne Township will be in attendance to review the current situation and participate in discussion regarding the path forward with respect to ambulance services in Cass County.

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:

Proceed with discussion on possible paths forward and determine any action items that may result.

CASS COUNTY
BOARD OF COMMISSIONERS

TO: Board of Commissioners

FROM: Matthew Newton, County Administrator

DATE: October 19, 2023

RE: CCTA Funding Request

REQUEST:

Consideration of County funding for Cass County Transit Authority

BACKGROUND:

In early October, a request was submitted from Gerry Bundle, the Executive Director of the Cass County Transportation Authority (CCTA), for the County to consider providing stopgap funding to the Transit Authority while they pursue a millage campaign. The Millage would be considered by voters of the County in February 2024. The CCTA indicated that without additional funding they will not be able to continue operations. As such, the funding request submitted was stated to provide enough funding to maintain the CCTA until such time as a successful millage assessment or to wind down operations in an orderly fashion at the end of 2024.

The request from the CCTA is attached for your consideration.

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 total amount of funding required to satisfy the request submitted by the CCTA would be $254,034.00.

RECOMMENDATION:

Discuss the CCTA Funding Request and determine if it should be added to the November 2nd Regular Meeting Agenda.

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

Cass County Transportation Authority
400 East State Street
Cassopolis, MI 49031
269-445-2455

October 3, 2023

The Honorable Jeremiah Jones, Chair
Cass County Board of Commissioners
120 N. Broadway
Cassopolis, MI 49031

RE: Operating Funding Request-Fiscal Years 2024-2025

Dear Commissioner Jones:

Per the request made by the Board of Commissioners during its September 21, 2023, Committee of The Whole meeting, the Cass County Transportation Authority is humbly requesting $254,034 in stopgap operating funding for Fiscal Year 2024, as recommended by the Michigan Department of Transportation (MDOT). More specifically, we are asking for a disbursement of $50,000 by October 31, 2023, as a match to a withdrawal from our "rainy day" fund, followed by a second disbursement in January 2024 to allow us to continue operations through the February 2024 election, at which time the voters will decide on our millage proposal. We propose disbursement of the remaining $154,034 in installments of $50,000 in April and July, with a final installment of $54,034 in September. This will allow us to either continue operations until we begin to receive funds from a successful millage assessment or to wind down operations in an orderly fashion by the end of 2024.

Also, please find attached the demographic information requested by Commissioner Lee.

Thank you for your consideration of our request. Should you have any additional questions or concerns, please contact me at (269) 445-2455 or by email at director@ccta-mi.org.

Respectfully,

Cass County Transportation Authority

Gerry Bundle

Gerry Bundle
Executive Director

Attachments

Demographic Information

Customers by District

District	Commissioner	Male	Female	Total
1	Ryan Laylin	174	215	389
2	Jim Lawrence	311	396	707
3	Joyce Locke	126	175	301
4	Jeremiah Jones	64	98	162
5	Mary Howie	385	652	1,037
6	Samuel Barrera	13	19	32
7	Roseann Marchetti	113	224	337
8	RJ Lee	77	135	212
	TOTALS	1,263	1,914	3,177

Accomodation Requirements

District	Commissioner	Mobility Aid	Physical Challenge	Mental/ Developmental Challenge	No Accomodations Required
1	Ryan Laylin	50	12	2	325
2	Jim Lawrence	58	8	3	638
3	Joyce Locke	31	13	2	255
4	Jeremiah Jones	18	2	1	141
5	Mary Howie	362	20	8	647
6	Samuel Barrera	7	0	0	25
7	Roseann Marchetti	46	8	2	281
8	RJ Lee	13	5	0	194
	TOTALS	585	68	18	2,506

Code	Description	October	November	December	January	February	March	April	May	June	July	August	September	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Fiscal YTD Total
50101	Operators Salaries & Wages	$13,350.50	$14,562.13	$21,040.01	$18,305.53	$20,157.92	$24,796.60	$21,287.03	$20,906.44	$25,594.83	$21,935.97	$20,387.99	$25,341.59	$ 48,953	$ 63,260	$ 67,788	$ 67,666	$ 247,667.00
50102	Other Salaries & Wages	$15,770.75	$15,204.47	$19,107.16	$16,169.95	$17,495.21	$22,964.05	$17,071.90	$17,203.50	$21,258.49	$19,015.66	$16,428.34	$21,826.09	$ 50,082	$ 56,629	$ 55,534	$ 57,270	$ 219,515.00
50103	Dispatchers' Salaries & Wages	$ 5,109.01	$ 4,938.50	$ 6,411.49	$ 4,664.70	$ 6,509.40	$ 9,428.54	$ 7,684.62	$ 7,801.53	$ 9,380.16	$ 8,113.85	$ 6,649.53	$ 9,353.87	$ 16,459	$ 20,603	$ 24,866	$ 24,117	$ 86,045.00
50200	Fringe Benefits	$ 8,018.42	$ 5,720.06	$ 7,475.28	$ 6,907.78	$ 7,291.97	$ 8,288.57	$ 7,435.87	$7,425.75	$7,425.75	$7,974.21	$7,545.88	$8,544.57	$ 21,214	$ 22,488	$ 22,287	$ 24,065	$ 90,054.00
50302	Advertising Fees	$ -	$ -	$ -	$ -	$ 85.46	$ -	$ 81.06	$ -	$ -	$ -	$ -	$ -	$ -	$ 85	$ 81	$ -	$ 166.00
50305	Audit Costs	$ -	$ -	$ -	$ -	$ 3,750.00	$ 5,105.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,855	$ -	$ -	$ 8,855.00
50399	Other Services	$ 1,214.89	$ 1,371.80	$ 1,204.14	$ 1,945.64	$ 1,085.13	$ 1,359.80	$ 2,703.76	$ 1,228.76	$ 1,083.45	$ 1,575.15	$ 1,115.28	$ 3,349.32	$ 3,791	$ 4,391	$ 5,016	$ 6,040	$ 19,238.00
50401	Fuel & Lubricants	$ 4,563.95	$ 3,881.29	$ 3,115.46	$ 4,060.22	$ 4,252.79	$ 4,602.60	$ 5,315.19	$ 3,907.71	$ 3,772.96	$ 3,595.45	$ 4,322.65	$ 3,322.76	$ 11,561	$ 12,916	$ 12,996	$ 11,241	$ 48,714.00
50402	Tires & Tubes	$ -	$ 3,354.59	$ -	$ 2,723.38	$ -	$ -	$ 218.59	$ -	$ -	$ -	$ -	$ -	$ 3,355	$ 2,723	$ 219	$ -	$ 6,297.00
50499	Other Materials & Supplies	$ 8,048.31	$ 1,622.35	$ 3,020.65	$ 508.92	$ 1,064.96	$ 1,638.24	$ 761.17	$ 512.35	$ 246.76	$ 396.89	$ 434.02	$ 300.41	$ 12,691	$ 3,212	$ 1,520	$ 1,131	$ 18,554.00
50500	Utilities	$ 858.47	$ 1,078.96	$ 1,381.51	$ 1,562.04	$ 1,398.54	$ 1,363.69	$ 1,234.36	$ 1,123.82	$ 730.93	$ 782.48	$ 800.35	$ 801.27	$ 3,319	$ 4,324	$ 3,089	$ 2,384	$ 13,116.00
50603	Liability Insurance	$10,835.67	$ 2,142.67	$11,367.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 2,049.67	$ 24,346	$ 6,149	$ 6,149	$ 6,149	$ 42,793.00
50699	Other Insurance	$ 272.00	$ 272.00	$ 272.00	$272.00	$272.00	$272.00	$272.00	$272.00	$272.00	$272.00	$272.00	$303.75	$ 816	$ 816	$ 816	$ 848	$ 3,296.00
50700	Taxes and Fees	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60.00	$ -	$ -	$ -	$ -	$ -	$ 60	$ -	$ 60.00
50902	Travel, Meetings & Training	$ 417.55	$ 119.69	$ -	$ -	$ -	$ 27.25	$ 380.48	$ -	$ 992.74	$ 797.56	$ 4,511.24	$ 750.00	$ 537	$ 27	$ 1,373	$ 6,059	$ 7,996.00
50903	Association Dues & Subscriptions	$ 58.33	$ 58.33	$ 58.33	$ 58.33	$ 58.33	$ 69.58	$ 69.58	$ 69.58	$ 69.58	$ 69.58	$ 69.58	$ 69.58	$ 175	$ 186	$ 209	$ 209	$ 779.00
51300	Depreciation														$ 50,536			
	Total Expenses	$68,517.85	$54,326.84	$74,453.70	$59,228.16	$65,471.38	$81,965.59	$66,565.28	$62,501.11	$72,937.32	$66,578.47	$64,586.53	$76,012.88	$ 197,299	$ 257,200	$ 202,003	$ 207,179	$ 813,145
54000	Ineligible Refunds and Credits	$17,259.78	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,478.55	$ -	$ -	$ 39.60	$ -	$ 17,260	$ -	$ 4,479	$ 40	$ 21,779.00
55005	Ineligible Local Contracts	$18,051.43	$17,046.33	$17,868.55	$17,868.55	$41,568.13	$26,490.60	$22,477.20	$25,079.40	$24,804.00	$22,140.00	$24,643.00	$17,890.80	$ 52,966	$ 85,927	$ 72,361	$ 64,674	$ 275,928.00
55007	Ineligible Depreciation														$ 50,351			
55009	Ineligible Percent of Association Dues	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 8.05	$ 24	$ 24	$ 24	$ 24	$ 96.00
57402	Ineligible RTAP	$ 201.30	$ -	$ -	$ -	$ -	$ -	$ -	$ 326.50	$ -	$ 992.74	$ 1,372.85	$ 2,123.08	$ 201	$ -	$ 327	$ 4,489	$ 5,017.00
57603	Ineligible Administrative Expense Paid by Capital Contract	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,193.28	$ -	$ -	$ -	$ 1,193	$ 1,193.00
	Total Ineligible Expenses	$35,520.56	$17,054.38	$17,876.60	$17,876.60	$41,576.18	$26,498.65	$22,485.25	$29,892.50	$24,812.05	$23,140.79	$26,063.50	$21,215.21	$ 70,451.00	$ 136,302.00	$ 77,191.00	$ 70,420.00	$ 304,013
	Total Eligible Expenses	$32,997.29	$37,272.46	$56,577.10	$41,351.56	$23,895.20	$55,466.94	$44,080.03	$32,608.61	$48,125.27	$43,437.68	$38,523.03	$54,797.67	$ 126,848	$ 120,898	$ 124,812	$ 136,759	$ 509,132

Cassopolis/Vandalia Area
Chamber of Commerce
P.O. Box 314, Cassopolis, MI 49031

September 21, 2023

Mr. Jeremiah Jones, Chair
Cass County Board of Commissioners
120 N. Broadway
Cassopolis, MI 49031

In discussions with local business and community leaders, the Cassopolis/Vandalia Chamber of Commerce has identified good public transportation as a key factor in improving and sustaining both economic growth and the quality of life in Cass County.

Access to public transportation is a crucial and integral part of the fabric of Cass County, providing transportation to work, school, medical/dental/vision care providers, pharmacies, social services, and local businesses such as grocery stores, laundromats, and other destinations for the most vulnerable members of our community. Without public transportation, senior citizens, persons with mobility issues, and under-resourced individuals would be left to depend on friends and neighbors for transportation to these destinations, rather than enjoying the independence that public transportation provides.

As leaders and owners of local businesses, we appreciate the access to our establishments that public transportation provides, both for our employees and customers. We also recognize that public transportation helps to attract more businesses to the area, thereby helping to expand, grow, and diversify our local economy. It is for these reasons that we urge the Board of Commissioners to provide financial support to public transportation, and we also urge citizens of the county to support public transportation through a millage. Thank you.

Sincerely,

Billie Hires

Billie Hires, President
Cassopolis/Vandalia Chamber of Commerce

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name: Edwardsburg Chamber of Commerce

[signature] - President

Dated:

10/3/2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

STEINBAUER ENGINEERING
nexopt www.nexopt.com
PR UPSTAND
www.steinbauerengineering.com
(269) 230 0400

Thursday 28th September, 2023

Mr Jeremiah Jones, Chair
Cass County Board of Commissioners
120 N Broadway
Cassopolis, MI 49031

Dear Mr Jones and Board of Commissioners

As a local small business, we like many other businesses face multiple hurdles operating in a rural area.

Access to public transport is a critical service for any county. Reliable public transport provides flexibility and independence for work, school, medical services and public transport, given that we have no taxi or ride-share available, plays a pivotal role in ensuring members of our county have access to movement within the county for essential daily life. Without access to a public transport service, senior citizens, members of the community with mobility issues and under-resourced individuals would need to depend on friends, family and neighbors for transportation.

STEINBAUER Engineering, along with other local businesses, appreciate the access to our establishments that the public transport system provides for both employees and customers. It is imperative moving forward that Cass County recognizes and supports this need. A reliable public transport system helps to attract more business to the local area and supports tourism within our beautiful county. With the recent announcement that Cass County has been included as a Pure Michigan destination it is essential that we continue to offer public transport to leverage this opportunity and highlight the benefits of living in a safe rural community that has access to basic public transportation.

STEINBAUER Engineering urges the Board of Commissioners to provide financial support to public transportation through a millage.

Best Regards

Sherie Jones
Michigan Team STEINBAUER

STEINBAUER ENGINEERING
STEINBAUER Engineering LLC.
22790 Fosdick St. • Dowagiac, MI 49047
T: (704) 587 - 0856
www.steinbauer-engineering.com

STEINBAUER Engineering LLC
22790 Fosdick Street
Dowagiac MI 49047
Office: (269) 230 0400
E: sherie@steinbauerusa.com

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

Woodlands BHN (Cass County CMH)

[signature], CEO per Board approval @ 9/26/2023 meeting

Dated:

9/28/2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

CHT USA 805 Wolfe Avenue Cassopolis, MI 49031

Dated:

9-27-23

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

Cass County Council on Aging - Kylie Carey Director of Community Develop.

Dated:

9/28/2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

MICHIGAN WORKS! BERRIEN, CASS, VAN BUREN | MICHAEL MOMPREMIER

Dated:

SEPTEMBER 29th, 2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

STEINBAUER Engineering

Dated:

STEINBAUER ENGINEERING
STEINBAUER Engineering LLC.
22790 Fosdick St. • Dowagiac, MI 49047
T: (704) 587 - 0856
www.steinbauer-engineering.com

28 Sept 2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name: G.W. Jones Exchange Bank
Cassopolis Branch
110 Spencer, Box 343
Cassopolis, MI 49031

[signature], Assistant V.P.

Dated:

9/29/2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

BOLT LTD. (Jeff Nelson)

Dated:

10/2/23

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

GW Jones Exchange Bank

Cordell R Jones Pres

Dated:

10-2-2023

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name: Kinexus Group

Dated:

October 2, 2023

Please return this sighed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.

We, the undersigned, hereby signify our support for County funding of the Cass County Transportation Authority, as expressed in this letter from the Cassopolis Vandalia Chamber of Commerce:

Organization Name:

Edward Lowe Foundation

Dated:

10-3-23

Please return this signed form ASAP attention to Billie Hires by e-mail at bhires@gwjonesbank.com or fax to 269-445-2108.