



Wexford County

**BOARD OF COMMISSIONERS**

*Gary Taylor, Chair*

**NOTICE OF MEETING**

The Wexford County Board of Commissioners will hold a regular meeting on Wednesday, November 3, 2021 beginning at 4:00 p.m. in the Commissioners’ Room of the Historic Courthouse in Cadillac, MI, 49601.

**PUBLIC PARTICIPATION**

The meeting can be attended in person or by any one of the following three ways:

- **By Telephone:** Dial toll free 1-646-876-9923, enter Webinar ID 749 610 4141#
- **By Computer:** Go to the Zoom Web Site (zoom.us). Click on “Join a Meeting.” Join using Meeting ID 749 610 4141.
- **By Smartphone:** Install the Zoom application prior to the call. Launch the Zoom app at the time of the call and join using Meeting ID 749 610 4141.

**TENTATIVE AGENDA**

- A. CALL TO ORDER
- B. ROLL CALL
- C. PLEDGE OF ALLEGIANCE
- D. ADDITIONS / DELETIONS TO THE AGENDA
- E. APPROVAL OF THE AGENDA
- F. EMPLOYEE RECOGNITION
  - 1. 30-Year Service Award – Lt. Richard Denison – Sheriff’s Department..... 1
- G. PRESENTATIONS AND REPORTS
- H. PUBLIC COMMENTS

*The Board welcomes all public input.*
- I. CONSENT AGENDA

The purpose of the consent agenda is to expedite business by grouping non-controversial items together to be dealt with by one Commission motion without discussion. Any member of the Commission may ask that any item on the consent agenda be removed therefrom and placed elsewhere for full discussion. Such requests will be automatically respected.

*If any item is not removed from the consent agenda, the action noted on the agenda is approved by motion of the Commission to adopt the consent agenda.*

  - 1. Approval of the October 20, 2021, Regular Meeting Minutes..... 2

J. AGENDA ITEMS

- 1. MEI Special Consideration Request (HR/PS 10/26/21 & Finance 10/27/21)..... 7
- 2. Council on Aging 2022 Budget (Finance 10/27/21) ..... 8
- 3. Catholic Human Services MOU (Finance 10/27/21) ..... 11
- 4. ARPA Consultant Proposal (Finance 10/27/21)..... 13
- 5. Building Department Vehicle Purchase (Finance 10/27/21) ..... 21
- 6. Budget Amendment(s) (Finance 10/27/21)..... 24

K. ADMINISTRATOR’S REPORT ..... 25

L. CORRESPONDENCE

M. PUBLIC COMMENTS

N. LIAISON REPORTS

O. BOARD COMMENTS

P. CHAIR COMMENTS

Q. ADJOURN

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**BOARD OF COMMISSIONERS AGENDA ITEM**

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**FROM:** HR/Public Safety Committee  
**FOR MEETING DATE:** November 3, 2021  
**SUBJECT:** Employee Recognition

SUMMARY OF ITEM TO BE PRESENTED:

Wexford County would like to recognize employees for their service, per County policy B.13-0, at 10, 15, 20, 25, 30 and 35 years. The following employee should be recognized at the next Board of Commissioners meeting for their service as follows:

<b>EMPLOYEE NAME</b>	<b>DEPARTMENT</b>	<b>YEARS OF SERVICE</b>
<b>Richard (Butch) Denison</b>	Sheriff	30 Years

Richard Denison began his employment with Wexford County on October 20, 1991 as a Deputy with the Sheriff's Department. He became a Sergeant on October 11, 1998. On November 12, 2006 Richard Denison was promoted to Administrative Lieutenant and continues to hold this position.

RECOMMENDATION:

A motion to recommend the full board to present the certificate of appreciation to Lt. Richard Denison at the next BOC meeting.

**WEXFORD COUNTY BOARD OF COMMISSIONERS**

Regular Meeting \* Wednesday, October 20, 2021

Meeting called to order at 4:00 p.m. by Chairman Taylor

Roll Call: Present- Commissioners Joseph Hurlburt, Mike Musta, Ben Townsend, Mike Bengelink, Michael Bush, Gary Taylor, Judy Nichols, and Brian Potter.

Absent- Julie Theobald

Pledge of Allegiance.

**Additions/Deletions to the Agenda**

J1B-Motion to close public comment on 2022 Budget

**Approval of the Agenda**

**MOTION by Comm Bengelink, seconded by Comm Bush to approve the agenda.**

**Roll Call: Motion passed 8-0.**

**Employee Recognition-** *None.*

**Presentation and Reports-**

Northern Lakes Community Mental Health Annual Presentation

Joanie Blamer, Interim Chief Executive Officer presented the annual report. She highlighted the projects that had benefited our county and surrounding counties including a diversion program to keep people from going to jail and an opioid use and abuse program she is working on with local physicians.

Ashley Poineau, Peer Support Specialist, also spoke about her own experiences with Community Mental Health and her struggles that eventually led her to become a Peer Support Specialist with NLCMH.

**Public Comment-**

Shari Spoelman from MSU Extension reported that she will be retiring at the end of October. She mentioned that they have a transition plan in place. She also shared that MSU Extension is in the process of moving into the Baker College building.

**Consent Agenda**

1. Approval of the October 6, 2021 Regular Meeting Minutes

**MOTION by Comm Bengelink, seconded by Comm Bush to approve the Consent Agenda.**

**Roll Call: Motion passed 8-0.**

**Agenda Items**

2. FY 2022 Proposed Budget

**MOTION by Comm Musta, seconded by Comm Hurlburt to open the Public Hearing on the 2022 budget.**

**Roll Call: Motion passed 8-0.**

The hearing was opened at 4:24 p.m. There was not any public comment made.

**MOTION by Comm Bengelink, seconded by Comm Potter to close the public hearing.**

**Roll Call: Motion passed 8-0 at 4:25 p.m.**

3. Resolution 21-29 General Appropriations Act

**MOTION by Comm Musta, seconded by Comm Bush to approve Resolution 21-29, Fiscal Year 2022 Budget Resolution and General Appropriations Act.**

**Roll Call: Motion passed 8-0.**

4. Resolution 21-26 Approving the Agreement with MI State Police.

**MOTION by Comm Hurlburt, seconded by Comm Musta to approve Resolution 21-26, approving the agreement between MI Dept of State Police and Wexford County for the Emergency Management Performance Grant Agreement.**

**Roll Call: Motion approved 8-0.**

5. Resolution 21-30 Supporting Enactment of House Bill 5026

**MOTION by Comm Bengelink, seconded by Comm Bush to approve Resolution 21-30, Supporting Enactment of House Bill 5026.**

A Comm asked for clarification of the 5% increase to 6% prepaid device user fee.

**Roll Call: Motion passed 8-0.**

6. Two Seven Oh Grant Agreement

**MOTION by Comm Nichols, seconded by Comm Musta to approve the Two Seven Oh Inc. reimbursement grant agreement for the period of September 27, 2021 through April 1, 2022 and authorize the Chairman to sign the agreement.**

**Roll Call: Motion passed 8-0**

7. Apportionment Report

**MOTION by Comm Musta, seconded by Comm Nichols to approve the Apportionment Reports and authorize Joe Porterfield, Equalization Director, to sign the Certification Statement on behalf of the County.**

**Roll Call: Motion passed 8-0.**

8. Budget Amendments-

**MOTION by Comm Musta, seconded by Comm Bush to approve the Budget Amendment dated 10/20/2021.**

10/20/2021

<b>J.8.</b>
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**Wexford County Board of Commissioners  
 Amendments to the 2021 Budget**

Adj #	Acct	Acct Description	Revenue	Expense	
				\$	
20211001	<b>259.000.702.05</b>	Overtime		1,500	a.
	<b>259.000.702.08</b>	Sick Pay		\$ 500	
	<b>259.000.800.07</b>	Contracted Attorneys		\$ (2,000)	
		<b>To balance the negative line items.</b>			
20211002	<b>101.287.528.08</b>	ARPA Revenue	\$ 364,384		b.
	<b>101.287.702.14</b>	ARPA Direct payment		\$ 322,500	
	<b>101.287.719.00</b>	Social Security		\$ 24,672	
	<b>101.287.720.00</b>	Retirement		\$ 12,788	
	<b>101.287.722.00</b>	Workers Compensation		\$ 4,424	
		<b>To account for the ARPA Grant.</b>			
20211003	<b>208.000.677.00</b>	Civic Center-Misc. Income	\$ 129,637		c.
	<b>208.000.934.00</b>	Civic Center-Bldg. Maintenance		\$ 129,637	

**DNR Grant Funds.**

**Administrator's Report-**

Administrator Koch gave an update on the jail repairs. Granger timeline is to complete all work by December 1, 2021, they will be replacing ceiling tiles, drywall, etc. if damage is visible from the leaks. They will be providing a letter regarding their commitment to resolving all issues.

Update on union contracts, we are still waiting for a union ratification vote for Corrections.

Public Defenders Budget for FY2022 was approved. Part of that budget includes a full-time corrections officer.

Two new employees will be starting next week in the Admin Office. Megan will start Monday and Brandi will start Thursday.

The new chairs have arrived and are in the Circuit Court room if anyone wants to take a look at them.

**Correspondence-** none

**Public Comments-** none

**Liaison Reports-**

Comm Hurlburt has met with Paul Owens from MMR and they have hired a few new people.

Comm Townsend attended a Library Board meeting where they discussed renewing the millage.

Comm Bengelink attended the last Lake Mitchell Improvement Board Meeting for the year and mentioned they had good results from treatments and less weeds.

Comm Bush attended a CAMA Meeting where John Walsh, CEO for the Career Tech Center spoke.

Comm Nichols attended and Area Agency on Aging where they are forming some new bylaws.

Comm Taylor mentioned he attended a Council on Aging Meeting.

**Board Comments-**

Comm Hurlburt mentioned that the flag was at half mast due to the death of Colin Powell. He urged everyone to take COVID 19 very seriously.

Comm Townsend thanked Joanie and Ashley for presenting from NLCMH and mentioned he has known Joanie since 2013 when he went through First Responders Training.

Comm Bengelink shared a quote from Ben Carson.

Comm Bush thanked each department for the work they put into their budgets. He also thanked Ashley from NLCMH for sharing her story.

Comm Nichols mentioned that she appreciates the work that Northern Lakes Community Mental Health does and that it benefits her son greatly. She also encouraged all of the Commissioners to fill out the NLCMH surveys.

**Chairman's Comments-**

Comm Taylor thanked everyone for coming.

**Adjourn**

**MOTION by Comm Hurlburt, seconded by Comm Potter to adjourn at 4:38 p.m.**

**All in favor.**

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Gary Taylor, Chairperson

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Melanie Danforth, Chief Deputy Clerk



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**BOARD OF COMMISSIONERS AGENDA ITEM**

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**FROM:** Finance Committee  
**FOR MEETING DATE:** November 3, 2021  
**SUBJECT:** MEI Special Consideration Request

SUMMARY OF ITEM TO BE PRESENTED:

Ms. Lisa Kaspriak, MMMEG Administrator, is requesting an additional \$100 of compensation for a Medical Examiner Investigation. The current medical examiner contract is effective June 1, 2021 through May 31, 2025. Exhibit B of that contract states that “occasional extenuating circumstance stipend additional as approved by County at \$100/case.”

This special consideration request is due to an investigation involving circumstances that were significantly beyond those of a typical investigation.

RECOMMENDATION:

Both the HR/Public Safety Committee and the Finance Committee recommend the full board approve the request.

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**BOARD OF COMMISSIONERS AGENDA ITEM**

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**FROM:** Finance Committee  
**FOR MEETING DATE:** November 3, 2021  
**SUBJECT:** Council on Aging Draft 2022 Budget

SUMMARY OF ITEM TO BE PRESENTED:

The agreement providing for the Council on Aging to administer the Senior Services millage requires the BOC to approve their proposed budget before millage monies are released.

The COA’s 2022 proposed budget is attached for consideration and recommendation.

RECOMMENDATION:

The Finance Committee suggests that the full board approve the Fiscal Year 2022 Council on Aging budget.

**WEXFORD COUNTY COUNCIL ON AGING**

**Proposed Budget for 2022**

For the Year Ended December 31, 2021

As of 10/19/21

	2021 Approved Budget	<b>2022 Proposed Budget</b>
<b>Revenues</b>		
Local Revenue	<b>1,261,260</b>	<b>1,269,628</b>
Millage	1,028,288	1,064,400
Personal Property		
Reimbursement	0	0
Contributions	7,500	7,500
Silver Care	67,545	49,297
Senior Expo	0	13,100
Cost Share	79,661	76,866
Veteran's Home Care	4,915	0
MMAF/MIPPA	30,000	31,000
Veteran's Admin.	12,784	9,297
Advertisement	5,820	4,020
Interest	5,000	5,000
COA Foot Clinics	3,368	3,368
Clinic Foot Care	10,880	5,280
<b>Other Local Revenues</b>	500	500
SNAG IN/OUT Not Budgeted	5,000	
<b>State Revenues</b>	<b>247,846</b>	<b>199,632</b>
AAA Medicaid Waiver	61,033	44,868
NHC Medicaid Waiver	45,512	18,408
AAA Care Management	55,297	65,202
DHHS	52,992	52,131
NLCMH ADC Grant	14,500	0
AAA ADC Grant	12,867	13,000
MOW Srvs Assmnts	5,544	5,922
Other State Revenue	100	100
Transfer from Depr. Reserve		0
Transfer from Fund Balance	104,075	74,845
<b>1x Transfer Covid Relief Monies</b>		250,000
<b>Total Revenues</b>	<b>1,613,181</b>	<b>1,794,104</b>
<b>Expenditures</b>		
Program Salaries & Wages	919,096	844,342
Executive Wages	64,875	68,867
Social Security Tax	58,143	53,566
Medicare Tax	13,598	12,528
Unemployment Tax	15,163	9,405
<b>Employee Benefits</b>		
Health Insurance	62,007	57,390
HRA	5,000	12,000
Retirement Employer 2%	19,679	18,291
Cell Phone	5,220	7,920
Bonus Wages		31,886
Worker's Compensation Ins.	16,955	15,500
Contracted Srvs (Sn Plowing)	46,000	51,000
Contracted Srvs (Lawn Care)	31,955	41,500
Contracted Srvs (MOW DB)	0	0
<b>RFP</b>	94,000	95,188
Contracted Srvs (Sr. Compain)	0	
Contracted Srvs (MOW)	0	

Contracted Svcs. (Manton Sr)	0	
Contracted Svcs (Cadillac Sr)	0	
<b>Professional Fees</b>		
Tasc Claim Fees & Admin	1,200	892
CIC Benefit Fees	3,000	1,692
Occupational Injury Claims	1,300	500
BCB Audit	7,500	8,000
Retirement Admin Fees	1,650	4,950
Recruit/Emp Fees	3,000	5,800
Office Supplies	17,000	10,000
Food Supplies	2,500	1,500
Janitorial/Operating Supplies	15,000	10,531
Sr. Expo	0	8,500
Liability Insurance & Bonds	9,959	12,361
Automobile Insurance	1,673	0
Telephone & Internet Srv Fees	9,300	10,926
Postage	7,167	7,500
Software Srv Fees	12,000	4,524
COA Utilities - Electric	2,543	4,014
COA Utilities - Haring Water	234	235
COA Utilities - Natural Gas	4,777	4,777
COA Utilities - Trash Removal	820	888
DB Utilities - Electric	750	986
DB Utilities - Water & Sewer	400	686
DB Utilities - Natural Gas	1,000	1,000
DB Utilities - Trash Srv	300	425
Day Break Automobili Fuel	1,400	0
Lease Expense	8,900	7,500
DB Reapirs & Maint.	7,106	5,000
Computer/Office Equip Repairs & Maint.	9,000	8,000
Indoor Cleaning & Maint	3,500	4,500
Outdoor Maint.	6,000	6,000
Dues & Subscriptions	500	1,436
Marketing & Publicity	1,900	2,500
Bad Debt Expense	500	500
Mileage - Homecare & Admin	45,000	45,000
Community Outreach (Meals & Conf.)	1,200	1,000
Continuing Education	2,500	2,500
Staff Training & Recognition	500	500
Depreciation/Equipment	14,110	17,385
<b>Special Projects</b>		
Volunteer Transpt (CWTA)	17,300	20,000
P.E.R.S. & Med Box	4,000	4,000
Sign Project	500	100
<b>Future Speciality Program</b>		218,114
Hearing Aids Assistance		
Denal Assistance		
Small Home Repairs Assist		
Marketing Plan		
<b>SNAG (Sr. Apprec Not Budgeted item IN/OUT \$5,000</b>	5,000	
Miscellaneous Expense	4,500	5,000
<b>Cash Reserve Account</b>	25,000	25,000
<b>Total Expenditures</b>	<b>1,613,181</b>	<b>1,794,104</b>
<b>Increase (Decrease) in Net Assets</b>	<b>(0)</b>	<b>0</b>

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**BOARD OF COMMISSIONERS AGENDA ITEM**

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**FROM:** Finance Committee  
**FOR MEETING DATE:** November 3, 2021  
**SUBJECT:** Catholic Human Services MOU – NMRE Grant

SUMMARY OF ITEM TO BE PRESENTED:

The Northern Michigan Regional Entity (NMRE) manages the Medicaid funding for behavioral health and substance use disorder (SUD) services in Wexford County.

Half of the County’s liquor tax revenue is directed to NMRE to fund a variety of SUD treatment and prevention services. Some of that revenue is available to the County through a grant process.

Circuit Court Judge Jason Elmore submitted a grant application to NMRE to fund a counselor who will visit both the Wexford and Missaukee jails. From the grant application completed by Judge Elmore: “This is a collaboration between Wexford and Missaukee Counties and Catholic Human Services. Funds will go to hire a dedicate substance use disorder treatment counselor.” The counselor will visit the Wexford County Jail 3 days a week and Missaukee County jail 2 days a week, and provide treatment.”

The program’s long-term desired outcome (again, from the grant application) is to: “decrease recidivism of those in the criminal justice system in Wexford and Missaukee Counties based by 20% based on review of records maintained by the county clerks and the local Michigan Department of Corrections Probation Offices.”

Judge Elmore has received notice that the grant was approved by NMRE. (A copy of the grant application is available upon request.) Sarah Hegg, Catholic Human Services Clinical Supervisor for the Western and Southwestern Regions has indicated that the fine folks at Catholic Human Services will take care of the grant’s financial administration and quarterly reporting. Ms. Hegg has provided the attached Memorandum of Understanding for your consideration.

NMRE is drafting a grant agreement, which we expect to receive within a day or two. When received, it will be forwarded to the Commissioners for consideration.

RECOMMENDATION:

The Finance Committee suggests the full board approve the Catholic Human Services MOU.



MEMORANDUM OF UNDERSTANDING

Catholic Human Services and Wexford County

The purpose of this memorandum is to demonstrate the responsibilities of Catholic Human Services as outlined in the liquor tax grant between Catholic Human Services and Wexford County, specifically Wexford County Jail and the designated Wexford County transitional houses.

Project Explanation:

A designated licensed and credentialed substance use disorder clinician will provide an expansion of substance use disorder services in Wexford County Jail and transition housing which includes substance use disorder treatment to pretrial inmates and post-conviction inmates and transitional housing residents. The clinician will provide weekly substance use disorder assessments and treatment based on jail and community correction referrals and recommendations.

Catholic Human Services agrees to the following short-term objectives as outlined in the liquor tax grant and will submit quarterly reports to NMRE and Wexford County indicating the following success and or barriers for the desired short and long-term outcomes:

Short term outcomes:

- Increased access of services to 100% of those in jail and transitional housing with SUD interested in participating in the program offered at the jail and housing.
- Develop and implement screening protocols at booking to determine eligibility.
- Evidence based programming via hybrid of virtual and in-person services including:
  - Individual and gender specific group therapy at the jail.
  - Transitional houses – case management, individual, group, peer coaching and life skills coaching to assist in individuals accessing appropriate referrals to outpatient treatment and successful follow through of other supervision requirements.

Long term outcomes:

Decrease recidivism and overdoses of those in the criminal justice system in Wexford County based by 20% on review of records maintained by the county clerks and the local Michigan Department of Corrections Probation Offices.

Catholic Human Services will complete the Financial Status Report (FSR) as requested by Northern Michigan Regional entity and the quarterly reports required for the Pubic Act 2 (PA-2) funds. A copy of the quarterly report will be provided to a Wexford County designee.

Both parties agree to follow confidentiality guidelines regarding persons served and understand that by the nature of this MOU, both parties may exchange information as appropriate.

This memorandum of understanding will be in effect for October 1, 2021 through September 30, 2022.

Signatures:

*Edward Cieslinski*

10/19/2021

*Sarah Hegg*

10/19/2021

Catholic Human Services  
Chip Cieslinski – President/CEO  
Sarah Hegg – Clinical Supervisor

\_\_\_\_\_  
Wexford County

\_\_\_\_\_  
Date

\_\_\_\_\_  
Wexford County:

\_\_\_\_\_  
Date

1000 Hastings  
Traverse City, MI  
49686

231.947.8110

fax 231.947.3522



Catholic Charities USA



Catholic Services Appeal

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**BOARD OF COMMISSIONERS AGENDA ITEM**

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**FROM:** Finance Committee  
**FOR MEETING DATE:** November 3, 2021  
**SUBJECT:** ARPA Consultant – Maner Costerisan

SUMMARY OF ITEM TO BE PRESENTED:

The funding for the American Rescue Plan Act (ARPA), while very welcome, comes with a number of federal requirements that only seem to be increasing in complexity as time goes on.

Ensuring that the County is compliant with the many Federal grant Uniform Guidance requirements now and though the years of the ARPA funding will be extremely difficult for the County’s staff. Our financial consultant, Corinna Hervey of H & S Companies, has suggested that the County work with Maner Costerisan, a CPA firm out of Lansing.

I contacted Steve Kirinovic, the firm’s principal, and he provided the attached information. Essentially, Maner Costerisan would invoice the County on a time/materials basis. These services would be considered an eligible ARPA expense.

RECOMMENDATION:

The Finance Committee recommends the full board approve the Maner Costerisan proposal at a not-to-exceed amount of \$5,000.

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## Qualifications

Maner Costerisan believes it is uniquely qualified to perform an ARPA engagement successfully because:

1. We attend and also conduct annual governmental specific continuing education programs, so we are up-to-date on all new Federal and State grant reporting issues. Since the inception of all the concerns surrounding COVID-19 we established a task force within the firm and a group dedicated to monitoring and reporting COVID-19 related items to all our clients on our website and via eblasts.
2. Our main office location gives us firsthand relationships with staff at the many State Departments that may be handling grants to the County and our short drive to the County will allow us easy access to the County's offices for meetings and exchanging of ideas if needed. This will provide the County with continued monitoring if you hire us to assist the County.
3. We have a strong commitment to quality. We have received a "pass" peer review during every review since the inception of the program, including the most recent review in July 2020.
4. We have extensive experience dealing with state and federal grants and assistance programs. We have performed compliance work on \$100's of millions of dollars in Federal grants over the years. This includes both auditing and monitoring Federal grants under Uniform Guidance requirements and other grants under varying compliance requirements.
5. We have a strong commitment to hiring excellent professional staff that specialize in governmental clients and grant analysis.
6. We communicate with our clients throughout the year to assure all project functions are operating appropriately.
7. We provide service to over 250+ local and state governmental entities/departments throughout the State of Michigan including several Counties.
8. Memberships in committees directly related to governmental entities.
9. Experience in issuing and reviewing governmental audited financial statements, including many Federal Compliance Audits under the Single Audit Act and Uniform Guidance.
10. Commitment to training programs to enhance the professional knowledge and competence of our staff members and sharing/educating our governmental clients to assist with compliance measures into the future.
11. Extensive experience in auditing, accounting, and other management advisory services to governmental entities throughout the State of Michigan and providing guidance to municipal and for-profit clients also on applicable aspects of the CARES Act, the American Rescue Plan Act, and a multitude of other Federal grants. We have already performed 15+ lost revenue calculations for various governmental clients.



12. State-wide recognition of being a leader in providing service to governmental entities.
13. We have multiple team members available to service projects and will utilize the appropriate levels of staffing to assure timely and appropriate service.

### **Overview of the Firm**

Maner Costerisan was founded in the early 1900s. Since that time, we have grown into the largest local accounting firm in mid-Michigan, and we are recognized as a leader in conducting traditional and non-traditional services in the region. The immediate access to our experts and engagement team results in increased efficiencies and faster completion times for our engagements. In addition, our affiliation with BDO Alliance USA provides us easy access to additional professional and technical resources.

The firm consists of approximately 150 individuals, including 26 shareholders (principals). Most staff join our firm immediately after college through a very selective recruitment program. Our professional staff is highly trained to provide services to governmental organizations and related entities in areas of accounting, grants, and consulting. Professional training is maintained by staff members through participation in and presentation of educational programs, conducted both in-house by our firm and sponsored by national, state, and local professional societies and associations.

Our firm participates in the AICPA Peer Review Program of the National Peer Review Committee (NPRC). We have received a “pass” peer review during every review since the inception of the program, including the most recent review in July 2020. We have received approval as a registered firm under the Public Company Accounting Oversight Board (PCAOB) and are a charter member of the AICPA Government Audit Quality Center.

We have specific governmental experience and have served as a respected firm for local governments and State Departments for several years. This experience was enhanced when Stevens, Kirinovic & Tucker, P.C. (SKT) merged with Maner Costerisan effective January 1, 2019. SKT specialized in governmental and nonprofit audit and accounting engagements throughout the State of Michigan, serving more than 200 governmental entities. The importance of the institutional knowledge we have gained over the years cannot be overemphasized. We have a long history of working with governmental organizations and believe we are the best firm to service your needs. Our clients have come to expect diversity of services and personal attention, our strength stems from a highly professional and dynamic staff.

Maner Costerisan is a licensed and insured CPA firm in the State of Michigan. All professional staff meeting State of Michigan requirements are licensed to practice in Michigan. We affirm that we understand the work to be performed and we are committed to maintaining compliance with the State Equal Opportunity Employment Standards.

### **Current Engagements**

We have performed services for various governmental units throughout Michigan. The following lists some of the governmental clients we are currently serving, have served, or have recently been appointed to serve:

### Cities

City of Albion  
City of Corunna  
City of DeWitt  
City of Eaton Rapids  
City of Ferndale  
City of Hart  
City of Hudsonville  
City of Kalamazoo  
Village of Grosse Pointe Shores, a Michigan City

City of Mason  
City of Niles  
City of Portland  
City of Pleasant Ridge  
City of Springfield  
City of St. Clair  
City of Watervliet  
City of St. Joseph  
City of Watervliet

### Counties

Branch County  
Clinton County  
Ionia County  
Isabella County  
Huron County

Lake County  
Shiawassee County  
Van Buren County  
Charlevoix County  
Kalamazoo County

### Townships

Bath Charter Township  
Bengal Township  
Bingham Township  
Bruce Township  
Carmel Township  
Chester Township  
Chippewa Township  
Dallas Township  
Delhi Charter Township  
Delta Charter Township  
DeWitt Charter Township  
Duplain Township  
Eagle Township  
East Bay Charter Township

Essex Township  
Fulton Township  
Handy Township  
Lansing Charter Township  
Locke Township  
North Plains Township  
Oneida Charter Township  
Ovid Township  
Pipestone Township  
Sodus Township  
Westphalia Township  
Williams Charter Township  
Williamstown Township  
Woodhull Township

### Villages

Village of Baroda  
Village of Decatur  
Village of Fowlerville

Village of Oxford  
Village of Perrinton  
Village of Westphalia

## **Potential Scope of Work**

Governmental accounting services require advisors that can bridge the gap between available resources and what upper-level management needs to be able to make smart decisions. Using a team approach, our professionals will assist with the design and delivery of customized financial solutions, planning, support, reporting and analysis that can positively impact the County in many ways. With a clear vision of your success path, our teams collaborate to bring you the strongest, most experienced team to help you reach the goals of this project.

Maner Costerisan professionals share a passion for excellence and are committed to providing superior service with a positive attitude. Knowing that an enormous amount of trust is placed in our hands, we will always seek the solution that is in the best interest of our client. We have provided similar services to a wide variety of clients of similar size along with working with over 200 governments throughout the state.

We could assist the County in accessing and guiding appropriate uses of the Federal funding that is becoming available. Because we currently serve 200+ governmental entities state-wide, many of them apply, get awarded and expend Federal dollars so we know exactly the issues and common pitfalls the County may run into. We have an in-depth understanding of the Interim Final Rule and all the subsequent Q&A's that have been issued, along with State of Michigan guidance such as Numbered Letters, etc. We could provide ongoing support, up to the maximum budgeted hours set for the project, then if additional hours are needed, we will provide those services too. We can conduct remote and in-person meetings to assure all team members assigned to this project are kept up-to-date during the contract period. We would notify all key team members, as necessary, of changes that may affect compliance, accounting, reporting, etc. related issues to assist the County monitor the progress effectively and efficiently. We have vast experience providing guidance to governmental units related to Federal grants and compliance requirements of new and unique grant requirements as they arise from new Federal funding sources such as these.

We would coordinate our services with the County to assure a smooth implementation of these services into the already established accounting functions within the County administrative team. If you hired us to assist the could we would also put in place adequate staffing in the applicable rolls within the framework of the project so that the duties assigned to us are being fulfilled. If it is determined that the estimated hours initially discussed are not realistic or the County wishes to increase the support, the agreement can be modified and agreed to by all parties. This entire process will be overseen by a partner level individual within our firm with substantial governmental experience. We will all the while maintain the customer relations philosophy that the County would expect.

In conjunction with the County, we would continually monitor the contractual arrangement to assure that the arrangement is meeting the County's needs and also falling within the expected services that our firm has bid on. As part of this monitoring process, we will monitor all expectations in conjunction with ours and if we feel, based on the actual workflow compared to what was contemplated in the bid, that there is a variance in those expectations (hours, skill levels, workload, etc.), we will discuss the situation with the County.

If there is a need for alternate staff members to assist with this project due to changes in schedules, requirements, direction the County wants to take the contract, we will insert new team members with the same or higher skill levels to assure continued quality of the project. We will provide requested status reports with all necessary details periodically to the County and communicate as required to assure the County is continually up-to-date.

The overall project would commence by Maner performing a “site assessment” at the County to see what current systems for delivering grant related services are in place to see if we can repurpose existing avenues for implementation of the new grant processes. Modifying existing processes to facilitate implementation of these new grants and their requirements is a more efficient way to handle them than creating new processes for implementation. We would work within your current structure for ease of implementation and only modify processes where necessary.

All processes established for monitoring of the ARPA funding would be developed with the ultimate goal of keeping the County in compliance with Uniform Guidance and will include risk assessment components for future monitoring plans.

We would utilize one of our principals that is an ARPA funding specialist within our governmental niche as a consulting principal to provide appropriate oversight. We will document the eligibility requirements for this program and put systems in place to assure compliance with those requirements. Once those requirements are documented, a team of applicable individuals will be trained in the process of understanding the ARPA requirements.

If the County elected to work with us, we would work closely with all departments of the County to maximize the funding to the County and work through the complex and somewhat burdensome processes that the Federal government has in place. This will include assuring the County’s general ledger is structured sufficiently to capture all applicable costs and reporting functions are established to pull data from the system to report appropriate data. We will also assist the County with the reporting requirements as requested and applicable.

At the County’s option we will also work closely with all key stakeholders within the County to maximize the funding potential for the County and work to align resources for the largest benefits to the County.

We will comply with all applicable federal, state, and local laws, rules, regulations, codes, ordinances, and policies that apply. If we inadvertently do not comply with said requirements noted, we would expect that we would be given sufficient time to correct this noncompliance to the satisfaction of the County.

## Pricing Methodology

The cost of the services is based on the amount of time it takes to perform such services. Our charges for additional management services outside the scope of the original contract would be based on the level of team member required.

The standard hourly governmental billing rates are currently as follows:

Principal	\$ 230 - 340
Manager	200 - 220
Supervisor	170 - 200
Senior	150 - 190
Staff	110 - 150

These billing rates would also apply to any additional management or consulting services you may request. Billing rates for any additional services outside of the scope of this engagement would be billed at the standard hourly rate for the specific team members assigned. There is a normal increase to these rates on an annual basis. Cost for the initial phase to do the calculation, providing the calculator spreadsheet and support, and a virtual meeting to go through the calculations with the County will be a fee not to exceed \$5,000, plus out of pocket expenses, if any. If the County needs additional assistance past this initial phase, those added hours will be billed at the above rates.

It is our policy to perform services in the most efficient manner possible, thus reducing hours and creating as little disruption to your routine as possible. We will work efficiently and effectively to accomplish all the duties requested.

Our overall goal will be to provide the requested services with the appropriate level of team member and if the duties requested can be performed by a team member at lower rates, we will utilize those individuals when available. We will assure when utilizing other staff that we maintain a high level of quality in the services provided at the most reasonable rates.

## References

Isabella County  
200 N. Main Street  
Mt. Pleasant, MI 48858

Margaret McAvoy, Admin/Controller  
989.772.0911  
mmcavoy@isabellacounty.org

Services: On-going contracted Director of Accounting Services assisting with all aspects of County finances including budgeting, transactional oversight, audit preparation, SEFA preparation, Federal grant oversight, etc. since 2016.

Delhi Township  
2074 Aurelius Road  
Holt, MI 48842

Gail Meredith, Township Accountant  
517.699.3858  
Gail.Meredith@delhitownship.com

Services: On-going contracted Accounting Director services assisting with all aspects of Township finances including payroll review, journal entry approval, audit preparation, grant oversight, GASB standard implementation for 15+ years.

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State of Michigan - Supreme Court  
925 W. Ottawa Street  
Lansing, MI 48915

Renate Kempher, Internal Auditor  
517.373.9647  
[kempherr@courts.mi.gov](mailto:kempherr@courts.mi.gov)

Services: Agreed upon procedures to perform internal audits of various County trial courts throughout the State of Michigan.

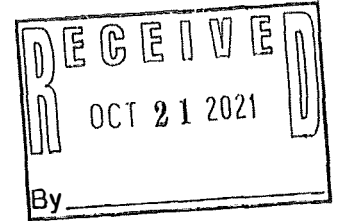
Additional references of other local municipalities such as Kalkaska County, Iron County, Otsego County, East Bay Township, Bingham Township, Ovid Township, Kalamazoo County, etc. which we provide outsourced accounting and audit services for financial statement and Federal compliance audit work, can be provided upon request.

**Brooke Fuller**

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**From:** Howard James Canfield <jcanfield@foxmotors.com>  
**Sent:** Thursday, October 21, 2021 4:42 PM  
**To:** Brooke Fuller  
**Subject:** Fw: Scanned from Fox Cadillac - Reception  
**Attachments:** image2021-10-21-164606.pdf

**Follow Up Flag:** Follow up  
**Flag Status:** Flagged



Good Afternoon Brooke,

Here's the numbers on the F-150. Let me know if you have any questions.

Thank you,

Howard Canfield



**Howard Canfield** | Product Specialist | Fox Motors  
**M:** 231.775.3448 | **D:** 231.779.6472 | **F:** 231.779.6068  
hcanfield@foxmotors.com | foxmotorsofcadillac.com

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**From:** scanner@foxmotors.com <scanner@foxmotors.com>  
**Sent:** Thursday, October 21, 2021 4:46 PM  
**To:** Howard James Canfield <jcanfield@foxmotors.com>  
**Subject:** Scanned from Fox Cadillac - Reception

KAN-004239 MI

9-NORMAL, NB, 104239, MJ301 2021

220211007 1279

U R M C  
CER1 CER2 CER3 TRD RAMP BUMP CAMP BOCK EXFL

001944 1FTMF1E59MKE04418 NB



VEHICLE DESCRIPTION  
**F-150**

**MK E04418**

2021 F-150 4X4 REGULAR CAB  
141" WHEELBASE  
5.0L V8 ENGINE  
ELEC TEN-SPEED AUTO W/TOW M

EXTERIOR OXFORD WHITE  
INTERIOR DARK SLATE CLOTH 40/20/40

Go Further  
ford.com

STANDARD EQUIPMENT INCLUDED AT NO EXTRA CHARGE

- |   |  |   |   |
|---|--|---|---|
| <p><b>EXTERIOR</b></p> <ul style="list-style-type: none"> <li>DAYTIME RUNNING LAMPS</li> <li>EASY FUEL CAPLESS FILLER</li> <li>FULLY BOXED STEEL FRAME</li> <li>HALOGEN HEADLAMPS</li> <li>HEADLAMPS - AUTO HIGH BEAM</li> <li>HEADLAMPS - AUTOLAMP (ON/OFF)</li> <li>LOCKING REMOVABLE TAILGATE</li> <li>PICKUP BOX TIE DOWN HOOKS</li> <li>TRAILER SWAY CONTROL</li> <li>WIPERS - INTERMITTENT</li> </ul> | <p><b>INTERIOR</b></p> <ul style="list-style-type: none"> <li>4" PRODUCTIVITY SCREEN</li> <li>DUAL SUNVISORS</li> <li>MESSAGE CTR: OUTSIDE TEMP, COMPASS, TRIP COMPUTER</li> <li>POWERPOINTS - 12V</li> <li>TILT/TELESCOPE STR COLUMN</li> </ul> | <p><b>FUNCTIONAL</b></p> <ul style="list-style-type: none"> <li>AUTO HOLD</li> <li>CURVE CONTROL</li> <li>DYNAMIC HITCH ASSIST</li> <li>ELECT 4X4 SHIFT-ON-FLY</li> <li>FAIL-SAFE COOLING SYSTEM</li> <li>FORDPASS CONNECT™ 4G HOTSPOT TELEMATICS MODEM</li> <li>GAS-CHARGED SHOCKS</li> <li>OUTBOARD MNTD REAR SHOCKS</li> <li>PRE-COLLISION ASSIST WAEB</li> <li>PWR RACK AND PINION STEER</li> <li>REAR VIEW CAMERA</li> <li>SELECTSHIFT®</li> </ul> | <p><b>SAFETY/SECURITY</b></p> <ul style="list-style-type: none"> <li>ADVANCEDTRAC™ WITH RSC®</li> <li>AIRBAGS - FRONT SEAT MOUNTED SIDE IMPACT</li> <li>AIRBAGS - SAFETY CANOPY®</li> <li>CTR HIGH MOUNT STOP LAMP</li> <li>SECURILOCK® ANTI-THEFT SYS</li> <li>SOS POST-CRASH ALERT SYS™</li> <li>TIRE PRESSURE MONIT SYS</li> </ul> <p><b>WARRANTY</b></p> <ul style="list-style-type: none"> <li>3YR/50,000 BUMPER / BUMPER</li> <li>5YR/100,000 DIESEL ENGINE</li> <li>5YR/60,000 POWERTRAIN</li> <li>5YR/80,000 ROADSIDE ASSIST</li> <li>8YR/100,000 HYBRID BATTERY</li> </ul> |
|---|--|---|---|

<p><b>INCLUDED ON THIS VEHICLE</b></p> <p><b>EQUIPMENT GROUP 101A</b> 2,060.00</p> <ul style="list-style-type: none"> <li>-XL SERIES</li> <li>-XL POWER EQUIPMENT GROUP</li> <li>-CRUISE CONTROL</li> <li>-REVERSE SENSING SYSTEM</li> </ul> <p><b>OPTIONAL EQUIPMENT/OTHER</b></p> <ul style="list-style-type: none"> <li>17" SILVERSTEEL WHEELS</li> <li>5.0L V8 ENGINE 1,995.00</li> <li>3.31 RATIO REGULAR AXLE NO CHARGE</li> <li>BP50H GVWR PACKAGE 880.00</li> <li>TOW TECHNOLOGY PACKAGE</li> <li>INTEGRATED TRAILER BRAKE CONT</li> <li>360-DEGREE CAMERA PACKAGE</li> <li>50 STATE EMISSIONS NO CHARGE</li> <li>FORD CO-PILOT 360 2.0 655.00</li> <li>INTERIOR WORK SURFACE 165.00</li> <li>CLASS IV TRAILER HITCH 205.00</li> <li>MIRROR MAN FOLD W/POWER GLASS 305.00</li> <li>REAR-WINDOW DEFROSTER 220.00</li> <li>LED SIDE-MIRROR SPOTLIGHTS 175.00</li> <li>FOG LAMPS 140.00</li> <li>SNOW FLOW PFRP 50.00</li> <li>PRIVACY GLASS 100.00</li> <li>FLEX FUEL VEHICLE</li> </ul>	<p><b>PRICE INFORMATION</b></p> <p>BASE PRICE \$34,235.00</p> <p>TOTAL OPTIONS/OTHER 6,970.00</p> <p>TOTAL VEHICLE &amp; OPTIONS/OTHER DESTINATION &amp; DELIVERY 41,205.00 1,695.00</p> <p>TOTAL BEFORE DISCOUNTS 42,900.00</p> <p>XL HIGH DISCOUNT - 750.00</p> <p>TOTAL SAVINGS - 750.00</p>
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RAMP ONE	CONVOY	ITEM #: 48-1844 O/T 1	<p>Whether you decide to lease or finance your vehicle, you'll find the choices that are right for you. See your dealer for details or visit <a href="http://www.ford.com/finance">www.ford.com/finance</a>.</p>
CM79			

This label is attached pursuant to the Federal Automobile Information Disclosure Act. Gasoline, License, and Title Fees, State and Local taxes are not included. Dealer installed options or accessories are not included unless listed above.

**SPECIAL ORDER**  
MJ301 N RB X 150 004239 09 30 21

**EPA Fuel Economy and Environment**

**Fuel Economy**

Standard Pickup Trucks range from 14 to 27 MPG. The best vehicle rates 141 MPGe. Values are based on gasoline and do not reflect performance and ratings based on E85.

**19 MPG** combined city/hwy

16 city 22 highway 5.3 gallons per 100 miles

**You spend \$3,250** more in fuel costs over 5 years compared to the average new vehicle.

Driving Range: Caution 454 miles, Standard E85: 311 miles

**Annual fuel cost \$2,150**

**Fuel Economy & Greenhouse Gas Rating** 3 (Best)

**Smog Rating** 5 (Best)

This vehicle emits 479 grams CO<sub>2</sub> per mile. The best emits 0 grams per mile (tailpipe only). Producing and distributing fuel also create emissions. Learn more at [fuel-economy.gov](http://fuel-economy.gov).

**Actual results will vary for many reasons, including driving conditions and how you drive and maintain your vehicle. The average new vehicle gets 27 MPG and costs \$7,500 to fuel over 5 years. EPA estimates are based on 15,000 miles per year at \$2.79 per gallon. This is a dual-fueled automobile. MPGe is miles per gasoline gallon equivalent. Vehicle emissions are a significant cause of climate change and smog.**

**fuel-economy.gov**  
Calculate personalized estimates and compare vehicles

**GOVERNMENT 5-STAR SAFETY RATINGS**

**Overall Vehicle Score ★★★★★**  
Based on the combined ratings of frontal, side and rollover. Should ONLY be compared to other vehicles of similar size and weight.

**Frontal Crash ★★★★★**  
Based on the risk of injury in a frontal impact. Should ONLY be compared to other vehicles of similar size and weight.

**Driver Passenger ★★★★★**

**Side Crash ★★★★★**  
Based on the risk of injury in a side impact.

**Rollover ★★★★★**  
Based on the risk of rollover in a single-vehicle crash.

Star ratings range from 1 to 5 stars (★★★★★), with 5 being the highest.  
Source: National Highway Traffic Safety Administration (NHTSA).  
[www.safercar.gov](http://www.safercar.gov) or 1-888-327-4236

**44 YEARS FORD F-SERIES**  
AMERICA'S BEST SELLING TRUCK

**44 YEARS FORD F-SERIES**  
AMERICA'S BEST SELLING TRUCK

The FordPass Connect™ modem is active and sending vehicle data (e.g., diagnostics) to Ford. See in-vehicle Settings for connectivity options.

FordPass Connect™ voice and FordPass™ App required for certain remote features (see App Terms for more information). Connected service and related feature functionality is subject to compatible AT&T network availability. Existing technology / cellular networks may affect functionality and availability, or combination of some features, prohibiting them from functioning. Network and data rates may apply. See your local Ford dealer for our service policy.

1FTMF1E59MKE04418

**WARNING:** Operating, servicing and maintaining a passenger vehicle, pickup truck, van, or off-road vehicle can expose you to chemicals including engine exhaust, carbon monoxide, phthalates, and lead, which are known to the State of California to cause cancer and birth defects or other reproductive harm. To minimize exposure, avoid breathing exhaust, do not idle the engine except as necessary, service your vehicle in a well-ventilated area and wear gloves or wash your hands frequently when servicing your vehicle. For more information go to [www.P65Warnings.ca.gov/passenger-vehicle](http://www.P65Warnings.ca.gov/passenger-vehicle).

SCAN QR CODE TO GET HELP

10/21/2021

2202110071279





1450 N Mitchell St., Cadillac, MI 49601  
 231.775.3448  
 www.FoxFordofCadillac.com | www.FoxLincolnofCadillac.net

Date/Time: 10/26/2021 2:39:34 PM

Address: Cadillac, MI 49601

Trade: 2007 Chevrolet Silverado 2500HD Classic (150,000 mi.)

Salesperson: James Canfield

2021 Ford Truck F-150 4WD Reg Cab XL

No Photo Available



Total Trade Allowance	\$4,000.00
Total Trade Adjustments	0.00
Net Trade Allowance	\$4,000.00


MSRP/Retail	\$42,900.00
Selling Price	\$34,350.00
Total Savings + Rebate	\$8,550.00
Government Fee	\$40.00
Proc/Doc Fee	\$230.00
Accessories	0.00
Service Contract	0.00
Total Taxes	0.00
Trade Allowance	\$4,000.00
Trade Payoff	0.00
Cash Down	0.00
Amount Financed	\$30,620.00

*3yr/36,000 mile Bumper to bumper warranty  
 5yr/60,000 mile powertrain warranty*

Chevrolet Silverado 2500HD Classic Adjustments:

This Proposal is based upon approved credit. This Proposal shall be followed by a final Buyer's Order that contains additional terms and conditions, which, when fully executed, shall supersede this Proposal and leave this Proposal null and void.

X \_\_\_\_\_  
 Customer Signature Date

X  \_\_\_\_\_  
 Manager Signature Date

11/3/2021

**J.6.**

**Wexford County Board of Commissioners  
Amendments to the 2021 Budget**

<b>Adj #</b>	<b>Acct</b>	<b>Acct Description</b>	<b>Revenue</b>	<b>Expense</b>	
20211101	<b>249.000.699.00</b>	Appropriated Fund Balance	\$1,550		a.
	<b>249.000.726.00</b>	Postage		\$ 350	
	<b>249.000.851.00</b>	Cellular Phones		\$ 200	
	<b>249.000.932.00</b>	Vehicle Maint & Operation		\$ 1,000	
		To allow for expenses for the year remaining			
20211102	<b>101.101.699.00</b>	Appropriated Fund Balance	\$ 4,000		b.
	<b>101.168.809.01</b>	Circuit Court Witness/Fees & Travel		\$ 4,000	
		An unusual amount of travel/witness fees			



K.

**Administrator's Report to the BOC**

**For the meeting of November 3, 2021**

**Completed Projects/Tasks**

FOIA Requests: The Administration Office received 9 new Freedom of Information requests between October 16 and October 29.

Hiring of Part Time Administrative Assistants: Again, thank you to the Board for allowing me to hire two part-time assistants through the end of 2021. Both started the final week of October. Given the upcoming holidays, this is allowing for roughly two months of training of both new employees by the remaining experienced administration staff member.

Michigan Indigent Defense Commission (MIDC) Reporting: The required 4<sup>th</sup> quarter financial status report and fiscal year end reports were submitted to the MIDC ahead of the deadline. These documents will be in the Finance Committee agenda packet for meeting of November 10, which will be on a Wednesday due to Veterans Day. Many thanks to Kristi Nottingham, Annie Strom, and Tiffany March of the Treasurer's Office for assistance with the journal entries!

**Current Projects/Tasks**

2022 Budget: The Board approved the budget on October 20. Approvals were made in BS&A and PDFs have been created and distributed to commissioners, the department head group, and uploaded to the website. Commissioner budget books are being created and will be distributed as soon as they are completed.

ARPA (American Rescue Plan Act): The Board has until December 31, 2024 to obligate the funds and until the end of 2026 to expend the funds. US Treasury's Final Rules have, at the time of this writing, not yet been released. The latest information is that the Final Rules might not be available until early 2022.

**Additional Notes/Meetings**

Housing North – Housing Summit: This event was held virtually this year. I was unable to attend as many of the sessions as I'd hoped, but they are all available for later viewing, so I hope to watch them at some point and report back.

Networks Northwest – County Administrator's Meeting: This meeting was also virtual, due to renovations at the Networks Northwest building. Much of the discussion circled around the APRA funding.

OSHA Emergency Temporary Standards (ETS): Though, at the time of this writing, the ETS had not yet been released, Jami Bigger, HR Director, is keeping an eagle eye out for its publication. From an article on the website of the National Association of Counties: "The timeline for the release of OSHA's ETS is not yet known."

Current Career Opportunities at Wexford County:

- [Administrative Assistant - Sheriff's Office](#) - applications due 4 pm on Mon., Nov. 1
- [Assistant Prosecuting Attorney](#) - position open until filled
- [Corrections Officer](#) - positions open until filled
- [Dispatcher](#) - position open until filled

Respectfully,  
Janet Koch  
County Administrator