



Wexford County

FINANCE & APPROPRIATIONS COMMITTEE

Mike Musta, Chair

NOTICE OF MEETING

The Finance and Appropriations Committee of the Wexford County Board of Commissioners will hold a regular meeting on Thursday, February 09, 2023, beginning at 4:00 p.m. in the Commissioners' Room, 437 E. Division St., Cadillac, Michigan.

TENTATIVE AGENDA

- A. CALL TO ORDER
- B. ROLL CALL
- C. ADDITIONS / DELETIONS TO THE AGENDA
- D. APPROVAL OF THE AGENDA
- E. APPROVAL OF THE JANUARY 25, 2023, REGULAR MEETING MINUTES 1
- F. PUBLIC COMMENTS
Designated for topics on the agenda only.
- G. AGENDA ITEMS
 - 1. Approval of the Claims (*A. Nyman, County Clerk*)
 - 2. Revenue and Expense Report
 - a. December YTD..... 3
 - b. January YTD..... 6
 - 3. Rehman Letter of Understanding..... 9
 - 4. Child Care Fund Grant Amendment 30
- H. CORRESPONDENCE
- I. ADMINISTRATOR'S COMMENTS
- J. PUBLIC COMMENTS
- K. COMMITTEE COMMENTS
- L. CHAIR COMMENTS
- M. ADJOURN

WEXFORD COUNTY
FINANCE & APPROPRIATIONS COMMITTEE MEETING
 REGULAR MEETING MINUTES
 January 25, 2023

The Finance and Appropriations Committee regular meeting was called to order by Chair Michael Musta at 4:00 p.m., in the Commissioners' Room, Third Floor, Historic Courthouse, 437 E. Division St. Cadillac, Michigan.

Members Present: Michael Musta, Chair; Brian Potter, Gary Taylor, and Julie Theobald.
 Members Absent: None.
 Also Present: Jami Bigger, Deputy County Administrator/HR Director; Megan Kujawa, Sr. Executive Assistant (*Extended Meeting Room via Zoom); Alaina Nyman, Clerk; Kristi Nottingham, Treasurer; Joe Porterfield, County Administrator/Equalization Director; and Roxanne Snyder, Register of Deeds.

**Extended meeting room offered on the ground floor to accommodate for the elevator being out of service.*

ADDITIONS OR DELETIONS TO THE AGENDA

ADDED: *G.3. Merit Internet Agreement*

APPROVAL OF THE AGENDA

A motion was made by Comm. Taylor and supported by Comm. Theobald to approve the agenda, as amended. A vote was called, all in favor. Motion passed, 4-0.

APPROVAL OF THE MINUTES

A motion was made by Comm. Theobald and supported by Comm. Potter to approve the January 12, 2023 Regular Meeting Minutes. A vote was called, all in favor. Motion passed, 4-0.

PUBLIC COMMENTS

None.

AGENDA ITEMS

G.1. Approval of Claims

A motion was made by Comm. Potter and supported by Comm. Theobald to approve paying the bills in the amount of \$442,251.06. A vote was called, all in favor. Motion passed, 4-0.

G.2. Updated TelNet Service Agreement

A motion was made by Comm. Taylor and supported by Comm. Theobald to forward a recommendation to the full board to approve the updated TelNet Service Agreement, as it is presented.

Ms. Bigger, Deputy County Administrator, stated that the contract is an updated agreement that will save the County a little money.

A vote was called, all in favor. Motion passed, 4-0.

G.3. Merit Internet Agreement

A motion was made by Comm. Theobald and supported by Comm. Potter to forward a recommendation to the full board to approve the 5 – year Merit Internet Agreement in the amount of \$10,230.00 billed annually.

Mr. Porterfield, County Administrator, stated that the only change is the \$1,500.00 DDoS protection fee; when the initial contract was in place it was included. It is a needed feature. Overall, that is the only price increase.

A vote was called, all in favor. Motion passed, 3-0.

CORRESPONDENCE

None.

ADMINISTRATOR'S COMMENTS

Mr. Porterfield informed the committee that at the next Finance meeting, the Rehman contract for the audit will be presented and Rehman is looking to start in May

Ms. Bigger stated that earlier today they held two interviews for the part-time floating security personnel. They did offer the position to one of the interviewees and she had accepted. It is expected that she will start on February 13, 2023, pending the completion and passing of the pre-employment testing.

Comm. Potter asked what current positions are open. Ms. Bigger stated that besides the openings at the Sheriff's Department there is only one opening in District Court and then the Part-Time/Irregular Building Department Assistant.

Chair Musta, asked for an update on the elevator. Mr. Porterfield stated that from his understanding they are pulling the current motor/pump and will be putting the new one in tomorrow. Best case scenario would be inspection on Monday, but he isn't alerting anyone until he has confirmation that it can take place. He continued to say that the motor is having to be replaced because it was traveling at 200ft per minute when it should only be traveling 7ft per minute.

PUBLIC COMMENTS

None.

COMMITTEE COMMENTS

None.

CHAIR COMMENTS

None.

ADJOURN

A motion was made by Comm. Taylor and supported by Comm. Theobald to adjourn the meeting at 4:10 p.m.

Michael Musta, Chair

Megan Kujawa, Recording Secretary

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2022	YTD	ACTIVITY FOR	AVAILABLE BALANCE	% BDGT
		AMENDED BUDGET	12/31/2022 NORM (ABNORM)	12/31/2022 INCREASE (DECREASE)	NORM (ABNORM)	USED
Fund 101 - GENERAL FUND						
Expenditures						
101	COMMISSIONERS	73,378.00	71,013.60	5,215.03	2,364.40	96.78
131	CIRCUIT COURT	331,107.00	309,449.57	26,827.98	21,657.43	93.46
136	DISTRICT COURT	665,559.00	620,751.80	50,859.32	44,807.20	93.27
141	FRIEND OF THE COURT	957,135.00	939,017.99	89,925.46	18,117.01	98.11
147	JURY COMMISSION	3,700.00	3,448.79	64.38	251.21	93.21
148	PROBATE COURT	637,075.00	601,767.98	40,102.97	35,307.02	94.46
149	PROBATE COURT	0.00	3,010.52	390.04	(3,010.52)	100.00
151	PROBATION AND PAROLE	2,700.00	2,334.55	348.51	365.45	86.46
166	CIRCUIT COURT FAMILY COUNS.	68,405.00	51,204.06	5,583.30	17,200.94	74.85
168	PUBLIC DEFENDER	269,330.00	248,689.89	16,784.47	20,640.11	92.34
172	COUNTY ADMINISTRATION	221,658.00	147,906.93	8,854.27	73,751.07	66.73
191	ELECTIONS	80,600.00	37,064.19	1,261.47	43,535.81	45.99
215	COUNTY CLERK	365,093.00	321,393.74	26,747.72	43,699.26	88.03
225	EQUALIZATION	532,541.00	503,579.49	38,956.61	28,961.51	94.56
229	PROSECUTING ATTORNEY	732,358.00	609,633.45	52,466.18	122,724.55	83.24
230	PROS ATTNY CO-OP REIMB	57,843.00	54,707.39	6,350.33	3,135.61	94.58
236	REGISTER OF DEEDS	313,586.00	307,605.53	27,666.32	5,980.47	98.09
245	STATE SURVEY & REMONUMENTATION	46,531.00	42,467.51	26,717.51	4,063.49	91.27
253	COUNTY TREASURER	410,515.00	371,929.44	35,941.47	38,585.56	90.60
265	BUILDING AND GROUNDS	410,188.00	386,132.32	45,018.91	24,055.68	94.14
266	HUMAN SERVICES BLDG	114,635.00	120,998.52	18,727.07	(6,363.52)	105.55
267	HUMAN RESOURCES DEPARTMENT	88,485.00	82,962.06	5,969.77	5,522.94	93.76
268	DISTRICT HEALTH DEPARTMENT	80,200.00	83,933.72	12,878.53	(3,733.72)	104.66
270	JAIL - BLDG/GRDS	247,200.00	248,315.93	30,024.11	(1,115.93)	100.45
271	JAIL - BLDG/GRDS CARMEL ST	3,620.00	4,023.12	898.79	(403.12)	111.14
272	MAINT/STORAGE - BLDG/GRDS	5,850.00	5,719.71	1,013.05	130.29	97.77

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
PERIOD ENDING 12/31/2022
% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2022	ACTIVITY FOR			% BDGT USED
		AMENDED BUDGET	YTD 12/31/2022 NORM (ABNORM)	DECEMBER INCREASE (DECREASE)	AVAILABLE BALANCE NORM (ABNORM)	
Fund 101 - GENERAL FUND						
Expenditures						
275	DRAIN COMMISSION	123,532.00	66,317.77	3,694.31	57,214.23	53.68
282	DEPT OF AGRICULTURE	139,000.00	120,452.49	0.00	18,547.51	86.66
287	ARPA Direct Payment	912,050.00	922,838.25	322,993.00	(10,788.25)	101.18
290	GEN SERVICES ADMINISTRATION	775,608.00	732,727.56	33,317.92	42,880.44	94.47
301	SHERIFF	#####	2,453,941.94	263,418.09	228,957.90	91.47
302	SHERIFF COURT SECURITY	20,000.00	0.00	0.00	20,000.00	0.00
315	SECONDARY ROAD PATROL	121,969.00	116,409.07	10,459.26	5,559.93	95.44
331	MARINE	30,792.00	12,896.82	0.00	17,895.18	41.88
333	FEDERAL FOREST	4,000.00	0.00	0.00	4,000.00	0.00
334	SNOWMOBILE	38,939.05	23,234.96	706.24	15,704.09	59.67
335	ORV GRANT	39,887.00	31,148.14	4,084.62	8,738.86	78.09
351	JAIL	#####	2,415,515.85	259,589.28	596,280.31	80.20
362	STATE GRANT PA 511	107,609.00	101,646.31	10,420.66	5,962.69	94.46
363	ENHANCEMENT	215,954.00	196,497.12	15,038.22	19,456.88	90.99
426	EMERGENCY MANAGEMENT	132,608.00	132,492.64	8,361.51	115.36	99.91
526	SANITARY LANDFILL	65,584.00	57,075.16	1,632.00	8,508.84	87.03
605	CONTAGIOUS DISEASES	700.00	445.50	0.00	254.50	63.64
648	MEDICAL EXAMINER	97,400.00	83,643.66	7,659.75	13,756.34	85.88
681	VETERANS BURIAL	11,000.00	10,800.00	300.00	200.00	98.18
861	FRINGE BENEFITS	0.00	(12,511.15)	(10,007.72)	12,511.15	100.00
890	CONTINGENCIES	50,000.00	0.00	0.00	50,000.00	0.00
965	TRANSFERS	#####	1,003,571.69	16,794.32	170,200.31	85.50
966	APPROPRIATIONS	592,676.00	592,147.43	2,187.50	528.57	99.91
TOTAL REVENUES		#####	15,574,847.01	854,178.51	1,492,221.04	91.26
TOTAL EXPENDITURES		#####	15,240,353.01	1,526,242.53	1,826,715.04	89.30

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

PERIOD ENDING 12/31/2022

% Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	2022 AMENDED BUDGET	YTD BALANCE 12/31/2022 NORM (ABNORM)	ACTIVITY FOR 12/31/2022 INCREASE (DECREASE)	AVAILABLE BALANCE NORM (ABNORM)	% BUDGET USED
Fund 225 - ANIMAL CONTROL:						
TOTAL REVENUES		264,322.01	242,301.04	1,104.99	22,020.97	91.67
TOTAL EXPENDITURES		264,322.01	249,957.36	24,412.26	14,364.65	94.57
Fund 243 - COURT SECURITY FUND:						
TOTAL REVENUES		156,170.00	130,530.87	9,900.63	25,639.13	83.58
TOTAL EXPENDITURES		156,170.00	130,313.19	9,868.29	25,856.81	83.44
Fund 249 - BUILDING INSPECTIONS DEPT.:						
TOTAL REVENUES		249,750.00	286,108.94	20,617.00	(36,358.94)	114.56
TOTAL EXPENDITURES		196,127.00	169,935.97	14,966.82	26,191.03	86.65
Fund 259 - INDIGENT DEFENSE FUND:						
TOTAL REVENUES		1,147,096.00	952,582.03	279,790.63	194,513.97	83.04
TOTAL EXPENDITURES		1,147,096.00	894,555.22	70,259.92	252,540.78	77.98
Fund 261 - 911-WIRELESS:						
TOTAL REVENUES		1,051,879.00	720,343.69	6,283.00	331,535.31	68.48
TOTAL EXPENDITURES		1,051,879.00	1,021,586.80	91,480.76	30,292.20	97.12
Fund 292 - CHILD CARE FUND:						
TOTAL REVENUES		518,500.00	131,989.91	16,088.15	386,510.09	25.46
TOTAL EXPENDITURES		518,500.00	416,049.83	49,581.18	102,450.17	80.24
TOTAL REVENUES - ALL FUNDS		3387717.01	2463856.48	333784.4	923860.53	72.73
TOTAL EXPENDITURES - ALL FUNDS		3334094.01	2882398.37	260569.23	451695.64	86.45

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
PERIOD ENDING 01/31/2023
% Fiscal Year Completed: 8.49

GL #	DESCRIPTION	2023	YTD AS OF	ACTIVITY FOR JANUARY	AVAILABLE	%
		AMENDED BUDGET	01/31/2023 (ABNORM)	2023 INCREASE (DECREASE)	BALANCE NORM (ABNORM)	BUDGET USED
Fund 101 - GENERAL FUND						
Expenditures						
101	COMMISSIONERS	118,769.00	9,043.74	9,043.74	109,725.26	7.61
131	CIRCUIT COURT	359,679.00	23,358.05	23,358.05	336,320.95	6.49
136	DISTRICT COURT	682,559.00	66,678.19	66,678.19	615,880.81	9.77
141	FRIEND OF THE COURT	1,061,553.00	68,745.95	68,745.95	992,807.05	6.48
147	JURY COMMISSION	5,300.00	0.00	0.00	5,300.00	0.00
148	PROBATE COURT	691,948.00	52,128.46	52,128.46	639,819.54	7.53
149	PROBATE COURT	0.00	10.00	10.00	(10.00)	100.00
151	PROBATION AND PAROLE	2,700.00	0.00	0.00	2,700.00	0.00
166	CIRCUIT COURT FAMILY COUNS.	65,055.00	4,824.40	4,824.40	60,230.60	7.42
168	PUBLIC DEFENDER	271,380.00	19,444.65	19,444.65	251,935.35	7.17
172	COUNTY ADMINISTRATION	137,351.00	9,332.86	9,332.86	128,018.14	6.79
191	ELECTIONS	29,550.00	0.00	0.00	29,550.00	0.00
215	COUNTY CLERK	380,095.00	26,846.29	26,846.29	353,248.71	7.06
225	EQUALIZATION	560,794.00	37,455.93	37,455.93	523,338.07	6.68
229	PROSECUTING ATTORNEY	774,779.00	47,740.16	47,740.16	727,038.84	6.16
230	PROS ATTNY CO-OP REIMB	73,544.00	4,256.98	4,256.98	69,287.02	5.79
236	REGISTER OF DEEDS	336,178.00	28,374.09	28,374.09	307,803.91	8.44
245	STATE SURVEY & REMONUMENTATION	49,898.00	4,050.00	4,050.00	45,848.00	8.12
253	COUNTY TREASURER	430,002.00	38,630.86	38,630.86	391,371.14	8.98
265	BUILDING AND GROUNDS	491,380.00	23,270.25	23,270.25	468,109.75	4.74
266	HUMAN SERVICES BLDG	130,000.00	6,472.48	6,472.48	123,527.52	4.98
267	HUMAN RESOURCES DEPARTMENT	87,344.00	6,360.44	6,360.44	80,983.56	7.28
268	DISTRICT HEALTH DEPARTMENT	88,200.00	2,857.18	2,857.18	85,342.82	3.24
270	JAIL - BLDG/GRDS	239,500.00	17,103.73	17,103.73	222,396.27	7.14
271	JAIL - BLDG/GRDS CARMEL ST	3,300.00	0.00	0.00	3,300.00	0.00

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY
PERIOD ENDING 01/31/2023
% Fiscal Year Completed: 8.49

GL #	DESCRIPTION	2023	YTD AS OF	ACTIVITY FOR JANUARY	AVAILABLE	%
		AMENDED BUDGET	01/31/2023 (ABNORM)	2023 INCREASE (DECREASE)	BALANCE NORM (ABNORM)	BUDGET USED
Fund 101 - GENERAL FUND						
Expenditures						
272	MAINT/STORAGE - BLDG/GRDS	6,770.00	362.87	362.87	6,407.13	5.36
275	DRAIN COMMISSION	89,514.00	2,406.21	2,406.21	87,107.79	2.69
282	DEPT OF AGRICULTURE	120,000.00	0.00	0.00	120,000.00	0.00
287	ARPA Direct Payment	412,869.00	0.00	0.00	412,869.00	0.00
290	GEN SERVICES ADMINISTRATION	817,800.00	187,128.00	187,128.00	630,672.00	22.88
301	SHERIFF	2,895,136.00	199,190.64	199,190.64	2,695,945.36	6.88
315	SECONDARY ROAD PATROL	129,353.00	3,758.18	3,758.18	125,594.82	2.91
331	MARINE	33,360.00	0.00	0.00	33,360.00	0.00
333	FEDERAL FOREST	4,000.00	949.20	949.20	3,050.80	23.73
334	SNOWMOBILE	35,703.00	706.24	706.24	34,996.76	1.98
335	ORV GRANT	31,271.00	635.62	635.62	30,635.38	2.03
351	JAIL	3,225,272.00	187,096.54	187,096.54	3,038,175.46	5.80
362	STATE GRANT PA 511	120,000.00	5,850.75	5,850.75	114,149.25	4.88
363	ENHANCEMENT	154,318.00	12,879.02	12,879.02	141,438.98	8.35
426	EMERGENCY MANAGEMENT	96,990.00	6,645.08	6,645.08	90,344.92	6.85
526	SANITARY LANDFILL	66,600.00	1,632.00	1,632.00	64,968.00	2.45
605	CONTAGIOUS DISEASES	500.00	0.00	0.00	500.00	0.00
648	MEDICAL EXAMINER	99,900.00	10,600.00	10,600.00	89,300.00	10.61
681	VETERANS BURIAL	10,000.00	0.00	0.00	10,000.00	0.00
861	FRINGE BENEFITS	0.00	16,748.52	16,748.52	(16,748.52)	100.00
965	TRANSFERS	1,071,515.00	255,608.63	255,608.63	815,906.37	23.85
966	APPROPRIATIONS	603,000.00	101,167.00	101,167.00	501,833.00	16.78
Fund 101 - GENERAL FUND:						
	TOTAL REVENUES	17,094,729.00	211,145.62	211,145.62	16,883,583.38	1.24
	TOTAL EXPENDITURES	17,094,729.00	1,490,349.19	1,490,349.19	15,604,379.81	8.72

REVENUE AND EXPENDITURE REPORT FOR WEXFORD COUNTY

PERIOD ENDING 01/31/2023

% Fiscal Year Completed: 8.49

GL NUMBER	DESCRIPTION	2023	BALANCE AS OF	ACTIVITY FOR JANUARY	AVAILABLE BALANCE	%
		AMENDED BUDGET	01/31/2023	2023 INCREASE	NORM (ABNORM)	BUDGET
			NORM (ABNORM)	(DECREASE)		USED
Fund 225 - ANIMAL CONTROL						
TOTAL REVENUES		311,928.00	102,114.40	102,114.40	209,813.60	32.74
TOTAL EXPENDITURES		311,928.00	22,071.05	22,071.05	289,856.95	7.08
Fund 243 - COURT SECURITY FUND:						
TOTAL REVENUES		137,222.00	10,085.13	10,085.13	127,136.87	7.35
TOTAL EXPENDITURES		137,222.00	10,702.84	10,702.84	126,519.16	7.80
Fund 249 - BUILDING INSPECTIONS DEPT.:						
TOTAL REVENUES		267,000.00	16,775.00	16,775.00	250,225.00	6.28
TOTAL EXPENDITURES		197,340.00	13,534.25	13,534.25	183,805.75	6.86
Fund 259 - INDIGENT DEFENSE FUND:						
TOTAL REVENUES		1,267,215.00	0.00	0.00	1,267,215.00	0.00
TOTAL EXPENDITURES		1,267,215.00	88,926.19	88,926.19	1,178,288.81	7.02
Fund 261 - 911-WIRELESS:						
TOTAL REVENUES		1,400,000.00	0.00	0.00	1,400,000.00	0.00
TOTAL EXPENDITURES		1,131,705.00	65,995.68	65,995.68	1,065,709.32	5.83
Fund 292 - CHILD CARE FUND:						
TOTAL REVENUES		523,000.00	1,344.98	1,344.98	521,655.02	0.26
TOTAL EXPENDITURES		523,000.00	22,821.00	22,821.00	500,179.00	4.36
TOTAL REVENUES - ALL FUNDS		3,906,365.00	130,319.51	130,319.51	3,776,045.49	3.34
TOTAL EXPENDITURES - ALL FUNDS		3,568,410.00	224,051.01	224,051.01	3,344,358.99	6.28

CLIENTS COPY

January 20, 2023

Mr. Joe Porterfield, County Administrator
Wexford County
437 E. Division Street
Cadillac, MI 49601

Enclosed is the engagement letter for the **Wexford County** for the year ended December 31, 2022. *Government Auditing Standards* (as amended) require that we communicate, during the planning stage of an audit, certain information to the Board of Commissioners. This information includes the auditors' responsibilities in a financial statement audit, including our responsibilities for testing and reporting on compliance with laws and regulations and internal control over financial reporting. The engagement letter includes the items which must be communicated to the Board of Commissioners.

Therefore, please make copies of the attached engagement letter and forward the copies to the Board of Commissioners.

Please sign and return the enclosed copy of the attached engagement letter to us at your earliest convenience.

Sincerely,

Rehmann Lobson LLC

Enclosures

January 20, 2023

Mr. Joe Porterfield, County Administrator
Wexford County
437 E. Division Street
Cadillac, MI 49601

We are pleased to confirm our understanding of the services we are to provide the **Wexford County** (the "County") for the year ended December 31, 2022.

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 as of and for the year ended December 31, 2022. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the County'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'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 nor provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis
2. Pension Schedules

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements and schedules, that accompanies the County's basic financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic 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 auditing standards generally accepted in the United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Combining and individual fund financial statements and schedules
2. Schedule of expenditures of federal awards



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 to issue an auditors' report that includes our opinions as to whether the County's financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken 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 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 objective also includes reporting on -

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements 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).

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal control over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major programs and major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and with the Uniform Guidance in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose. Noncompliance with the compliance requirements applicable to a major program is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements applicable to each major program taken as a whole.

The concept of materiality is inherent in the work of an independent auditor. An independent auditor places greater emphasis on those items that have, on a relative basis, more importance to the financial statements and greater possibilities of material error than with those items of lesser importance or those in which the possibility of material error is remote.

Auditors' Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with auditing standards generally accepted in the United States of America; 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 the Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. As part of an audit in accordance with GAAS, 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 rather than absolute 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 County or to acts by management or employees acting on behalf of the County. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting 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 may exist and 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 major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that comes to our attention including such matters related to components. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, including those related to components, unless clearly inconsequential, and of any material abuse that comes 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.

We have advised the County of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets) notwithstanding our obligations per the Single Audit Amendments of 1996 and the Uniform Guidance. We can, as a separate engagement, perform extended procedures specifically designed to potentially detect defalcations. Management acknowledges that the County has not engaged us to do so and does not wish us to do so at this time.

Internal Control Over Financial Reporting and Compliance

We will obtain an understanding of the County and its business environment, including internal control relevant to the audit, sufficient to 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 opinion. 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 in internal control, or to express an opinion on the effectiveness of internal control over financial reporting. Accordingly, we will express no such opinion. However, during the audit, we will communicate to the appropriate level of management and those charged with governance internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards* and the Uniform Guidance including such matters related to components. These matters refer to significant matters related to the financial statement audit that are, in our professional judgment, relevant to the responsibilities of those charged with governance in overseeing the County's financial reporting process. When applicable, we are responsible for communicating certain matters required by laws or regulations, or by additional requirements that may be applicable to this engagement. Auditing standards generally accepted in the United States of America do not require the independent auditor to design or perform procedures for the purpose of identifying other matters to communicate with those charged with governance. Management is responsible for assessing the implications of and correcting any internal control-related matters brought to the County's attention by us.

We have identified the following significant risks of material misstatement as part of our audit planning: management override of internal controls and revenue recognition. However, planning for our audit has not concluded, and modifications to our risk assessment may still be made. If new significant risks are identified during the course of our audit, we will so inform you.

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 (if applicable), and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We may request written representations from the County's attorneys as part of the engagement, and they may bill the County for responding to this inquiry.

Our audit of the County's financial statements does not relieve management or those charged with governance of their responsibilities.

Compliance with Laws and Regulations and the Provisions of Grant Agreements

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the County's compliance with provisions of applicable laws and regulations and the provisions of 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 applicable laws and regulations and the provisions of contracts and grant agreements 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's major programs. The purpose of those procedures will be to express an opinion on the County's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

Other Services

Assistance provided by our Firm in the preparation of a reasonably adjusted trial balance is considered an additional billable service.

Responsibilities of Management for the Financial Statements and Compliance

Our audit will be conducted on the basis that you acknowledge and understand your sole and complete responsibility for designing, implementing, 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, and internal control over compliance, and for ongoing monitoring activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. Management is also responsible for the selection and application of accounting principles including those related to components; for the preparation and fair presentation of the financial statements in conformity with an acceptable financial reporting framework, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Management is responsible for determining, and has determined, that the applicable and appropriate financial reporting framework to be used in the preparation of the County's financial statements is accounting principles generally accepted in the United States of America (GAAP).

Management is also solely and completely responsible for making drafts of financial statements, all financial records and related information available to us, including a reasonably adjusted trial balance, and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). Management is also responsible for providing us with (1) access to all information of which management is 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) additional information that we may request from management for the purpose of the audit, and (3) unrestricted access to persons within the County from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

For the purposes of this letter, related parties mean members of the governing body; board members; administrative officials; immediate families of administrative officials, board members, and members of the governing body; and any companies affiliated with or owned by such individuals.

Management's responsibilities also include identifying significant vendor relationships in which the vendor has the responsibility for program compliance and for the accuracy and completeness of that information. Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written 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 taken as a whole.

We will advise management (and the Board of Commissioners, as necessary) about appropriate accounting principles and their application and may assist in the preparation of the County's financial statements, but the ultimate responsibility for the financial statements remains with management with oversight by those charged with governance. As part of our engagement, we may propose standard, adjusting, or correcting journal entries to the County's financial statements. Management is responsible for reviewing the entries, understanding the nature of any proposed entries and the impact they have on the financial statements, and the implications of such entries on the County's internal control over financial reporting. Further, the County is responsible for designating a qualified management-level individual to be responsible and accountable for overseeing these nonattest services.

Management is 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. Management's responsibilities include informing us of its knowledge of any allegations of fraud, suspected fraud or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, management is responsible for identifying and ensuring that the County complies with applicable laws, regulations, contracts, agreements, and grants. Additionally, as required by the Uniform Guidance, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings should be available for our review at the conclusion of fieldwork.

Management is responsible for designing, implementing, and maintaining effective internal control over federal awards that provides reasonable assurance that the County is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal awards, and for identifying and ensuring that the County complies with federal laws, statutes, regulations, rules, provisions of contracts or grant agreements, and the terms and conditions of federal award programs, and implementing systems designed to achieve compliance with applicable federal statutes, regulations, and the terms and conditions of federal award programs.

Management is responsible for preparation of the schedule of expenditures of federal awards in conformity with the Uniform Guidance. Management agrees to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we reported on the schedule of expenditures of federal awards. Management also agrees to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon OR 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. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (b) that management believes the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with the Uniform Guidance; (c) that 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 (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

Management is also responsible for the preparation of the other supplementary information, which we have been engaged to report on, that is presented fairly in relation to the basic financial statements. Management agrees to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. Management also agrees to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Management's responsibilities include acknowledging to us in the representation letter that (a) management is responsible for presentation of the supplementary information in accordance with GAAP; (b) that management believes the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (c) that 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 (d) management has disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for us previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit 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. Management is also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as management's planned corrective actions, for the report, and for the timing and format for providing that information.

The County is required to disclose the date through which subsequent events have been evaluated, which ordinarily is the date the financial statements were available to be issued. The County will not date the subsequent event note earlier than the date of management's written representation letter and the date of our independent auditors' report.

During the course of our engagement, we will request information and explanations from management regarding the County's operations, internal control over financial reporting, various matters concerning fraud risk, future plans, specific transactions, and accounting systems and procedures. At the conclusion of our engagement, we will require, as a precondition to the issuance of our report, that management provide certain representations in a written management representation letter.

Management is responsible for the basic financial statements, schedule of expenditures of federal awards, and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of the Uniform Guidance. As part of the audit, we will assist with preparation of the County's financial statements, schedule of expenditures of federal awards, and related notes, as well as the data collection form. Management will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and the data collection form, and that management has reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Management agrees to assume all management responsibilities for any nonaudit services we provide; oversee the services by designating an individual, preferably from senior management, who possesses suitable skill, knowledge, and/or experience; evaluate the adequacy and results of these or other nonattest services performed by our Firm; and understand and accept responsibility for the results of such services.

We are not hosts for any County information. Management is expected to retain all financial and non-financial information that management uploads to a portal (document sharing site), and management is responsible for downloading and retaining in a timely manner anything we upload. Portals are meant as a method only of transferring and sharing data, and are not intended for the storage of County information, which may be deleted at any time. Management is expected to maintain control over the County's accounting systems to include the licensing of applications and the hosting of said applications and data. We do not provide electronic security or back-up services for any of the County's data or records. Giving us access to the County's accounting system does not make us hosts of information contained within.

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 functions or responsibilities.

Fees

The not-to-exceed fee for the audit of the financial statements will be charged at rates commensurate with the value of our professional services rendered and are not expected to exceed \$53,800, which includes the annual audit engagement (\$47,800), the ongoing requirements for GASB 68 (\$2,500), the ongoing requirements for GASB 75 (\$2,500), and assistance in the completion of Form F-65 (see attached change order - \$1,000 for F-65).

If the County has more than two major programs tested in the single audit, a fee of \$4,000-\$6,000 will be charged for each additional program.

The County is required to implement GASB 87, *Leases*, during the current fiscal year. The implementation of this standard may require the analysis of new and existing leases / contracts, updates to documentation, and modifications to financial presentation and disclosures. The exact extent of the additional procedures is unknown, but we anticipate the additional billings related to the implementation to range from \$2,000 - \$3,000, if applicable. The additional amount will be billed upon completion of the procedures.

Our invoices for these fees are due and payable as follows:

April 10, 2023	\$ 35,000
May 8, 2023	\$ 15,000
June 12, 2023	\$ 3,800

This fee is based on the assumption that unexpected circumstances will not be encountered during the audit. This fee is based on anticipated cooperation from the County's personnel, continued readiness and proactive assistance on their part in providing us with complete and accurate information (whether financial or nonfinancial in nature) considered necessary by us to form an appropriate opinion, and the assumption that unexpected circumstances will not be encountered during the audit. Such circumstances include, but are not necessarily limited to significant addition or deletion of funds, component units or related entities and first-time application of significant new professional accounting principles such as leases which is driven for this year by a new GASB pronouncement on this topic or auditing pronouncements. In addition, the fee above assumes management will analyze and maintain appropriate support for significant valuation assertions embodied in the financial statements including leases, the valuation of investment securities, the actuarial methods and assumptions used to calculate the net pension and other postemployment benefits liabilities, impairment of capital assets including those held for sale, the valuation of inventories and land held for resale, allowances for uncollectible receivables, and the estimate for incurred-but-not-reported self-insurance claims. If significant additional time is necessary, we will discuss the related circumstances with management and arrive at a new fee estimate, which may or may not occur before we incur the additional time. In these circumstances, we may also issue a change order form (an attached example is provided.)

Engagement Administration and Other

Management shall discuss any independence matters with Rehmann that, in management's judgment, could bear upon Rehmann's independence.

By applying a digital signature to this engagement letter or other document via DocuSign or a similar third-party digital signature service, management acknowledges the County's consent to receive and execute such documents via this method. Management further acknowledges that a digital signature applied via DocuSign or a similar third-party digital signature service has the same legal commitment as a traditional physical signature.

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 submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with management the electronic submission and certification. If applicable, we will provide copies of our reports for the County to include with the reporting package the County will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Rehmann and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to a cognizant or grantor agency for audit 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 management of any such request. If requested, access to such audit documentation will be provided under the supervision of Rehmann 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 cognizant agency, oversight agency for audit, or pass-through County. If we are aware that a federal awarding agency, pass-through County, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the audit documentation.

Our audit engagement and our responsibility as auditors ends on delivery of our audit report to the Board of Commissioners at the Regular or Special Board meeting. Any follow-up services that might be required will be part of a separate, new engagement. The terms and conditions of that new engagement will be governed by a new, specific engagement letter for that service.

Government Auditing Standards require that we provide the County with a copy of our most recent external peer review report and any subsequent peer review reports received during the period of the contract. Our 2020 peer review report accompanies this letter.

This engagement letter, including the attached Rehmann Audit Engagement Letter Terms and Conditions which are incorporated herein by reference as if set forth within the body of this engagement letter in their entirety, reflect the entire understanding between us relating to the audit services covered by this agreement. This agreement may not be amended or varied except by a written document signed by both parties. It replaces and supersedes any previous proposals, correspondence, and understandings, whether written or oral. The agreements of the County and Rehmann contained in this document shall survive the completion or termination of this engagement. If any term hereof is found unenforceable or invalid, this shall not affect the other terms hereof, all of which shall continue in effect as if the stricken term had not been included.

Reporting

We will issue a written report upon completion of our audit of the County's financial statements. As we have discussed, we intend to make reference to the audits of the Wexford County Road Commission, Cadillac-Wexford Transit Authority, Wexford County Airport Authority, and Cadillac-Wexford Public Library, performed by other auditors, in our report on the County's financial statements. Our report will be addressed

Mr. Joe Porterfield, County Administrator
Wexford County
January 20, 2023
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to the Board of Commissioners of the County. We cannot provide assurance that unmodified opinions will be expressed. 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 emphasis-of-matter or other-matter paragraphs to our audit report, or if necessary, withdraw from this engagement. If our opinions on the financial statements or the Single Audit compliance opinion are other than unmodified, we will discuss the reasons with management in advance. If circumstances occur and come to our attention related to the condition of the County's 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, or we become aware that information provided by the County is incorrect, incomplete, inconsistent, misleading, contains material omissions, or is otherwise unsatisfactory 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.

We appreciate the opportunity to be of service to the County and believe the arrangements outlined above and in the attached Rehmann Audit Engagement Letter Terms and Conditions accurately summarize the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement, please sign the enclosed copy of this document and return it to us.



Stephen M. Peacock, CPA
Principal
Executive responsible for coordinating
and administering client services

Paul R. Matz, CPA, CGFM
Principal
Executive responsible for supervising the
engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of **Wexford County**.

Joe Porterfield (Officer Signature)

Printed Name

County Administrator
Title

Date

Mr. Joe Porterfield, County Administrator
Wexford County
January 20, 2023
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Gary Taylor (Governance Signature)

Printed Name

Board Chair
Title

Date

Rehmann Audit Engagement Letter Terms and Conditions

ADDITIONAL SERVICES - The County may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with management regarding the scope of the additional services and the estimated separate fees. We also may issue a change order form (an attached example is provided), or a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our attest services will continue to be governed by the terms of this engagement letter.

CODE OF CONDUCT - Management is responsible for identifying any violations by employees of the County's code of conduct.

CHANGES IN STANDARDS, LAWS AND REGULATIONS - We perform services for the County based on present professional standards, laws and regulations. While we may on occasion be able to communicate with management with respect to changes in professional standards, laws and regulations, as a general principle we cannot undertake with clients to advise them of every change that may occur. The County can always obtain reassurance in this regard by contacting us for an updated review of the County's situation.

MANAGEMENT'S REPRESENTATIONS - The procedures we will perform in our engagement and the conclusions we reach as a basis for our report will be heavily influenced by the written and oral representations that we receive from management. Accordingly, false, misleading, incomplete, inconsistent, or omitted representations could cause us to expend unnecessary efforts or could cause material error or a fraud to go undetected by our procedures. In view of the foregoing, the County agrees that we shall not be responsible for any material misstatements in the County's financial statements that we may fail to detect as a result of false, inaccurate, incomplete, inconsistent, or misleading representations that are made to us by management. In addition, the County further agrees to indemnify and hold us harmless for any liability and all reasonable costs, including legal fees, that we may incur as a result of the services performed under this engagement in the event there are false or misleading representations made to us by any member of the County's management.

CLIENT ASSISTANCE - We understand that the County's employees will prepare all cash, accounts receivable, and other confirmations we request and will locate and refile any documents selected by us for testing. In addition, management will provide us with copies of all minutes and other documents that we believe may have a bearing on our evaluation of the County's financial affairs.

WORK SPACE - The County shall provide reasonable work space for Rehmann personnel at audit work sites, as well as occasional clerical support services.

TIMELY DECISIONS AND APPROVALS - The County understands that Rehmann's performance is dependent on the County's timely and effective satisfaction of its own activities and responsibilities in connection with this engagement, as well as timely decisions and approvals by County personnel.

ACCURACY AND COMPLETENESS OF INFORMATION - Management agrees to ensure that all information provided to us is accurate, complete, and consistent in all material respects, contains no material omissions and is updated on a prompt and continuous basis. In addition, management will also be responsible for obtaining all third-party consents, if any, required to enable Rehmann to access and use any third-party products necessary to our performance.

EMAIL - The County acknowledges that (a) Rehmann, the County and others, if any, participating in this engagement may correspond or convey documentation via Internet e-mail unless the County expressly requests otherwise, (b) no party has control over the performance, reliability, availability, or security of Internet e-mail, and (c) Rehmann shall not be liable for any loss, damage, expense, harm or inconvenience resulting from the loss, delay, interception, corruption, or alteration of any Internet e-mail due to any reason beyond Rehmann's reasonable control.

OFFERS OF EMPLOYMENT - Professional standards require us to be independent with respect to the County in the performance of our services. Any discussions that management has with personnel of our Firm regarding employment could pose a threat to our independence. Therefore, we request that management inform us 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 letter and for one (1) 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 desires to offer employment to a Rehmann associate and the associate is hired in any capacity by the County, a market-driven compensation placement fee may apply.

ADDITIONAL FEES AND BILLING POLICIES - It must be understood that the nature of our engagement requires us to exercise our independent professional judgment with respect to various auditing, accounting and related issues. In reaching our conclusions, we must retain the right to judge the nature and scope of the work required in order to conform to professional standards, as well as the work we deem necessary to enable us to reach the conclusions and form the opinions required of us. If our judgment as to the scope of the work required causes us to reassess our estimate of fees for this engagement, we will so advise the County. We reserve the right to refrain from performing additional work (and thereby incurring additional time charges) unless and until the County has confirmed its understanding of, and agreement to, any additional estimated charges.

Our fee estimate is based upon our discussions with management, in which management has disclosed no unusual problems or issues which would require us to conduct an audit of unusual scope or otherwise expend time and effort in excess of that normally anticipated in an engagement of this type. The estimate also assumes that we will have the full cooperation of County personnel, as required, and that there is a reasonable continuity of County personnel familiar with the matters to which our engagement relates. In addition, our fee is based on the experience level of our personnel, at their respective standard hourly rates, performing certain audit procedures at certain timeframes. If we are caused to vary from that planning formula, additional fees will need to be charged to allow for more experienced personnel performing the work, reallocation of our client priority, overtime, etc. Further, management will provide us with the schedules and records that we request (which ordinarily are detailed in a request list in advance of our fieldwork) and that all such schedules and records will be provided to us timely in accordance with the scheduled fieldwork dates, to be mutually agreed upon. If the requested schedules and records are not provided to us in accordance with the scheduled dates and we are unable to continue our work, we will attempt to resume our work as soon as the schedules and records are provided to us and our professionals assigned to the engagement again become available.

As a result of well-publicized events, global economic convergence, and the continued evolution of the accounting profession, accounting and auditing standard setters and regulators are continually evaluating the need for changes that may affect the County. Such changes may result in changes in financial reporting and expanding the nature, timing and scope of activities we are required to perform to provide the services discussed in this letter. Proposed changes and shortened deadlines could result in a reduction of the level of assistance and preparedness the County is able to provide. We expect that our clients may continue to look to us to assist them with these changes. To the extent any changes require us to increase the time required to provide the services described in this letter or to complete new tasks required by such changes, we reserve the right to adjust our fees appropriately. We will endeavor to advise the County of anticipated changes to our fees on a timely basis.

In accordance with our Firm policies, work may be suspended if the County's account becomes 30 days or more overdue and will not be resumed until the account is paid in full or we have a definitive payment agreement approved by our Firm administrator in Saginaw, Michigan. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed even if we have not issued our report. The County will be obligated to compensate us for all time expended and

Rehmann Audit Engagement Letter Terms and Conditions

to reimburse us for all out-of-pocket expenditures through the date of termination.

Our terms and conditions impose a late charge of 1.5% per month, which is an annual percentage rate of 18%. Balances not paid within 30 days of the receipt of invoice are past due and a late charge of 1.5% will be applied to the entire past due amount.

Rehmann charges a 3% convenience fee on credit card payments.

CLAIMS - Because there are inherent difficulties in recalling or preserving information as the period after an engagement increases, the County agrees that, notwithstanding the statute of limitations of any particular State or U.S. Territory, any claim based on the audit engagement must be filed within 12 months after performance of our service, unless management has previously provided us with a written notice of a specific defect in our services that forms the basis of the claim.

TERMINATION OF SERVICES - We reserve the right to suspend or terminate services for reasonable cause such as failure to pay our invoices on a timely basis or failure to provide adequate information in response to our inquiries necessary for successful performance of our audit services. Our engagement will be deemed to be completed upon written notification of termination, even if we have not completed the audit and issued our signed auditors' report. The County is obligated to compensate us for the time expended to that point and to reimburse us for all out-of-pocket expenditures through the date of termination.

We acknowledge the County's right to terminate our services at any time, and the County acknowledges our right to withdraw at any time, including, but not limited to, for example, instances where, in our judgment, (a) the conditions in the Audit Scope and Objectives section of this letter exist, (b) our independence has been impaired, (c) we can no longer rely on the integrity of management, (d) management (or the Audit Committee, if applicable) fails to reasonably support our efforts to perform the engagement in accordance with what we believe is necessary to comply with professional standards, or (e) a lack of professionalism exhibited by management appears to demonstrate a lack of respect for our personnel such as that evidenced in inappropriate or threatening language/emails, subject in either case to our right to payment for charges incurred to the date of termination or our resignation.

In the event that we determine to resign, and the County seeks damages allegedly resulting from such resignation, our maximum liability to the County in the event we are held liable because of such resignation shall be limited to the fees actually paid to us for current year audit work performed up to the date of resignation.

INITIAL ISSUANCE OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS - If the County intends to publish or otherwise reproduce our audit report on the financial statements and/or make reference to our Firm name, such as for inclusion in an annual report (such as, for example, in a Comprehensive Annual Financial Report), prospectus, official statement, or similar disclosure document, including incorporation by reference thereto, the County agrees to provide us with a copy of the final reproduced document for our review and approval before it is distributed, circulated or submitted. Additional fees for issuance or inclusion of our audit report and/or any other reference to our Firm in such other document, will be based on our standard hourly rates.

With regard to electronic dissemination of audited financial statements, including financial statements published electronically on the County's Internet Web site, the County understands that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

SUBSEQUENT REPRODUCTION OF OUR AUDIT REPORT ON FINANCIAL STATEMENTS - If the County decides to include, publish or otherwise reproduce our audit report on the financial statements at a date subsequent to our original report issuance, such as for inclusion in a Preliminary or Official Statement, an exempt offering in connection with a sale of bonds or notes, or other securities, or in a similar exempt offering

or other disclosure document such as a prospectus, official statement, etc. (hereinafter referred to as the "document"), our Firm is presumed not to be associated with such document, and we have no obligation to perform any procedures with respect to such document. In these circumstances, the County agrees to include in such document a statement that Rehmann has not been engaged to perform and has not performed, since the date of our audit report being reproduced, any procedures on the financial statements contained in such document or on any unaudited financial or other information contained in the document, or on the document itself. If, however, management or the County's agent (such as an underwriter, bond counsel, placement agent, financial advisor, broker-dealer, etc.) requests our involvement, thereby causing us to be engaged to or otherwise prepare a written acknowledgement (sometimes referred to as a "consent" or "agree to include") letter prior to including our audit report in such a document, or requests or engages us to assist in preparing or reviewing financial or other information contained in such document, or participate in related oral due diligence meetings or offering discussions, our Firm then becomes associated with the document. In this event, in accordance with professional standards, we will be required to perform certain subsequent events-based or other limited procedures with respect to this or other unaudited information contained in the document shortly before the initial and any subsequent distribution, circulation, or submission. Fees for reissuance or inclusion of our audit report in such a document will be based on our standard hourly rates. If the County wishes to make reference in such a document to our Firm's role in connection with the purpose and dissemination of the document, the caption "Independent Auditors" may be used to title or label that section of the document. In accordance with professional standards, the caption "Experts" should not be used, nor should our Firm be referred to as "Experts" anywhere in the document.

INFORMAL ADVICE - As part of our engagement we may provide advice on operating, internal control over financial reporting and other matters that come to our attention. Informal advice is not considered to be a consulting service unless we have entered into a separate engagement.

THIRD PARTY PROCEEDINGS - As a result of our prior or future services to the County, we might be requested or subpoenaed to provide information or documents to management, a court, a trier of fact, or a third party in a legal, investigative, regulatory, administrative, mediation, or arbitration or similar proceeding in which we are not a party. If this occurs, our efforts in complying with such requests will be billable to the County as a separate engagement. We shall be entitled to compensation for our time at our standard or special hourly rates and reasonable reimbursement for our expenses (including our legal fees) in complying with this request. For all such requests, we will observe the confidentiality requirements of our profession and will notify management promptly of the request. This paragraph will survive the termination of this agreement for any reason, and will be binding upon successors to the County.

PEER REVIEW - Our Firm, as well as other major accounting firms, participates in a "peer review" program covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the peer reviewer will review a sample of our work. It is possible that the work we perform for the County may be selected by the peer reviewer for their inspection. If it is, the peer reviewer is bound by professional standards to keep all information confidential. If management objects to having the work we perform for the County reviewed by our peer reviewer, please notify us in writing.

PROMOTIONAL MATERIALS - The County consents to Rehmann's use of your County name and a factual description of the services to be performed by Rehmann under this agreement in Rehmann's advertising and promotional materials and other proposal opportunities.

MEDIATION - If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under its Rules for Professional Accounting and Related Services Disputes before resorting to binding arbitration or litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Rehmann Audit Engagement Letter Terms and Conditions

GOVERNING LAW - This Agreement shall be governed by and construed in accordance with the laws of the State of Michigan, without regard to the principles of conflicts of law thereof.



REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 15, 2020

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

Opinion

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

LETTER OF UNDERSTANDING

Client name: Wexford County (the "County")

Fiscal year end: December 31, 2022

Purpose. To the extent that Rehmann performs the audit of a government and also provides non-audit services, professional standards require detailed consideration of the impact these non-audit services have on the auditors' independence. Accordingly, we have prepared this letter of understanding to document the limitations on our services and clearly define the responsibilities of management and the auditors.

Project description. We will provide assistance with compilation of data for the State of Michigan Form F-65. Our services will be limited to the data that can be obtained directly from the trial balance or audited financial statements. We consider the F-65 sections/tabs titled "position" (i.e., the balance sheet) and "operations" (i.e., the income statement), "capital" and "indebtedness" to meet this criterion. The F-65 includes additional sections/tabs related to employee benefits and other information. This information does not correlate directly with the trial balance or audited financial statements. Therefore, this project does not include any data compilation for these sections/tabs.

Fee. The fee for our assistance with the compilation of this data will be \$1,000. This amount will be billed with the invoices for audit engagement.

Expected timing. The F-65 is based on audited financial information. As such, it cannot be completed until the audit is complete (including any separately audited funds or component units). The F-65 is due to the State no later than 6 months after year-end. We will make every attempt to provide you with the data compiled from the trial balance with sufficient time for the County to review, propose questions to the auditors, and submit the data in a timely manner. We typically do not provide this information until after issuance of the audit. If the County expects that the audit will be issued on or near the deadline, and would like to receive a preliminary version of the F-65 prior to audit issuance, please notify us in advance. As noted above, there are certain sections of the F-65 that do not relate directly to the government's trial balance or audited financial statements and will not be pre-populated with draft information by the auditors. The County may want to consider beginning the process of accumulating this data prior to receiving the draft sections/tabs from the audit team.

Management representations. In order to ensure that our audit files reflect sufficient documentation that our independence as the County's independent auditors has not be impaired by performing this service, we will be asking the County to sign a letter of management representations upon delivery of the compiled F-65 information. The content and format will be similar to the representation letter signed for the financial statement audit (and single audit, if applicable). The representations will include a statement that management has designated a knowledgeable individual to review the information compiled by the auditors, complete the remaining sections of the F-65, and submit the completed document to the State of Michigan Department of Treasury. We ask that these representations be signed and returned to us promptly. We will not release the final document to management until we have received the signed representation letter.



We value the opportunity to continue working with the County. As always, please contact us with any concerns or questions. If you are in agreement with this letter of understanding, please sign and date on the lines provided below and return to us. Retain a copy for your records.

Very truly yours,

Rehmann Robson LLC



Stephen M. Peacock, CPA
Principal
Executive responsible for coordinating and
administering client services

Paul R. Matz, CPA, CGFM
Principal
Executive responsible for supervising the
engagement and signing our report

On behalf of Wexford County, I understand and agree to the services to be provided, as described above.

Gary Taylor

(Signature)

Board Chair

Title

Date

Rehmann

EXAMPLE CHANGE ORDER

Client: *Wexford County* (the "County")

Date:

Project Description (and estimated completion date, if appropriate):

Estimated Additional Fees: \$_____

We believe it is our responsibility to exceed the County's expectations. This Change Order is being prepared because performance by us of the above project and/or additional service efforts was not anticipated in our original Agreement dated January 20, 2023. The estimated fees for the above project have been mutually agreed upon by the County and Rehmann. It is our goal to ensure that the County is never surprised by the price for any Rehmann service and, therefore, we have adopted the Change Order Policy. The estimated additional amount above is due and payable upon completion of the project described.

If management agrees with the above project description and the estimated fee amount, please authorize and date the Change Order below. A copy is enclosed for the County's records. Thank you for letting us serve the County.

Agreed to and accepted:

Officer Signature

Printed Name

Title

Date



E-Billing Enrollment/Confirmation

Timely and easy-to-access invoices and statements will now be emailed to you. Please provide your contact information below to start taking advantage of electronic invoicing and statements.

Primary Billing Contact: _____

Billing Phone Number: _____

Email Address: _____

Comments:

If you are already taking advantage of e-Billing, we will confirm this information in our systems. Additionally, the billing contact will receive information on e-Payment options to simplify your accounts payable process.

BOARD OF COMMISSIONERS COMMITTEE AGENDA ITEM

TO: Finance & Appropriations Committee
FROM: Treasurer and Administration Office
FOR MEETING DATE: February 09, 2023
SUBJECT: Child Care Fund Grant Amendment

SUMMARY OF ITEM TO BE PRESENTED:

In July 2022, the State of Michigan's FY23 budget passed an increase of just over \$41,000 in Basic Grant Funding. Amendments for this money could not be entered until January of 2023.

The following is a true grant where the County will expend the money up front but then be reimbursed 100% by the State. Since this changes the total expenditure line on the County Child Care Fund Summary (DHS-2091) all new signatures are required.

RECOMMENDATION:

The Administration recommends that the Finance Committee forwards a recommendation to the full board to approve the Child Care Fund Amendment and authorize the Chair to sign.

County Child Care Budget Summary (DHS-2091)

Organization: Wexford County

Fiscal Year: October 1, 2022
through September 30, 2023

Status: In Progress

County Child Care Budget Summary (DHS-2091)

Michigan Department of Health and Human Services (MDHHS)
Children's Services Agency
Wexford County for October 1, 2022 through September 30, 2023

Organization	Court Contact Person	Telephone Number	Email Address
Wexford County	Sandra Watson - CCF Judges D ▼	(231) 779-9510	swatson@wexfordcounty.org
Fiscal Year	MDHHS Contact Person	Telephone Number	Email Address
October 1, 2022 through September 30, 2023	Carey Adrianse - CCF Organiza ▼	(231) 942-2323	adriansec@michigan.gov

Cost Sharing Ratios	County 50% / State 50%		Anticipated Expenditures		
			MDHHS	Court	Combined
A. Out of Home Care - Court or Tribal Supervised Add Details			\$0.00	\$457,000.00	\$457,000.00
B. In-Home Care			\$0.00	\$219,999.90	\$219,999.90
C. County/Court-Operated Facilities			\$0.00	\$0.00	\$0.00
D. Subtotals (A+B+C)			\$0.00	\$676,999.90	\$676,999.90
E. Revenue			\$0.00	\$40,000.00	\$40,000.00
F. Net Expenditure			\$0.00	\$636,999.90	\$636,999.90

Cost Sharing Ratios	County 50% / State 50%		Anticipated Expenditures		
			MDHHS	Court	Combined
A. Out of Home Care - Neglect Abuse Add Details			\$0.00	\$190,000.00	\$190,000.00
Please Note: The <i>Neglect/Abuse Out-of-Home Care</i> amount reflects ONLY the county court's share of these expenditures. Effective October 2019 the State of Michigan pays 100% of Neglect/Abuse Out-of-Home placements and the county then reimburses the state 50%.					

Cost Sharing Ratios	County 0% / State 100%				
		\$15,000.00 Maximum	MDHHS	Court	Combined
Basic Grant			\$0.00	\$14,999.66	\$14,999.66

	Total Expenditure	\$651,999.56
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County Child Care Budget Summary (DHS-2091)


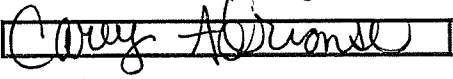
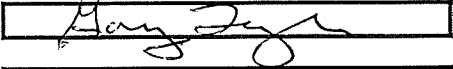

Organization: Wexford County

Fiscal Year: October 1, 2022
through September 30, 2023

Status: In Progress

BUDGET DEVELOPMENT CERTIFICATION

THE UNDERSIGNED HAVE PARTICIPATED IN DEVELOPING THE PROGRAM BUDGET PRESENTED ABOVE. We certify that the budget submitted above represents an anticipated gross expenditure for the fiscal year: October 1, 2022 through September 30, 2023; and any requests for reimbursement shall adhere to all state law, administrative rules and child care fund handbook authority.

Presiding Judge		Date	<u>7/11/2022</u>
County Director of MDHHS Signature		Date	<u>7/19/22</u>
Chairperson, Board of Commissioner's Signature		Date	<u>7/20/22</u>
And/Or County Executive Signature		Date	

Michigan Department of Health and Human Services (MDHHS) will not discriminate against any individual or group because of race, religion, age, national origin, color, height, weight, marital status, sex, sexual orientation, gender identity or expression, political beliefs or disability. If you need help with reading, writing, hearing, etc., under the Americans with Disabilities Act, you are invited to make your needs known to an MDHHS office in your area.

AUTHORITY: Act 87, Publication of 1978, as amended.
COMPLETION: Required
PENALTY: State reimbursement will be withheld from local government.

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County Child Care Budget Summary (DHS-2091)

Organization: Wexford County Fiscal Year: October 1, 2022 through September 30, 2023 Status: In Progress

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Michigan Department of Health and Human Services (MDHHS)
 Children's Services Agency
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Cost Sharing Ratios	County 50% / State 50%	Anticipated Expenditures		
		MDHHS	Court	Combined
A. Out of Home Care - Court or Tribal Supervised Add Details		\$0.00	\$457,000.00	\$457,000.00
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C. County/Court-Operated Facilities		\$0.00	\$0.00	\$0.00
D. Subtotals (A+B+C)		\$0.00	\$676,999.90	\$676,999.90
E. Revenue		\$0.00	\$40,000.00	\$40,000.00
F. Net Expenditure		\$0.00	\$636,999.90	\$636,999.90

Cost Sharing Ratios	County 50% / State 50%	Anticipated Expenditures		
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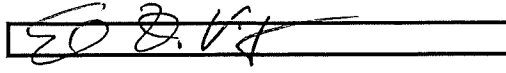
Cost Sharing Ratios	County 0% / State 100% \$15,000.00 Maximum	MDHHS	Court	Combined
		Basic Grant	\$0.00	\$56,259.76

Total Expenditure	\$693,259.66
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BUDGET DEVELOPMENT CERTIFICATION

THE UNDERSIGNED HAVE PARTICIPATED IN DEVELOPING THE PROGRAM BUDGET PRESENTED ABOVE. We certify that the budget submitted above represents an anticipated gross expenditure for the fiscal year: October 1, 2022 through September 30, 2023; and any requests for reimbursement shall adhere to all state law, administrative rules and child care fund handbook authority.

Presiding Judge



Date 2/2/23

County Director of MDHHS Signature

Date

Chairperson, Board of Commissioner's Signature

Date

And/Or County Executive Signature

Date

Michigan Department of Health and Human Services (MDHHS) will not discriminate against any individual or group because of race, religion, age, national origin, color, height, weight, marital status, sex, sexual orientation, gender identity or expression, political beliefs or disability. If you need help with reading, writing, hearing, etc., under the Americans with Disabilities Act, you are invited to make your needs known to an MDHHS office in your area.

AUTHORITY: Act 87, Publication of 1978, as amended.
COMPLETION: Required
PENALTY: State reimbursement will be withheld from local government.

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