AGENDA
MONROE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING
TUESDAY, FEBRUARY 1, 2022 – 6:00 P.M.
125 EAST SECOND STREET
MONROE, MI 48161
(734) 240-7003

I. CALL TO ORDER

II. ROLL CALL

III. PLEDGE OF ALLEGIANCE
Led by Commissioner Swartout

IV. OPENING PRAYER

V. APPROVAL OF AGENDA

VI. APPROVAL OF MINUTES (01/18/2022 Regular Meeting)

VII. PUBLIC COMMENT

VIII. RESOLUTIONS, SPECIAL TRIBUTES & PRESENTATION

IX. FINANCE MATTERS

1. Approval of the 02/02/2022 Accounts Payable Current Claims Report in the amount of $805,956.94

X. CONSENT AGENDA

1. Approval of Non-Claims
    a. Check Register dated 01/21/2022 in the amount of $1,886,949.14
    b. Check Register dated 01/28/2022 in the amount of $479,245.63

XI. COMMUNICATIONS
Board Action:

1. Letter dated January 26, 2022 from Mr. Michael Roehrig, Prosecuting Attorney requesting approval to accept a grant from the Michigan State Police for the 2022 Coronavirus Emergency Supplemental Funding Program in the amount of $52,557.36 continuing the current grant that expired on December 31, 2021 to provide for temporary staffing needs in the Prosecutor’s Office. The County contribution will be up to $23,469.00 depending on timing of filling the position, and covers fringes not allowed by the grant. The County contribution amount will be funded from the Prosecuting Attorney’s unspent wage and fringe line item amounts within the 2022 budget.

2. Letter dated January 24, 2022 from Mr. Jeff McBee, Community Planning & Engagement Director requesting to apply for a grant from the Dick Allen Lansing to Mackinaw (DALMAC) Fund in the amount of $20,000. The grant amount will support the manufacture and installation of wayfinding signs for the Monroe County Cornerstone Bicycle Route. There are no matching funds required with the grant.

3. Letter dated January 24, 2022 from Mr. Jeff McBee, Community Planning & Engagement Director requesting to apply for a grant from the Ralph C. Wilson, Jr. Legacy Fund in the amount of $50,000. The grant amount will support the manufacture and installation of wayfinding signs for the Monroe County Cornerstone Bicycle Route. There are no matching funds required with the grant.

4. Letter dated January 25, 2022 from Chief Deputy David Buchko, Monroe County Sheriff's Office requesting approval to submit the FY2022 First Responder Training and Recruitment Grant application to the State of Michigan in the amount of $95,088. The grant amount will be used to create a recruiting video, digital marketing campaign, recruiting posters and flyers, and assist with pre-employment testing costs. The grant period is February 15, 2022 through September 30, 2022. There is no match required for this grant.

5. Letter dated January 27, 2022 from Ms. Aundrea Armstrong, Acting Administrator/Chief Financial Officer submitting the audit engagement letter dated January 26, 2022 from auditor Rehmann, for professional services to be performed on the audit for the fiscal year ended December 31, 2021.

XII. PUBLIC HEARINGS—None

XIII. OLD BUSINESS

XIV. NEW BUSINESS

XV. PUBLIC COMMENT

XVI. ANNOUNCEMENTS

XVII. MEMBERS TIME

XVIII. ADJOURNMENT

MONROE COUNTY BOARD OF COMMISSIONERS
REGULAR MEETING MINUTES
JANUARY 18, 2022

I. CALL TO ORDER

The Monroe County Board of Commissioners held a Regular Meeting in the City of Monroe on Tuesday, January 18, 2022. Chairman Mark Brant called the meeting to order at 6:00 p.m.

II. ROLL CALL

Roll call by Deputy Clerk, Lisa Sanders, as follows:

PRESENT			ABSENT
David Hoffman	George Jondro	David Swartout	
Mark Brant	Randy Richardville	Greg Moore, Jr.	
Dawn Asper	Sharon Hill	J. Henry Lievens	

A quorum being present, the Board proceeded to conduct business.

III. PLEDGE OF ALLEGIANCE

Commissioner Lievens led the Pledge of Allegiance.

IV. OPENING PRAYER

Deputy Clerk, Lisa Sanders led the Opening Prayer

V. APPROVAL OF AGENDA

Motion by Commissioner Jondro, supported by Commissioner Swartout to approve the January 18, 2022 Regular Meeting Agenda as presented.

Voice vote taken. Motion carried.

VI. APPROVAL OF MINUTES (01/04/2022 Organizational Meeting)

Motion by Commissioner Lievens, supported by Commissioner Asper to approve the minutes as presented for the January 4, 2022 Organizational Meeting and waive the reading thereof.

Voice vote taken. Motion carried.

VII. PUBLIC COMMENT—None

VIII. RESOLUTIONS, SPECIAL TRIBUTES & PRESENTATION—None

IX. FINANCE MATTERS

1. Approval of the 01/19/2022 Accounts Payable Current Claims Report in the amount of $496,168.20

   Motion by Commissioner Hoffman, supported by Commissioner Moore to accept the 01/19/2022 Accounts Payable Current Claims Report for $496,168.20.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	George Jondro	David Swartout			
Mark Brant	Randy Richardville	Greg Moore, Jr.			
Dawn Asper	Sharon Hill	J. Henry Lievens			

Motion carried.

2. Letter dated January 18, 2022 from Ms. Aundrea Armstrong, Acting Administrator/Chief Financial Officer submitting the recommended Budget Calendar for development of the 2023-2024 County of Monroe Annual Line Item Budget.

   Ms. Armstrong presented the Budget Calendar for development of the 2023-2024 County of Monroe Annual Line Item Budget.

   Motion by Commissioner Lievens, supported by Commissioner Hill to accept the communication, place it on file, and approve the Budget Calendar for development of the 2023-2024 County of Monroe Annual Line Item Budget.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	George Jondro	David Swartout			
Mark Brant	Randy Richardville	Greg Moore, Jr.			
Dawn Asper	Sharon Hill	J. Henry Lievens			

Motion carried.

X. CONSENT AGENDA

1. Approval of Non-Claims
   a. Check Register dated 01/07/2022 in the amount of $5,202,012.28
   1. Check Register dated 01/14/2022 in the amount of $470,043.52

   Motion by Commissioner Jondro, supported by Commissioner Asper to approve the Consent Agenda as presented.

XI. COMMUNICATIONS

Board Action:

1. Letter dated January 10, 2022 from Mr. Michael Woolford, Equalization Director submitting the 2021 Monroe County Equalization Study.

   Click here for the summary of the 2021 Equalization Study.

   Click here for complete 2021 Equalization Study.

   Mr. Woolford explained the study.

   Motion by Commissioner Jondro, supported by Commissioner Asper to accept the communication and place the study on file.

   Voice vote taken. Motion carried.

2. Letter dated January 12, 2022 from Mr. Brian Egen, Chairman, Monroe County Museum System Board of Trustees and Mr. Andrew Clark, Director, Monroe County Museum, requesting approval of the Monroe County Museum System's Bylaws and Ordinance which were adopted by the Monroe County Museum System Board of Trustees on March 24, 2021.

   Chairman Brant read the request into the record.

   Motion by Commissioner Moore, supported by Commissioner Hoffman to accept the communication, place it on file and approve the changes and adopt the revisions of the Museum Bylaws.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	George Jondro	David Swartout			
Mark Brant	Randy Richardville	Greg Moore, Jr.			
Dawn Asper	Sharon Hill	J. Henry Lievens			

   Motion carried.

   Motion by Commissioner Moore, supported by Commissioner Swartout to accept the communication, place it on file and approve the changes and adopt the revisions of the Museum Ordinance.

   Motion carried.

3. Letter dated January 12, 2022 from Mr. Mark Brant, Chairman, Board of Commissioners providing the 2022 Board of Commissioners Committee appointments.

   Chairman Brant explained that the appointments are essentially the same as in 2021.

Motion by Commissioner Hill, supported by Commissioner Jondro to accept the Chairman's communication and place it on file as a permanent record of the 2022 Committee appointments.

Voice vote taken. Motion carried.

XII. PUBLIC HEARINGS—None

XIII. OLD BUSINESS

1. Revisions and updates to the Monroe County Board of Commissioners By-Laws and Rules of Procedure.

   Motion by Commissioner Moore, supported by Commissioner Hill to approve the Monroe County Board of Commissioners By-Laws and Rules of Procedure as presented and adopt the accompanying Resolution.

   Roll call by Clerk as follows:

AYE			NAY	EXCUSED	ABSTAIN
David Hoffman	George Jondro	David Swartout			
Mark Brant	Randy Richardville	Greg Moore, Jr.			
Dawn Asper	Sharon Hill	J. Henry Lievens			

   Motion carried.

2. Chairman Brant discussed the upcoming Road Commissioner interviews which will be at the February 15, 2022 meeting.

XIV. NEW BUSINESS—None

XV. PUBLIC COMMENT—None

XVI. ANNOUNCEMENTS—Commissioner Jondro commenced a discussion about the new Humana insurance coverage, as it relates to prescription drug coverage for retirees and how some of them have had their prescription coverage denied. Ms. Aundrea Armstrong explained that she is aware of the issue and are working to correct it. Ms. Armstrong further asked that Commissioners direct the retirees to call the HR Department with any questions/concerns about the new coverage.

XVII. MEMBERS TIME

Commissioner Asper—This Saturday is a special day with regard to babies and abortions and if you have an opportunity to attend an event, I would encourage you to do so.

Commissioner Swartout—That's a lot of work to do on the Equalization Study, so great job. Great job to our Acting CFO; I think she's doing a wonderful job.

Commissioner Moore—Thank you to Mike (Woolford). I appreciate you getting the report done timely and accurately. A constituent called me about extreme flooding on Temperance Road. I went out and took pictures and sent them to the Road Commission. The problem was fixed quickly and the constituent was very happy. I see Dori from Road Commission is in attendance and I want to thank her publically for helping out with this constituent.

Commissioner Jondro—Mike (Woolford) good job with the Equalization study.

All other Commissioners passed.

Ms. Aundrea Armstrong, Acting Administrator/CFO updated the Board on the status of ARPA funds. Treasury adopted the rules on January 6. County wants to make sure that we are reviewing the rules. Teams are interviewing applicants. Expect to have recommendation to the Board by the end of the 1st quarter. Want to make sure we spend the money where it needs to be spent for the best needs of the community.

XII. ADJOURNMENT—Chairman Brant adjourned the meeting at 6:26 p.m. with no further business to conduct.

OFFICE: 001   RUN: 004966 PAYMENT DATE: 02/02/22   PAY-THROUGH DATE: 01/25/22

Vendor	Name	Amount	Count
000000010042	8X8 INC	1546.06	1
000000010670	ADVANCED DRAINAGE SYSTEMS, INC	21653.89	4
000000012398	ARBOR INSPECTION SERVICES, LLC	500.00	1
000000020004	B & L OFFICE MACHINES	95.00	1
000000020005	BS&A SOFTWARE	1185.00	1
000000020070	BOB BARKER COMPANY, INC.	161.60	2
000000020072	BAKER'S GAS & WELDING SUPPLIES	320.91	7
000000020180	BATTERY WHOLESALE	5.88	1
000000020405	BEDFORD TOWNSHIP SEWER O & M	497.60	3
000000021010	BOILERS, CONTROLS & EQUIPMENT	2122.00	1
000000030009	CDW GOVERNMENT INC.	7314.20	3
000000031357	CONCIERGE CORRECTIONS LLC	2470.23	1
000000031830	COUNTY AGENCY ADMINISTRATIVE	30545.14	48
000000040206	DEAF & HEARING INTERPRETING SV	160.00	1
000000040245	DELL MARKETING L.P.	1611.30	2
000000040603	DTE ENERGY	590.92	1
000000050005	ESRI INC	27261.64	1
000000050031	ECOLAB	440.78	1
000000050580	EUROTROL, US BV	271.00	1
000000050590	EXCEL SYSTEMS GROUP INC	784.00	1
000000060009	FAMILY COUNSELING SERVICE	850.00	1
000000060150	FASTENAL COMPANY	286.69	1
000000060151	FASTSIGNS OF MONROE, MI	472.00	1
000000060205	FIDLAR TECHNOLOGIES	1419.30	1
000000060210	FIFTH THIRD BANK	307.37	1
000000060790	FRAME'S PEST CONTROL, INC.	79.00	1
000000070009	GALL'S INC.	1767.16	9
000000070044	GARCIA CLINICAL LABORATORY, IN	72.00	2
000000070050	GEAL ELECTRIC COMPANY	3097.00	3
000000070200	GENERAL LINEN/UNIFORM SERVICE	30.00	2
000000070261	GERWECK NISSAN	1124.94	10
000000070280	GIFFELS-WEBSTER ENGINEERS, INC	11048.85	1
000000070501	GRAINGER	1342.66	3
000000070920	GROULX AUTOMOTIVE, INC.	66.00	1
000000080350	HERKIMER RADIO SERVICE	45.00	1
000000080547	HOBART	257.05	1
000000080836	HOME DEPOT USA INC	2638.79	2
000000080904	HOUSE ARREST SERVICES, INC.	18490.80	2
000000090199	ICLE	1379.00	1
000000090212	IDSI INTERNATIONAL	450.00	1
000000100050	JACK'S LAWN SERVICE	837.39	1
000000100436	JOHN E. REID AND ASSOCIATES, I	600.00	1
000000120600	LECKLER'S, INC.	226.19	1
000000120771	LEXISNEXIS RISK SOLUTIONS	50.00	1
000000120986	LOWE'S COMPANIES INC	243.51	6
000000121003	LOWERY CORP	3520.69	5
000000130185	MANNIK & SMITH GROUP INC	3007.32	3
000000130218	MARKS PLUMBING PARTS	420.48	1
000000130307	MASSERANT'S FEED & GRAIN INC	179.80	1

OFFICE: 001 RUN: 004966 PAYMENT DATE: 02/02/22 PAY-THROUGH DATE: 01/25/22

Vendor	Name	Amount	Count
000000130450	McKESSON GENERAL MEDICAL CORP	266.92	8
000000130700	MELLOCRAFT	2004.77	7
000000130902	PROMEDICA 360HEALTH	1043.00	1
000000130980	METROPOLITAN FORMS & SYSTEMS,	1560.50	1
000000131046	MI COUNTY SOCIAL SERVICES CONS	4410.00	2
000000131110	MCAA % TABITHA WEDGE	180.00	1
000000131394	MICH MUNICIPAL RISK MGMT AUTH	242835.50	1
000000132050	MILLCRAFT PAPER COMPANY	4557.76	2
000000132150	MLIVE MEDIA GROUP	56.42	1
000000132169	MONROE AUTO PARTS, INC	66.42	3
000000132850	GATEHOUSE MEDIA MICHIGAN HOLDI	376.50	1
000000134252	MULTI-HEALTH SYSTEMS INC.	454.00	1
000000140255	NATIONAL CRISIS PREVENTION INS	1399.00	1
000000140311	NATIONAL REGISTRY OF FOOD SAFE	2256.25	1
000000140390	NOEL LAWN SERVICE	5600.00	2
000000140499	NORTHERN CONCRETE PIPE, INC.	7723.03	1
000000140507	NORTH SKYE LLC	180.00	1
000000150243	ONCELL SYSTEMS, INC	199.00	1
000000150311	OPTUM 360 LLC	139.04	2
000000160012	PSYBUS P.C.	4095.00	6
000000161162	LEXIPOL	15900.00	1
000000170300	QUILL CORPORATION	291.30	3
000000180000	R & S PHARMACEUTICALS	1320.63	1
000000180250	RECYCLING SERIVCES, INC.	163.75	1
000000180315	REDWOOD BIOTECH INC	450.00	1
000000181001	ROSE PEST SOLUTIONS	178.00	2
000000190240	SALENBIEN WELDING SERVICE	220.00	1
000000190405	ST. PIERRE ACE HARDWARE	145.84	6
000000191250	S.E.MICH.HEALTH ASSOCIATION	28844.11	2
000000191336	SENTINEL TECHNOLOGIES INC	1900.00	1
000000191600	SIEB PLUMBING & HEATING	67812.21	3
000000192121	GLAXOSMITHKLINE PHARMACEUTICAL	1186.63	1
000000192421	STAPLES BUSINESS ADVANTAGE	1451.40	8
000000192788	STATE OF MICHIGAN	26617.70	2
000000192892	STEVENS DISPOSAL	40.00	1
000000192984	SUBURBAN ANIMAL CLINIC OF MONR	148.10	1
000000193070	SUPPLYDEN INC.	1023.41	3
000000200046	TASER INTERNATIONAL	4620.00	1
000000200141	TECUMSEH TECHNOLOGIES, LLC	255.30	1
000000200710	TOBY'S INSTRUMENTS	256.00	1
000000200880	PROMEDICA CPR TRAINING	34.00	1
000000210190	UNITED COUNTY OFFICERS ASSOCIA	110.00	1
000000210260	U.S. FOODSERVICE INC	39.00	1
000000220004	VM SYSTEMS	601.00	1
000000220205	VICTORY LANE	83.82	1
000000230138	WAYNE CO MEDICAL EXAMINERS OFF	10600.00	14
000000230401	THOMSON REUTERS	762.60	1
000000230887	WYANDOTTE ALARM	606.75	2
000000230891	WYANDOTTE ELECTRIC SUPPLY CO.	64.12	1

OPTIMUM PAYMENTS SUMMARY

OFFICE: 001 RUN: 004966 PAYMENT DATE: 02/02/22 PAY-THROUGH DATE: 01/25/22

Vendor	Name	Amount	Count
000000250015	YINGER PHARMACY SHOPPE	170.64	2
000000400151	CITY OF LUNA PIER TREASURER	37.91	1
000000400170	CITY OF MONROE	2333.44	3
000000400171	MONROE CITY TREASURER	10.48	1
000000400206	BEDFORD TOWNSHIP TREASURER	46.37	3
000000400220	ERIE TOWNSHIP TREASURER	1828.77	3
000000400370	VILLAGE OF SOUTH ROCKWOOD	2340.00	10
000000500460	MONROE CO.DRAIN COMMISSION	820.00	2
000000501851	MONROE COUNTY ROAD COMMISSION	257.50	1
000000509850	JAMES RISINGER	350.15	4
000000509855	LAURA PAPENHAGEN	181.97	3
000000510214	WHITEFORD TOWNSHIP	304.15	1
000000510855	TITLE CHECK, LLC	10604.93	2
000000700521	MODERN COURT REPORTING & VIDEO	165.00	1
000000700523	PENELOPE KREPS	106.20	1
000000700690	NICOLE L. LINDSAY	130.60	2
000000720130	ABILITA	427.50	1
000000720131	ASI HOLDING COMPANY LLC	161956.00	2
000000720159	MARIA BELLESTRI	63.00	2
000000720211	WALTER R. BORNEMAN	300.00	1
000000720221	TIMOTHY P. BROWN	200.00	1
000000720374	FLORAL CITY GLASS COMPANY	211.88	2
000000721247	LAWRENCE TECHNOLOGY SERVICES	800.00	1
000000721374	YOLANDA MORALES	180.00	2
000000721644	QC PRINTING	610.00	2
000000721945	BRUCE R SMITH	6245.00	1
000000722090	TREE BY THE SEA COUNSELING LLC	360.00	2
000000722360	DAVID L. WOLF, D.O., PLLC	100.00	1
000000750021	JAMES BARTLETT	425.00	1
000000750240	FAHEY SCHULTZ BURZYCH RHODES P	70.00	1
000000750645	BRETT C PERELMAN	1905.00	2
000000750819	H. MATTHEW VITITOE	425.00	1
000000822817	JACQUELINE ELLIS	49.98	1
000000825796	MITCHELL A. McFADDEN	110.88	1
000000826125	JENNA MORSE	229.32	1
000000826883	JEFFREY PRZEWOZNIAK	13.78	1
000000826919	DAWN RAFKO	59.62	1
000000827215	MICHELLE WEISBECKER	56.55	1
000000827755	CLINT STONE	49.84	1
000000828400	STELLA WALLS	46.03	2
000000903135	LOWE'S COMPANIES, INC.	78.80	1
000000903151	M50 TRUCK TRACTOR & AUTO INC	15.51	1
000000903181	MENARDS	133.25	2
000000903213	STONECO, INC.	1067.80	1
000000903239	MONROE COUNTY ENTERPRISE FUND	2672.45	4
000000903811	START'S AUTO PARTS	130.30	2
SHERIFFADMIN	CANAAN COMPANIES, INC	3934.00	1
VET BUREAU	GREAT LAKES SPECIALTY FINANCE	676.49	1
VET BUREAU	APPROVED CASH ADVANCE CORP.	676.49	1

OPTIMUM PAYMENTS SUMMARY

OFFICE: 001 RUN: 004966 PAYMENT DATE: 02/02/22 PAY-THROUGH DATE: 01/25/22

Vendor	Name	Amount	Count
VET BUREAU	CUSTER ESTATES	905.00	1
VET BUREAU	CAMP LORD WILLING RV PARK	1059.44	1
VET BURIALS	BRENDA CADLE	350.00	1
VET BURIALS	DEBRA IHRIG	350.00	1
VET BURIALS	SUSAN FIELDS	350.00	1
	**** TOTALS:	805956.94	346

NON-CLAIM RUN 01/21/22

Company 01 County of Monroe

PARAMETERS FOR PAYMENT RUN NUMBER 004964

Company code	01
Office code	001
Discount type	A
Run schedule	A
Priorities	000 TO 000
Select type	
Type codes	
Bank code	
Checks?	Y
Transfers?	Y
BACS?	Y
Drafts?	Y
Manuals?	Y
Others?	Y
Vendor	

NON-CLAIM RUN 01/21/22

Company 01 County of Monroe

Office 001 Main Bank BNK001 National City Bank Run 004964 Payment Date 01/21/22 Pay-thru Date 01/19/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
AT & T	000000010000	734R0110210	5231487	01/18/22	233.02	0.00	233.02	
		01/10/22	5231544	01/19/22	78.37	0.00	78.37	
		01/11/22	5231545	01/19/22	395.83	0.00	395.83	
		1/10/22	5231546	01/19/22	281.25	0.00	281.25	
		7342417136	5231594	01/19/22	127.70	0.00	127.70	
					1116.17	0.00	1116.17	000000557112
AT&T MOBILITY	000000010026	01142022	5231512	01/18/22	217.79	0.00	217.79	
		1142022	5231595	01/19/22	2476.98	0.00	2476.98	
					2694.77	0.00	2694.77	000000557113
ALTURA COMMUNICATION	000000011040	366817	5231483	01/14/22	4614.32	0.00	4614.32	
					4614.32	0.00	4614.32	000000557114
AMERICAN HEATING, CO	000000011521	2007	5231484	01/18/22	2540.00	0.00	2540.00	
					2540.00	0.00	2540.00	000000557115
AT & T	000000012805	01/06/22	5231549	01/19/22	92.13	0.00	92.13	
					92.13	0.00	92.13	000000557116
B & L OFFICE MACHINE	000000020004	1024602	5231506	01/18/22	85.00	0.00	85.00	
		1024604	5231507	01/18/22	86.67	0.00	86.67	
					171.67	0.00	171.67	000000557117
BEDFORD SENIOR CITIZ	000000020400	2011304001B	5231532	01/19/22	3474.50	0.00	3474.50	
					3474.50	0.00	3474.50	000000557118
BERLIN SENIOR CITIZE	000000020750	20113040114	5231533	01/19/22	1471.68	0.00	1471.68	
					1471.68	0.00	1471.68	000000557119
CARAHSOFT TECHNOLOGY	000000030315	IN1079386	5231485	01/18/22	98.96	0.00	98.96	
					98.96	0.00	98.96	000000557120
CHARTER COMMUNICATIO	000000030566	01/10/22	5231550	01/19/22	225.56	0.00	225.56	
					225.56	0.00	225.56	000000557121
CONSUMERS ENERGY	000000031502	011422A	5231477	01/14/22	132.47	0.00	132.47	
		011422B	5231478	01/14/22	39.17	0.00	39.17	
		011422C	5231479	01/14/22	34.63	0.00	34.63	
		011422D	5231480	01/14/22	63.44	0.00	63.44	
		011422E	5231481	01/14/22	234.01	0.00	234.01	
		011422F	5231482	01/14/22	177.26	0.00	177.26	
		011922	5231514	01/19/22	29.36	0.00	29.36	
					710.34	0.00	710.34	000000557122
CONTINENTAL SERVICES	000000031545	RC08736	5231516	01/19/22	8035.38	0.00	8035.38	
					8035.38	0.00	8035.38	000000557123
CRYSTAL FLASH LIMITE	000000031933	001111396	5231486	01/18/22	40.36	0.00	40.36	

NON-CLAIM RUN 01/21/22

Office 001 Main Bank BNK001 National City Bank Run 004964 Payment Date 01/21/22 Pay-thru Date 01/19/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					40.36	0.00	40.36	000000557124
DELTA DENTAL PLAN OF	000000040250	01092022	5231588	01/19/22	9751.40	0.00	9751.40	
		FEB2022	5231590	01/19/22	2883.92	0.00	2883.92	
					12635.32	0.00	12635.32	000000557125
DTE ENERGY	000000040603	1531A	5231488	01/18/22	51.22	0.00	51.22	
		1531B	5231489	01/18/22	89.96	0.00	89.96	
		1531C	5231490	01/18/22	104.43	0.00	104.43	
		1531D	5231491	01/18/22	349.74	0.00	349.74	
		1539#6	5231492	01/18/22	44.96	0.00	44.96	
		91001196329	5231593	01/19/22	372.08	0.00	372.08	
					1012.39	0.00	1012.39	000000557126
FIFTH THIRD BANK	000000060211	122021	5231519	01/19/22	872.53	0.00	872.53	
					872.53	0.00	872.53	000000557127
FRENCHTOWN SENIOR CI	000000061050	2011809350B	5231534	01/19/22	8383.58	0.00	8383.58	
		2011401061B	5231535	01/19/22	29035.00	0.00	29035.00	
					37418.58	0.00	37418.58	000000557128
FRENCHTOWN WATER	000000061055	1525	5231493	01/18/22	66.40	0.00	66.40	
		1531A	5231494	01/18/22	30.45	0.00	30.45	
		1531B	5231495	01/18/22	44.83	0.00	44.83	
		1531C	5231496	01/18/22	37.64	0.00	37.64	
		1531D	5231497	01/18/22	52.02	0.00	52.02	
		1539#6	5231498	01/18/22	37.64	0.00	37.64	
					268.98	0.00	268.98	000000557129
LIVING INDEPENDENCE	000000120967	20114112907	5231530	01/19/22	25998.70	0.00	25998.70	
					25998.70	0.00	25998.70	000000557130
MICHIGAN GAS UTILITI	000000131350	1525	5231499	01/18/22	44.97	0.00	44.97	
		1527	5231500	01/18/22	194.31	0.00	194.31	
		1527#2	5231501	01/18/22	266.11	0.00	266.11	
		1531A	5231502	01/18/22	234.22	0.00	234.22	
		1531B	5231503	01/18/22	61.50	0.00	61.50	
		1531C	5231504	01/18/22	141.41	0.00	141.41	
		1529U#4	5231505	01/18/22	121.75	0.00	121.75	
		0615717003	5231520	01/19/22	210.04	0.00	210.04	
					1274.31	0.00	1274.31	000000557131
MICH MUNICIPAL RISK	000000131392	D21121029	5231528	01/19/22	22437.15	0.00	22437.15	
		21121029	5231591	01/19/22	13614.30	0.00	13614.30	
					36051.45	0.00	36051.45	000000557132
SYSCO DETROIT LLC	000000131804	458329736	5231552	01/19/22	936.83	0.00	936.83	

NON-CLAIM RUN 01/21/22

Office 001 Main Bank BNK001 National City Bank Run 004964 Payment Date 01/21/22 Pay-thru Date 01/19/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
SYSCO DETROIT LLC	000000131804	458329734	5231555	01/19/22	157.08	0.00	157.08	
		458329735	5231557	01/19/22	85.70	0.00	85.70	
					1179.61	0.00	1179.61	000000557133
MONROE COUNTY DENTAL	000000132420	012122 554	5231551	01/19/22	43.27	0.00	43.27	
		012122 565	5231553	01/19/22	716.94	0.00	716.94	
					760.21	0.00	760.21	000000557134
MONROE FAMILY YMCA	000000132435	20118050711	5231531	01/19/22	2695.61	0.00	2695.61	
		012122 YMC	5231554	01/19/22	536.97	0.00	536.97	
					3232.58	0.00	3232.58	000000557135
MONROE CO.HEALTH INS	000000132450	012122 565M	5231556	01/19/22	11700.60	0.00	11700.60	
		012122 554M	5231558	01/19/22	677.99	0.00	677.99	
		012122 554V	5231559	01/19/22	4.77	0.00	4.77	
		012122 565V	5231560	01/19/22	80.32	0.00	80.32	
		JAN-MAR2022	5231562	01/19/22	-156171.01	0.00	-156171.01	
		JAN.MAR2022	5231570	01/19/22	884510.53	0.00	884510.53	
					740803.20	0.00	740803.20	000000557136
MONROE CO. OPPORTUNI	000000132600	20111011308	5231529	01/19/22	28.50	0.00	28.50	
					28.50	0.00	28.50	000000557137
MONROE SENIOR CITIZE	000000133450	2011909180B	5231538	01/19/22	6318.81	0.00	6318.81	
					6318.81	0.00	6318.81	000000557138
VARIPRO	000000161454	FEB2022	5231548	01/19/22	123282.11	0.00	123282.11	
					123282.11	0.00	123282.11	000000557139
SELF AND FAMILY BEHA	000000191274	20119120317	5231539	01/19/22	595.00	0.00	595.00	
					595.00	0.00	595.00	000000557140
STAPLES CREDIT PLAN	000000192422	9906149401	5231472	01/13/22	33.98	0.00	33.98	
		9906491974	5231473	01/13/22	8.49	0.00	8.49	
		9906490104	5231474	01/13/22	279.62	0.00	279.62	
		9838378319	5231475	01/13/22	79.45	0.00	79.45	
					401.54	0.00	401.54	000000557141
STATE OF MICHIGAN	000000192609	1/5/22	5231515	01/19/22	1020.00	0.00	1020.00	
					1020.00	0.00	1020.00	000000557142
STATE OF MICHIGAN	000000192620	551-594320	5231592	01/19/22	133.38	0.00	133.38	
					133.38	0.00	133.38	000000557143
STATE OF MICHIGAN	000000192730	PLATES	5231596	01/19/22	130.00	0.00	130.00	
					130.00	0.00	130.00	000000557144
UNITED PARCEL SERVIC	000000210200	5R74X1012	5231511	01/18/22	12.00	0.00	12.00	

NON-CLAIM RUN 01/21/22

Company 01 County of Monroe

Office 001 Main Bank BNK001 National City Bank Run 004964 Payment Date 01/21/22 Pay-thru Date 01/19/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					12.00	0.00	12.00	000000557145
VERIZON WIRELESS	000000220156	9896819059	5231522	01/19/22	203.04	0.00	203.04	
					203.04	0.00	203.04	000000557146
MONROE COUNTY	000000500002	012122 DPR	5231561	01/19/22	618.44	0.00	618.44	
		012122 MPR	5231563	01/19/22	30380.69	0.00	30380.69	
		012122 VPR	5231564	01/19/22	686.87	0.00	686.87	
					31686.00	0.00	31686.00	000000557147
MONROE COUNTY	000000500003	012122 565	5231565	01/19/22	93.79	0.00	93.79	
		012122 554	5231566	01/19/22	3.65	0.00	3.65	
					97.44	0.00	97.44	000000557148
MONROE COUNTY GENERA	000000501100	012122 554	5231567	01/19/22	34.39	0.00	34.39	
					34.39	0.00	34.39	000000557149
JOSHUA DOROW	000000509820	CHIT 6-9	5231523	01/19/22	2337.86	0.00	2337.86	
					2337.86	0.00	2337.86	000000557150
MONROE COUNTY	000000510725	012122 554	5231568	01/19/22	617.32	0.00	617.32	
					617.32	0.00	617.32	000000557151
MONROE CO. EMP. RETI	000000550200	012122 PST	5231569	01/19/22	179.69	0.00	179.69	
		012122 RCO	5231571	01/19/22	460.28	0.00	460.28	
		012122 RET	5231572	01/19/22	22140.95	0.00	22140.95	
		012122 RTC	5231573	01/19/22	2717.04	0.00	2717.04	
		012122 RTD	5231574	01/19/22	1748.38	0.00	1748.38	
		012122 RTS	5231575	01/19/22	14856.79	0.00	14856.79	
					42103.13	0.00	42103.13	000000557152
AIG VALIC	000000550207	012122 AIG	5231576	01/19/22	75.00	0.00	75.00	
					75.00	0.00	75.00	000000557153
UNITED WAY OF MONROE	000000550215	012122 UW	5231577	01/19/22	58.00	0.00	58.00	
					58.00	0.00	58.00	000000557154
GREAT-WEST LIFE & AN	000000550280	012122 GWE	5231578	01/19/22	7637.00	0.00	7637.00	
					7637.00	0.00	7637.00	000000557155
AXA EQUITABLE	000000550285	012122 EQU	5231579	01/19/22	725.00	0.00	725.00	
					725.00	0.00	725.00	000000557156
MONROE CO.UNEMPLOYME	000000550310	012122 565	5231580	01/19/22	63.97	0.00	63.97	
		012122 554	5231581	01/19/22	2.02	0.00	2.02	
					65.99	0.00	65.99	000000557157
MONROE COUNTY WORKER	000000550315	012122 554	5231582	01/19/22	1.30	0.00	1.30	

NON-CLAIM RUN 01/21/22

Company 01 County of Monroe

Office 001 Main Bank BNK001 National City Bank Run 004964 Payment Date 01/21/22 Pay-thru Date 01/19/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					1.30	0.00	1.30	000000557158
MONROE CO.LONG TERM	000000550320	012122 565	5231583	01/19/22	531.05	0.00	531.05	
		012122 554	5231584	01/19/22	18.54	0.00	18.54	
					549.59	0.00	549.59	000000557159
MONROE CO.RETIREE HE	000000550325	012122 CRH	5231585	01/19/22	698.55	0.00	698.55	
		012122 DRH	5231586	01/19/22	474.95	0.00	474.95	
		012122 RHC	5231587	01/19/22	6503.87	0.00	6503.87	
		012122 SRH	5231589	01/19/22	4913.00	0.00	4913.00	
					12590.37	0.00	12590.37	000000557160
BRIAN HOPPERT	000000710124	1/10/22	5231476	01/14/22	4.86	0.00	4.86	
					4.86	0.00	4.86	000000557161
STEPHANIE ST. GERMAI	000000730489	5721RST-RI	5231537	01/19/22	686.00	0.00	686.00	
					686.00	0.00	686.00	000000557162
CHEVRETTE GRADALL SE	000000902208	011921	5231513	01/19/22	28032.00	0.00	28032.00	
					28032.00	0.00	28032.00	000000557163
SALENBIEN TRUCKING &	000000903817	PAY APP#2	5231508	01/18/22	705586.55	0.00	705586.55	
		PAY APP#4	5231509	01/18/22	35093.26	0.00	35093.26	
					740679.81	0.00	740679.81	000000557164
DELLA CLOUD	ANIMAL CNTL	16691	5231517	01/19/22	25.00	0.00	25.00	
					25.00	0.00	25.00	000000557165
LAUREN JACOBS	ANIMAL CNTL	17110	5231518	01/19/22	25.00	0.00	25.00	
					25.00	0.00	25.00	000000557166
BANK BNK001 - TOTAL					1886949.14	0.00	1886949.14	*
OFFICE 001 - TOTAL					1886949.14	0.00	1886949.14	**

NON CLAIM RUN 01/28/22


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PARAMETERS FOR PAYMENT RUN NUMBER  004968
-----------------------------------------------------
Company code   01
Office code    001
Discount type  A
Run schedule   A
Priorities     000 TO 000
Select type
Type codes
Bank code
Checks?        Y
Transfers?     Y
BACS?          Y
Drafts?        Y
Manuals?       Y
Others?        Y
Vendor
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NON CLAIM RUN 01/28/22

[RAP215] PAYMENT REGISTER - Checks 01/27/22 PAGE 2

Company 01 County of Monroe

Office 001 Main Bank BNK001 National City Bank Run 004968 Payment Date 01/28/22 Pay-thru Date 01/26/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
AT&T MOBILITY	000000010026	28727544097	5231597	01/20/22	132.26	0.00	132.26	
		01192022	5231702	01/26/22	452.65	0.00	452.65	
					584.91	0.00	584.91	000000557167
REPUBLIC SERVICE OF	000000020010	0259-003247	5231605	01/24/22	9099.00	0.00	9099.00	
					9099.00	0.00	9099.00	000000557168
CENTURY LINK	000000030539	01/16/22	5231660	01/26/22	82.09	0.00	82.09	
					82.09	0.00	82.09	000000557169
CHARTER COMMUNICATIO	000000030566	01/13/22	5231659	01/26/22	137.76	0.00	137.76	
					137.76	0.00	137.76	000000557170
COMCAST CABLEVISION	000000031085	2-1/2-28	5231693	01/26/22	369.09	0.00	369.09	
					369.09	0.00	369.09	000000557171
COMCAST	000000031086	138663453	5231681	01/26/22	1541.00	0.00	1541.00	
					1541.00	0.00	1541.00	000000557172
CONSUMERS ENERGY	000000031502	JAN 2022	5231641	01/26/22	85.37	0.00	85.37	
					85.37	0.00	85.37	000000557173
CONTINENTAL SERVICES	000000031545	RC08780	5231692	01/26/22	8035.38	0.00	8035.38	
					8035.38	0.00	8035.38	000000557174
CRYSTAL FLASH LIMITE	000000031933	11113963	5231598	01/20/22	44.71	0.00	44.71	
		11113962	5231599	01/20/22	-1.99	0.00	-1.99	
					42.72	0.00	42.72	000000557175
DELTA DENTAL PLAN OF	000000040250	0000888670	5231673	01/26/22	8265.00	0.00	8265.00	
					8265.00	0.00	8265.00	000000557176
DTE ENERGY	000000040603	01/21/22	5231642	01/26/22	102.58	0.00	102.58	
		01/21/22	5231643	01/26/22	18.22	0.00	18.22	
		01/19/22	5231645	01/26/22	202.91	0.00	202.91	
		91000544272	5231700	01/26/22	151.07	0.00	151.07	
					474.78	0.00	474.78	000000557177
KEY GOVERNMENT FINAN	000000110415	4697759	5231672	01/26/22	137861.17	0.00	137861.17	
					137861.17	0.00	137861.17	000000557178
MICHIGAN GAS UTILITI	000000131350	012422A	5231609	01/24/22	6.19	0.00	6.19	
		01/20/22	5231646	01/26/22	134.69	0.00	134.69	
		3998121821	5231703	01/26/22	1793.88	0.00	1793.88	
					1934.76	0.00	1934.76	000000557179
SYSCO DETROIT LLC	000000131804	458329733	5231668	01/26/22	1797.10	0.00	1797.10	

NON CLAIM RUN 01/28/22

Office 001 Main Bank BNK001 National City Bank Run 004968 Payment Date 01/28/22 Pay-thru Date 01/26/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					1797.10	0.00	1797.10	000000557180
MILAN AREA HISTORICA	000000131818	12142021	5231639	01/25/22	2700.00	0.00	2700.00	
					2700.00	0.00	2700.00	000000557181
MONROE CO. OPPORTUNI	000000132600	20125125220	5231682	01/26/22	11865.85	0.00	11865.85	
		20126122511	5231683	01/26/22	3391.50	0.00	3391.50	
		20126092808	5231686	01/26/22	31400.67	0.00	31400.67	
		20124094307	5231687	01/26/22	10256.00	0.00	10256.00	
		20125125521	5231688	01/26/22	4503.75	0.00	4503.75	
		20125125622	5231689	01/26/22	411.00	0.00	411.00	
		20125125723	5231690	01/26/22	2003.77	0.00	2003.77	
		20125125714	5231691	01/26/22	196.00	0.00	196.00	
					64028.54	0.00	64028.54	000000557182
MONROE WATER DEPT.	000000133650	01/21/22	5231647	01/26/22	386.53	0.00	386.53	
		01/21/22	5231648	01/26/22	1339.04	0.00	1339.04	
		01/21/22	5231649	01/26/22	50.81	0.00	50.81	
		01/21/22	5231650	01/26/22	728.95	0.00	728.95	
		012122	5231651	01/26/22	194.51	0.00	194.51	
		012122	5231652	01/26/22	15.01	0.00	15.01	
		012122	5231654	01/26/22	112.54	0.00	112.54	
		.012122	5231655	01/26/22	808.98	0.00	808.98	
		.012122	5231657	01/26/22	51.34	0.00	51.34	
		1/21/22	5231695	01/26/22	5043.97	0.00	5043.97	
		17485	5231698	01/26/22	196.01	0.00	196.01	
		4694	5231699	01/26/22	14907.86	0.00	14907.86	
					23835.55	0.00	23835.55	000000557183
PERFECTION BAKERIES,	000000160355	2104017081	5231665	01/26/22	21.15	0.00	21.15	
					21.15	0.00	21.15	000000557184
POSTMASTER	000000161100	20220191006	5231678	01/26/22	249.94	0.00	249.94	
					249.94	0.00	249.94	000000557185
PRAIRIE FARMS DAIRY,	000000161170	9013800	5231666	01/26/22	139.82	0.00	139.82	
		9013801	5231670	01/26/22	46.42	0.00	46.42	
		9097803	5231671	01/26/22	46.42	0.00	46.42	
		9021408	5231674	01/26/22	46.42	0.00	46.42	
					279.08	0.00	279.08	000000557186
SOUTH COUNTY WATER S	000000192299	01/15/22	5231658	01/26/22	22.67	0.00	22.67	
					22.67	0.00	22.67	000000557187
SYMMETRY ENERGY SOLU	000000193220	12710834	5231701	01/26/22	6499.20	0.00	6499.20	
					6499.20	0.00	6499.20	000000557188
TELNET WORLDWIDE, IN	000000200250	239435	5231676	01/26/22	246.78	0.00	246.78	

NON CLAIM RUN 01/28/22

Office 001 Main Bank BNK001 National City Bank Run 004968 Payment Date 01/28/22 Pay-thru Date 01/26/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					246.78	0.00	246.78	000000557189
UNITED PARCEL SERVIC	000000210200	X8119032	5231679	01/26/22	8.15	0.00	8.15	
					8.15	0.00	8.15	000000557190
U.S. FOODSERVICE INC	000000210260	0821078	5231667	01/26/22	506.95	0.00	506.95	
		1223435	5231675	01/26/22	411.51	0.00	411.51	
					918.46	0.00	918.46	000000557191
VERIZON WIRELESS	000000220156	9895046050	5231602	01/20/22	688.81	0.00	688.81	
					688.81	0.00	688.81	000000557192
AT&T, ASSET PROTECTI	000000300183	13-40662-FH	5231611	01/25/22	50.00	0.00	50.00	
					50.00	0.00	50.00	000000557193
DRM MAINTENANCE & MA	000000300475	10-38200-FH	5231612	01/25/22	2000.00	0.00	2000.00	
					2000.00	0.00	2000.00	000000557194
DUNDEE MANUFACTURING	000000300492	18-244710FH	5231613	01/25/22	105.48	0.00	105.48	
					105.48	0.00	105.48	000000557195
FARM BUREAU INSURANC	000000300610	10-38399-FH	5231614	01/25/22	107.80	0.00	107.80	
					107.80	0.00	107.80	000000557196
FRANKENMUTH INSURANC	000000300664	17-243757FH	5231615	01/25/22	150.00	0.00	150.00	
					150.00	0.00	150.00	000000557197
HASTINGS MUTUAL INSU	000000300827	02-32524-FH	5231616	01/25/22	891.94	0.00	891.94	
					891.94	0.00	891.94	000000557198
THE HARTFORD	000000300868	18-244358FH	5231617	01/25/22	20.00	0.00	20.00	
					20.00	0.00	20.00	000000557199
KEY BANK	000000301038	19-244988FC	5231618	01/25/22	211.22	0.00	211.22	
					211.22	0.00	211.22	000000557200
LATITUDE SUBROGATION	000000301111	16-242840FH	5231619	01/25/22	20.00	0.00	20.00	
					20.00	0.00	20.00	000000557201
MEEMIC INSURANCE	000000301233	10-38401-FH	5231620	01/25/22	107.79	0.00	107.79	
					107.79	0.00	107.79	000000557202
MICHIGAN STATE POLIC	000000301255	19-245284FH	5231623	01/25/22	62.90	0.00	62.90	
					62.90	0.00	62.90	000000557203
MICHIGAN STATE POLIC	000000301255	19-245409FH	5231621	01/25/22	70.00	0.00	70.00	
					70.00	0.00	70.00	000000557204
MICHIGAN STATE POLIC	000000301255	19-245511FH	5231622	01/25/22	76.97	0.00	76.97	

NON CLAIM RUN 01/28/22

[RAP215] Company 01 County of Monroe PAYMENT REGISTER - Checks 01/27/22 PAGE 5

Office 001 Main Bank BNK001 National City Bank Run 004968 Payment Date 01/28/22 Pay-thru Date 01/26/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					76.97	0.00	76.97	000000557205
MONROE BANK & TRUST	000000301270	16-243232FH	5231624	01/25/22	61.56	0.00	61.56	
					61.56	0.00	61.56	000000557206
MONROE CO SHERIFF	000000301290	17-243968FH	5231625	01/25/22	12.50	0.00	12.50	
		21-246199FH	5231626	01/25/22	100.00	0.00	100.00	
		21-246366FH	5231627	01/25/22	110.00	0.00	110.00	
					222.50	0.00	222.50	000000557207
MANTIS	000000301500	04-33655-FH	5231628	01/25/22	75.00	0.00	75.00	
					75.00	0.00	75.00	000000557208
PROGRESSIVE INSURANC	000000301682	18-244662FH	5231629	01/25/22	512.26	0.00	512.26	
					512.26	0.00	512.26	000000557209
STATE OF MI DEPT OF	000000301881	11-38995-FC	5231630	01/25/22	707.74	0.00	707.74	
					707.74	0.00	707.74	000000557210
STATE FARM INSURANCE	000000301921	18-244334FH	5231631	01/25/22	250.00	0.00	250.00	
					250.00	0.00	250.00	000000557211
NCUA-AMAC	000000302248	12-40016-FH	5231632	01/25/22	12.50	0.00	12.50	
					12.50	0.00	12.50	000000557212
WAY STATION	000000302317	17-243805FH	5231633	01/25/22	40.00	0.00	40.00	
					40.00	0.00	40.00	000000557213
WALMART	000000302327	17-243920FH	5231634	01/25/22	10.00	0.00	10.00	
					10.00	0.00	10.00	000000557214
YINGER PHARMACY	000000302500	09-37985-FH	5231635	01/25/22	200.00	0.00	200.00	
					200.00	0.00	200.00	000000557215
MONROE CHARTER TOWNS	000000400255	3345	5231696	01/26/22	57.92	0.00	57.92	
					57.92	0.00	57.92	000000557216
MONROE COUNTY	000000500003	FEB 2022	5231680	01/26/22	250.32	0.00	250.32	
					250.32	0.00	250.32	000000557217
MONROE CO CLERK/REG	000000500175	06-34988-FC	5231636	01/25/22	90.96	0.00	90.96	
					90.96	0.00	90.96	000000557218
MONROE COUNTY FINANC	000000500251	3997	5231603	01/21/22	5754.24	0.00	5754.24	
		4002	5231697	01/26/22	486.86	0.00	486.86	
					6241.10	0.00	6241.10	000000557219
STATE OF MICHIGAN	000000602054	551-593785	5231604	01/21/22	8606.00	0.00	8606.00	

NON CLAIM RUN 01/28/22

Office 001 Main Bank BNK001 National City Bank Run 004968 Payment Date 01/28/22 Pay-thru Date 01/26/22

Vendor Name	Vendor Number	Invoice Number	Voucher Number	Invoice Date	Gross Amount	Deduction Amounts	Net Amount	Payment Number
					8606.00	0.00	8606.00	000000557220
KEVIN'S CAR SERVICE	000000721108	13135	5231669	01/26/22	30.00	0.00	30.00	
					30.00	0.00	30.00	000000557221
SKYE GHESQUIRE	000000730443	5891RST	5231664	01/26/22	20.00	0.00	20.00	
					20.00	0.00	20.00	000000557222
TODD AND LISA JONES	000000730705	5890RST	5231663	01/26/22	75.00	0.00	75.00	
					75.00	0.00	75.00	000000557223
KARI KLEN	000000730782	5892RST	5231677	01/26/22	200.00	0.00	200.00	
					200.00	0.00	200.00	000000557224
STATE FARM INSURANCE	000000731965	5888RST	5231661	01/26/22	25.00	0.00	25.00	
					25.00	0.00	25.00	000000557225
ALAN JAMES WALLACE	000000732295	5889RST	5231662	01/26/22	55.00	0.00	55.00	
					55.00	0.00	55.00	000000557226
SCHUMAKER BROTHERS	000000903819	012421	5231606	01/24/22	9600.00	0.00	9600.00	
		012421A	5231607	01/24/22	3000.00	0.00	3000.00	
					12600.00	0.00	12600.00	000000557227
MIDWEST RESCUE	ANIMAL CNTL	17139	5231694	01/26/22	25.00	0.00	25.00	
					25.00	0.00	25.00	000000557228
AUTO OWNERS IN CO	CLERK/REGIST	17-243711FH	5231637	01/25/22	450.00	0.00	450.00	
					450.00	0.00	450.00	000000557229
CARRINGTON MORTGAGE	TREASURER	OR 93072	5231601	01/20/22	56005.20	0.00	56005.20	
					56005.20	0.00	56005.20	000000557230
SCHNEIDERMAN & SHERM	TREASURER	OR 93073	5231600	01/20/22	118260.00	0.00	118260.00	
					118260.00	0.00	118260.00	000000557231
PRIMARY TITLE AGENCY	TREASURER	550791	5231608	01/24/22	61.17	0.00	61.17	
					61.17	0.00	61.17	000000557232
LENNY C ALIEMENIOUS	TREASURER	OR #120898M	5231610	01/25/22	28.15	0.00	28.15	
					28.15	0.00	28.15	000000557233
DAVID HUNTLEY	TREASURER	OR123500	5231638	01/25/22	390.69	0.00	390.69	
					390.69	0.00	390.69	000000557234
BANK BNK001 - TOTAL					479245.63	0.00	479245.63	*
OFFICE 001 - TOTAL					479245.63	0.00	479245.63	**

MICHAEL G. ROEHRIG
PROSECUTING ATTORNEY

JAHN LANDIS
CHIEF ASSISTANT PROSECUTOR

OFFICE OF THE PROSECUTING ATTORNEY

Monroe County Courthouse • Third Floor
125 East Second Street
Monroe, Michigan 48161-2193

Mr. Mark Brant
Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, Michigan 48161

January 26, 2022

RE: Acceptance of Extension of the CESF Grant and Board Agenda

Chairman Brant,

In November of last year, and with the Board's approval, our office sought and received an extension of the Michigan Coronavirus Emergency Supplemental Funding (CESF) Program, which allows us to fund a grant prosecutor to help with the existing understaffing crisis for up to twelve additional months. Under the provisions of the grant extension award we will receive up to an additional $52,557.36 between January 1, 2022 and December 31, 2022. That makes the award total for the entire 19-month grant (June 1, 2021 to December 31, 2022) up to $82,515.82.

Despite earlier assurances to the contrary, we now know that the grant extension will *not* cover fringe payments. Thus, the County contribution is limited to fringe payments totaling up to $23,469. Naturally, both the total grant amount (of $82,515) and the total fringe amount (of $23,469) are predicated on being able to fill the position with a suitable candidate. The individual currently in the grant position is leaving our employ on February 4. Despite our best efforts, we have been unable to fill our other two attorney openings for several months, so we don't know when, or even *if*, we will be able to fill the grant position.

I need to bring this matter to the Board's attention in order to secure the Board's acceptance of the grant extension. I respectfully request that this item be placed on the agenda for approval at the next regularly scheduled meeting of the Board of Commissioners. In the interim, please do not hesitate to contact me if you have any questions.

Sincerely,

MRoehrig

Michael G. Roehrig
Prosecuting Attorney

cc: Jahn Landis, Chief Assistant
Brooke Bozynski, Office Manager
Aundrea Armstrong, Acting Administrator/CFO
Susan Maier, Director of Fiscal Services
Lisa Sanders

Monroe County Community Planning & Engagement Department
Planning Division
125 East Second Street, Monroe, Michigan 48161
Telephone: 734-240-7375 • Fax: 734-240-7385 • www.co.monroe.mi.us/planning

January 24, 2022

Mr. Mark Brant, Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, MI 48161

Re: Dick Allen Lansing to Mackinaw Fund (DALMAC) Grant Application-Wayfinding Signage

Dear Chairman Brant and Members of the Board:

The County has been afforded the opportunity to apply for a grant of up to $20,000.00 through the DALMAC Fund. The purpose and use of the grant funds requested will support the manufacture and installation of wayfinding signs for the Monroe County Cornerstone Bicycle Route. There are no matching funds required with this grant.

The Monroe County Cornerstone Bicycle Route has been designed by the Monroe Cycling Club and refined by the Monroe County Bicycle and Pedestrian Advisory Panel to connect Monroe County's communities, the Monroe County Community College, and other important regional and county destinations. The route is designed and intended to provide greater mobility and recreation options to County residents and visitors. This initiative is aligned under a pillar of the Monroe Link Plan's efforts to enhance quality of life opportunities throughout our communities.

The signs funded with this grant will be bid for construction in the spring of 2022 with manufacture and installation planned for the 2022 construction season. The total budget for the signage project is $120,000. The project is anticipated to be complete by December 2022.

It is requested that the Board of Commissioners authorize staff to apply for this grant.

Sincerely,

Jeff McBee

Jeff McBee
Director, Community Planning & Engagement Department

Monroe County Community Planning & Engagement Department
Planning Division
125 East Second Street, Monroe, Michigan 48161
Telephone: 734-240-7375 • Fax: 734-240-7385 • www.co.monroe.mi.us/planning

January 24, 2022

Mr. Mark Brant, Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, MI 48161

Re: Ralph C. Wilson, Jr. Legacy Fund Grant Application-Wayfinding Signage

Dear Chairman Brant and Members of the Board:

The County has been afforded the opportunity to apply for a grant of up to $50,000.00 through the Ralph C. Wilson, Jr. Legacy Fund. The purpose and use of the grant funds requested will support the manufacture and installation of wayfinding signs for the Monroe County Cornerstone Bicycle Route. There are no matching funds required with this grant.

The Monroe County Cornerstone Bicycle Route has been designed by the Monroe Cycling Club and refined by the Monroe County Bicycle and Pedestrian Advisory Panel to connect Monroe County's communities, the Monroe County Community College, and other important regional and county destinations. The route is designed and intended to provide greater mobility and recreation options to County residents and visitors. This initiative is aligned under a pillar of the Monroe Link Plan's efforts to enhance quality of life opportunities throughout our communities.

The signs funded with this grant will be bid for construction in the spring of 2022 with manufacture and installation planned for the 2022 construction season. The total budget for the signage project is $120,000. The project is anticipated to be complete by December 2022.

It is requested that the Board of Commissioners authorize staff to apply for this grant.

Sincerely,

Jeff McBee

Jeff McBee
Director, Community Planning & Engagement Department

MONROE COUNTY SHERIFF'S OFFICE
Troy Goodnough, Sheriff

100 East Second Street, Monroe, MI 48161-2163
Telephone: (734) 240-7400 · Fax: (734) 240-7480

January 25, 2022

Mr. Mark Brant, Chairman
Monroe County Board of Commissioners
125 E Second Street
Monroe, MI 48161

Re: FY2022 First Responder Training and Recruitment Grant

Dear Chairman Brant and Members of the Board:

The Monroe County Sheriff's Office is requesting approval to submit the FY2022 First Responder Training and Recruitment Grant application to the State of Michigan. The total project has a proposed cost of $95,088. There is no match required for this grant. The grant period is from February 15, 2022 until September 30, 2022.

The purpose of the grant program is to support efforts to expand recruitment, improve training, and provide additional professional development and support to first responders in local government.

If awarded, the Sheriff's Office will use the funds to create a recruiting video, digital marketing campaign, recruiting posters and flyers, and assist with pre-employment testing costs.

If you have any questions please contact Chief Deputy David Buchko at 240-7716.

Regards,

David L Buchko Jr

Chief Deputy David Buchko

MONROE COUNTY

FINANCE DEPARTMENT

125 East Second Street · Monroe, Michigan 48161-2197
Telephone: (734) 240-7250 · Fax (734) 240-7266

January 27, 2022

Mr. Mark Brant, Chairman
Monroe County Board of Commissioners
125 East Second Street
Monroe, MI 48161

Re: 2021 Fiscal Year Audit Engagement Letter

Dear Chairman Brant and Members of the Board:

As required by Governmental Auditing Standards, please find enclosed the audit engagement letter covering the audit for the fiscal year ended December 31, 2021. This letter outlines the understanding of the professional services to be performed as part of the independent audit, including the responsibilities for testing and reporting on compliance with laws and regulations and internal control over the County's financial reporting.

We have reviewed the engagement letter, compared the work plan against prior year's work, the audit requirements and accordingly, executed the same. The culmination of the work outlined in this letter will result in a presentation/report to the Board of Commissioners from our independent auditor along with the Finance staff's preparation and publication of the Comprehensive Annual Financial Report (CAFR) of the County of Monroe for the period ending December 31, 2021.

The action we recommend the Board take is to accept the engagement letter and place the communication on file as part of the County's overall compliance with Governmental Auditing Standards for the 2021 fiscal year audit.

Finally, we have attached a brief one page outline of the more significant activities related to the audit and the accompanying CAFR. The intent of this specific document is to give you an overview of the timing related to the tasks and the requisite understanding of when both preliminary and final results will be available as we report the prior year's financial performance. We trust you find it of value from a governing perspective.

Sincerely,

Aundrea Armstrong

Aundrea Armstrong
Acting Administrator/Chief Financial Officer

January 26, 2022

Ms. Susan Maier, Director of Fiscal Services
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan 48161-2197

Enclosed is the engagement letter for the ***Monroe County, Michigan*** for the year ended December 31, 2021. *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 Robson LLC

Enclosures

Rehmann

January 26, 2022

Monroe County Board of Commissioners
County of Monroe, Michigan
125 East Second Street
Monroe, Michigan, 48161-2197

We are pleased to confirm our understanding of the services we are to provide the ***Monroe County, Michigan*** (the "County") for the year ended December 31, 2021.

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 related notes to the financial statements, which collectively comprise the basic financial statements of the County as of and for the year ended December 31, 2021. 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. Schedule of Funding Progress and Employer Contributions – Pension Plan
3. Schedule of Funding Progress and Employer Contributions – OPEB Plan

We have also been engaged to report on supplementary information other than RSI, such as combining and individual fund financial statements, 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
2. Schedule of expenditures of federal awards

The following other information accompanying the basic financial statements will not be subjected to the auditing procedures applied in our audit of the financial statements, and for which our auditor's report will disclaim an opinion:

1. Introductory section of the Annual Comprehensive Financial Report
2. Statistical section of the Annual Comprehensive Financial Report

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and 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.

<u>Auditors' Responsibilities for the Audit of the Financial Statements</u>

Our audit of the County's financial statements does not relieve management or those charged with governance of their responsibilities. 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. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, 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) not withstanding 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.

<u>Internal Control Over Financial Reporting and Compliance</u>

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. 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 risk(s) 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 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.

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; 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 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 $73,300.

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

March 31, 2022	$	18,300
April 30, 2022		18,300
May 31, 2022		18,300
June 30, 2022		18,400

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 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 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[i]

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 other auditor's audit of the Monroe County Road Commission, Monroe County Library System, and Monroe County Employees' Retirement System in our report on the County's financial statements. Our audit will include performing procedures on the financial information of the Monroe County Dain Commission to enable us to express an opinion on the County's financial statements. Our audit will also include performing procedures on the financial information of the Monroe County Agency under a separate contract and separately issued report to enable us to express an opinion on the County's financial statements. Our report will be addressed 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 ***Monroe County, Michigan*** 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.

Rehmann Robson LLC

Daniel B. Clark, CPA
Principal
Executive responsible for supervising the
engagement and signing our report

ACKNOWLEDGED AND ACCEPTED:

This letter correctly sets forth the understanding of ***Monroe County, Michigan***.

____
Officer Signature

____
Printed Name

____
Title

____
Date

____
Governance Signature

____
Printed Name

____
Title

____
Date

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 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 first paragraph of the Audit 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 <u>and</u> 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.

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.

Rehmann

EXAMPLE CHANGE ORDER

Client: ***Monroe County, Michigan*** (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 ______________. 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

Monroe County
45177

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.

CliftonLarsonAllen LLP
CLAconnect.com

REPORT ON THE FIRM'S SYSTEM OF QUALITY CONTROL

September 15, 2020

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

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

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

Firm's Responsibility

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

Peer Reviewer's Responsibility

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

Required Selections and Considerations

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

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

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

County of Monroe
Audit Summary Outline

AUDIT TASK	TIMING		RESULT
Request accounts receivable listing from various departments & compile	**Due 2/9/22**		Preliminary Fund Revenue totals (except tax) February 24
Create standard Year-End entries:			
Y/E 001: Accrued wages & fringes, after the first pay of the year.	January		
Y/E 002: Sick Pay Bank/PLT/Personal at year end, second pay of the year. (paid 1/21/22)	February		
Y/E 003: Frozen Sick Bank adj, second pay of the year. (paid 1/21/22)	February		
Trust account reconciliations:			
Distribute balance information and request for year-end reconciliation documentation	January		
After A/P cutoff:	February		Preliminary Fund Expenditure totals Feb. 11
Accounts payable reconciliation			
Other standard Year-End entries:	February		
Adjustments for Accounts Receivable and SEFA grants			Preliminary Fund Revenue totals (except tax) and
Capital Assets			Preliminary Fund results + any deficit issues March 15
Depreciation for Enterprise & Internal Service funds, general capital assets			
Interest receivable-fund 516			
Review all prior year entries to determine if same is needed for current year			
IBNR adjustments			
Trusts & Other:			
OPEB calculation	Feb-March		
RET ARC calculation	Feb-March		
Prepaids	February		
Retiree Health adjustments	February		
Verify if any bonds/debt was entered into during the year (there may be year end adjustment to be	February		
done such as discount/premium and for drains agreeing "proceeds from sale of bonds, notes, etc.)			
Receive information-Treasurer Office-property tax adjustments (also delinquent taxes)-Worksheet	March		
Taxes paid by payers through February 28.			
Final Tax settlement date from all units with Treasurer is March 31.			Preliminary Tax Revenue totals and
Property Tax Revenues Final Report sent to Finance Office approx. 2 wks. After final settlement	April 18-22		Preliminary 2021 Operating Results.
Provide schedules and information as requested by the auditors:			
Field work is generally completed in April.			Updated Preliminary Operating Results.
Finalize, update financial and other CAFR segments:	May/June		**Issue Comprehensive Annual Financial Report**
Notes to financials (from auditors)			
Management discussion & analysis			**Prepare & Transmit Year-End Required Reports:**
Transmittal letter			Single Audit (SEFA)
Statistical section			Qualifying Statements (County and Building Authority)
Divider pages			Continuing Disclosure Filing
Org chart			F-65
GFOA certificate			Pension and OPEB reporting
Front cover			Submit year end information to:
			Retirement Actuary
			Retiree Health Care Actuary
			Maximus (Cost Allocation)