
March 30, 2018

Delivering Finance & Accounting Wisdom

PROFESSIONAL SERVICES PROPOSAL FOR
City of Charlotte

Submitted by:

Richard L. Carpenter, CPA, CGFM, CGMA Principal

richard.carpenter@rehmann.com
Rehmann | 675 Robinson Rd. | Jackson, MI 49203 | 517-787-6503



March 30, 2018

Mr. Gregg Guetschow
City Manager
City of Charlotte
111 E. Lawrence Avenue
Charlotte, MI 48813

Dear Mr. Guetschow:

As a leading accounting firm serving the governmental industry, we are confident that Rehmann Robson (“Rehmann”) is well positioned to serve the City of Charlotte (the “City”). We will leverage our industry experience, technical expertise and knowledge of issues impacting Michigan municipalities to provide high-quality financial services in a timely, efficient manner. Working with you would be a privilege.

We are pleased to submit our proposal to provide financial services to the City. These financial services will be provided by an expert team specifically designed to meet your needs. This team will have expertise in accounts payable, accounts receivable, payroll, general ledger accounting, grant accounting, to ensure that your team is the most effective and efficient possible. We recognize that not all cities are the same, and therefore, we offer a customized solution to best serve you.

When you partner with Rehmann, you can expect:

- full-time governmental experts managing and performing your engagement
- access to a broad range of services
- a strong commitment to local governments
- a team recognized in the industry for excellence in government financial reporting

This proposal is a firm, irrevocable offer for 30 days to provide financial services at the prices quoted herein. The undersigned is authorized to bind our firm to any agreement resulting from this proposal and to make representations on behalf of the firm.

Thank you for considering Rehmann.

Sincerely,

REHMANN ROBSON



Richard L. Carpenter, CPA, CGFM, CGMA
Principal

What you'll find inside

| | |
|---------------------------------------|----|
| What's important to you | 1 |
| Our services | 2 |
| Your investment | 3 |
| Why partner with Rehmann? | 4 |
| Rehmann at a glance | 9 |
| Your Rehmann team | 11 |
| Public Sector Clients | 15 |
| Appendix | 21 |
| Attachment A - Payroll Services Quote | |

What's important to you

Our role as your professional services firm is to deliver finance and accounting services in an efficient manner, while maintaining a high level of quality. We are committed to exceeding your expectations in the following areas:

MEETING DEADLINES

We have the expertise to meet the deadlines required to by Council, the State of Michigan, grantors, regulatory bodies, and internal management team members. We start with the expected deadline and work backward to identify the most efficient and effective process to produce the desired result in the required timeframe. We also work collaboratively with other departments in your organization to identify the required information and timelines required for us to produce the quality reports in the time required.

PRACTICAL IDEAS AND FEASIBLE SOLUTIONS

We have experience working with municipalities that are or have recently been in fiscal distress. We understand that because of these pressures, the technology solutions, processes, and/or procedures may not be state of the art. We can leverage low cost solutions, using every day applications (such as Microsoft Excel, Microsoft Access, and IDEA Data Analysis Software), to help the City automate its current processes.

UNDERSTANDING REPORTING AND DOCUMENTATION REQUIREMENTS

Our trained staff is familiar with all applicable State and Federal laws and regulations, as well as with the funding sources of the City. We can help you develop and implement processes and procedures to meet your obligations under state and federal audit guides.

RESPONSIVENESS TO YOUR NEEDS

When you partner with Rehmann, your challenges become our challenges. We understand that you need custom solutions that can be implemented quickly and effectively. We are committed to completing work on time and answering your questions quickly and accurately. In fact, our most recent client satisfaction survey revealed that overall, 98 percent of our clients were satisfied.

Our services

Rehmann is committed to delivering high quality finance and accounting services in a timely, efficient manner. We recognize that each of our clients is unique and as such we need to provide unique solutions to meet your needs.

ENGAGEMENT SCOPE

Finance Functions

We will assume the responsibilities of the following finance department functions including:

- General Ledger and Reporting
- Accounts Payable
- Payroll
- Monthly Bank Reconciliation
- Monthly General Ledger Reconciliation

Our service model is designed to provide services offsite as much as possible to keep cost down. Initially we will need to be on site weekly but would plan to transition services to our office within 90 days.

DELIVERABLES

We anticipate that throughout the engagement you can anticipate the following items to be made available timely and accurately to facilitate effective and timely decisions by city council and management.

- ✓ Accurate and timely monthly finance reports including income statement, balance sheet, accounts payable aging reports, and budget to actual comparison schedules.
- ✓ Maintenance of significant account balances including capital assets, accounts payable, accounts receivable, and pension and other postemployment benefit costs.
- ✓ Timely bank reconciliations
- ✓ Preparation of all schedules required for accurate and timely completion of the annual financial statement audit.
- ✓ The ability to respond timely to requests for other reports from city council and management.

CONFLICT OF INTEREST

We are aware of no potential conflicts of interest; however, we will provide the City with written notice of any pertinent professional relationships entered into during the term of our contract.

Your investment

ONGOING FINANCE DEPARTMENT FEES

| Fiscal Year | 3 Year Commitment | 5 Year Commitment | Savings |
|-------------|---------------------|---------------------|------------------|
| FY2017/18 | \$ 200,000 | \$ 196,000 | \$ 4,000 |
| FY2018/19 | 206,000 | 200,000 | 6,000 |
| FY2019/20 | 213,000 | 204,000 | 9,000 |
| FY2020/21 | 220,000 * | 208,000 | 12,000 |
| FY2021/22 | 227,000 * | 212,000 | 15,000 |
| | <u>\$ 1,066,000</u> | <u>\$ 1,020,000</u> | <u>\$ 46,000</u> |

*Optional years included in 3 Year commitment column for comparison.

GENERAL LEDGER SOFTWARE

We would recommend the City purchase the BS&A Cash Receipting and Utility Billing modules. Included in our service costs above, we would provide the City with a general ledger software including accounts payable functionality. There would be a one-time setup cost of \$11,000 to develop the integrations between the BS&A cash receipting, Utility Billing, and Tax software. Data conversion and history would be provided on a time and materials basis at \$185 per hour and depends on the amount of history desired by the City.

PAYROLL SOFTWARE AND TIMESHEET

As outlined in Attachment A, we would transition the city to our payroll processing software, including payroll and electronic timesheets. We would be happy to provide a demonstration of this wonderful tool.

OUT-OF-SCOPE WORK/NO SURPRISE INVOICES

Tasks currently assigned to the City staff are not included in the scope of this proposal, including tax billing and assessments, utility billing, cash receipting, and cash management. We strive to deliver business wisdom for a fee that is fair, reasonable and representative of the value delivered. Our approach to establishing fees is to discuss expected outcomes and the proposed services to be provided before work is done. This reduces the possibility of surprises when invoices are ultimately delivered. If due to staff turnover or process redesign, tasks need to be handles by Rehmann on a temporary basis this addition effort would be billable at our then standard hourly rates. If tasks are anticipated to be reassigned to Rehmann permanently, we will negotiate a change order with management for the cost of the services to be added to the engagement.

Why partner with Rehmann?

GOVERNMENTAL INDUSTRY EXPERIENCE

Providing valuable business solutions to the City requires that we have an intimate understanding of school district operations. Rehmann's Governmental Industry Group includes 30+ professionals who are dedicated full-time to governmental engagements and 70+ associates who spend a significant amount of time working on public sector consulting, outsourcing, and audit engagements. All members of this cross-functional group receive extensive industry-specific training.

We serve approximately 200 governmental and 200 not-for-profit entities. During 2015, we invested 116,000 hours in our governmental, not-for-profit and higher education clients. Of those hours, 74,000 were specific to governmental clients. Many of our professionals carry the dual designation of CPA/CGFM (Certified Government Financial Manager), which emphasizes our strong commitment to the governmental sector. Our executives are frequently featured as speakers, both locally and nationally, on topics of importance to local governments. Furthermore, Rehmann has a number of registered reviewers for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program.

Rehmann and its associates participate in a variety of national and state CPA and governmental organizations including:

- American Institute of Certified Public Accountants (charter member of the Government Audit Quality Center)
- Michigan Association of Certified Public Accountants (vice-chair of the governmental taskforce, and regularly provide speakers to train other CPAs across the state)
- Government Finance Officers Association (multiple special review committee members, and an advisor to the CAAFR Committee)
- Michigan Committee on Governmental Accounting and Auditing Statements (member)
- Michigan Government Finance Officers Association (member of the Standards Committee)
- Association of Government Accountants (four board members, and eight CGFMs)
- Michigan Municipal Treasurers Association (associate member)
- Michigan Association of County Treasurers (associate member)
- Michigan Association of Counties (associate member)



“At Rehmann, we believe the experience you have working with us is as important as the services we deliver. Each day, our goal is to help you get the most out of your Rehmann Experience. Simply put, we want to exceed your expectations.”

RANDY RUPP, CPA
CEO

Our depth of industry knowledge provides the following benefits to our clients:

- Less interruption in your schedule in order to “train” staff.
- Comments and suggestions that are not only proactive but provide real value to the entity.
- Timely updates on new accounting pronouncements and strategies for implementation.
- Timely issuance of your reports.

CONTINUING PROFESSIONAL EDUCATION

To maintain our competitive edge and to stay ahead of the curve on technical quality, we place significant emphasis on continuing professional education with appropriate focus on industry specialization and relative responsibility levels. We readily exceed the State and GAO’s biennial CPE hour requirements through a variety of external and internal programs.

External programs

- MACMHB conferences
- MICPA annual spring and fall governmental auditing and accounting updates - Rehmann sends several governmental team members regardless of level and years of experience.
- Annual GFOA national conference - Rehmann sends one to two people as speakers and attendees.
- Annual GFOA teleconference (conducted in November) - attended by most of Rehmann’s senior and executive level staff.

Internal programs

- Rehmann sponsors multiple training opportunities each year through its involvement with the Association of Government Accountants (AGA). The opportunities total approximately 40 hours per year.
- Annual governmental technical updates, held in June and December, are mandatory for all industry group members.
- Annual audit and assurance service training provides updates on accounting and auditing standards. Held in the summer, the training includes governmental breakouts with separate programs for beginning, intermediate and advanced staff.
- Quarterly webinars provide the latest developments in accounting, auditing, and financial reporting standards.

Rehmann also participates in other governmental industry groups as both speakers and attendees, including the County Road Association of Michigan, Michigan Government Finance Officers Association, Michigan Local Government Managers Association, Michigan Township Association, Michigan Association of Counties, and Michigan County Administrative Officers Association.

A SOLID REPUTATION IN THE INDUSTRY

With offices throughout Michigan, Florida and Ohio, 800 employees, and revenues of \$116 million for 2016, Rehmann is well-positioned to successfully serve the City's finance and accounting needs. Our clients include large and well-known governments in your industry, and we have strong relationships with bankers and attorneys throughout Michigan.

ABILITY TO MANAGE FEDERAL AWARDS

One of the benefits in serving a large number of governmental entities is the experience that we gain from it. This includes experience with a broad range of federal programs. In addition, our executives routinely lead training seminars for the MICPA and other organizations on continuing federal single audits. What this means is that we can help you manage your federal programs with the expertise and professional view of an auditor.

SINGLE AUDITS PERFORMED BY REHMANN FOR THE FISCAL YEAR 2014

| Type of entity | Number of clients audited | Total federal expenditures |
|---------------------------|---------------------------|----------------------------|
| City | 12 | \$ 39,469,478 |
| County | 22 | 318,353,119 |
| School | 37 | 294,765,934 |
| Tribe | 2 | 20,528,898 |
| Other governmental entity | 11 | 52,995,717 |
| Higher education | 16 | 436,751,577 |
| Nonprofit | 42 | 155,712,478 |
| Grand total | 142 | \$ 1,318,577,201 |

ACCESS TO CUSTOMIZED TRAINING FOR GOVERNMENTAL ENTITIES

Drawing on our extensive background of providing auditing and consulting services to governmental and related nonprofit entities, Rehmann has developed a wide array of training sessions specifically targeted to the public sector. Following are several options we have for government financial managers:

Governmental webinar series

We host various webinars to update our clients and prospects on new issues related to the public sector. Following is a list of topics recently covered at our governmental seminar series:

- Mitigating the risk of fraud in the public sector
- Defined benefit/contribution plans and what it means to you

Publications

We keep you informed about important issues through face-to-face communication and through our publications. Our monthly e-newsletter, “BWDexpress,” addresses relevant, practical issues. “BWD” (Business Wisdom Delivered) magazine, published three times a year, presents client-focused articles, authored by Rehmann advisors, which discuss topics of interest to our clients.

Want to see a sample of what Rehmann has to offer? Visit our government publications and resources web page at www.rehmann.com/government_resources.

BENEFITS TO OUR CLIENTS

Rehmann Strengths

=

Value to the City

Efficient use of technology and client training in programs such as Excel and Word.



Enhanced communication and streamlined processes.

A dedicated industry group that services over 335 governmental and similar nonprofit organizations annually.



Staffed by full-time professionals from management to field staff that provide value added solutions instead of asking fundamental questions.

Timely updates on new accounting pronouncements and suggested strategies for implementation.

Less interruption from your schedule in order to “train” staff.

Use “service team” approach for responsive and timely service.



Work completed on time and questions answered quickly and accurately. Matching your specific needs with the most qualified professional to provide the best alternatives and solutions.

One of Michigan’s “101 Best & Brightest companies to work for.”



Greater continuity in your service team means more effective and efficient results.

Average level of experience of a governmental executive is 15 years.

Significant involvement in Michigan Governmental Associations and relationships with other professional associations.



Receive up to date information on changes and benchmarks regarding issues that affect your organization.

Significant partner and management involvement.



Our executives are available to offer strategic direction and business advice.

Significant government - specific CPE required of our staff.



Provides the consistency and accuracy required by your organization.

Largest number of registered reviewers of GFOA.



Financial statements are complete, accurate and in accordance with professional standards.

Our investment in the governmental sector on a full time basis by professionals devoted only to the governmental industry has truly made Rehmann the go-to professionals for Michigan governments.

EXCELLENCE IN GOVERNMENT FINANCIAL MANAGEMENT

Many of our professionals carry the dual designation of CPA/CGFM (Certified Government Financial Manager), which emphasizes our strong commitment to the governmental sector. Our executives are frequently featured as speakers, both locally and nationally, on topics of importance to local governments. Furthermore, Rehmann has a large number of registered reviewers for the Government Finance Officers Association (GFOA) Certificate of Achievement for Excellence in Financial Reporting (CAFR) Program.

Associates designated as “CPAs” are licensed to practice public accounting in the State of Michigan, and are current and in good standing with the Board of Accountancy’s continuing professional education requirements. In addition, all such individuals are current and in good standing with the yellow book governmental continuing professional education requirements.

Associates designated as “CGFMs” are recognized by the Association of Government Accountants as Certified Government Financial Managers. The CGFM designation is a mark of excellence in government financial management, which signifies the highest level of education, experience, and ethical standards in the governmental environment. Rehmann currently has nine professionals with the CGFM designation.

MAXIMIZING THE BENEFITS OF TECHNOLOGY

We recognize that in order to provide maximum value to our clients, efficiency is of utmost importance. We are recognized for innovative use of technology and have developed a proprietary system for preparing financial statements to maximize the benefits of technology.

OUR COMMITMENT TO LOCAL GOVERNMENTS

Rehmann is committed to providing high-quality, low-cost CPE to government financial managers through our involvement in various industry associations. In particular, Rehmann was instrumental in chartering the West Michigan Chapter of the Association of Governmental Accountants (AGA).



AGA West Michigan provides approximately 40 hours of courses per year. On a quarterly basis, Rehmann sponsors, develops and delivers a variety of these training events, including a three-day, in-depth training program called the “Governmental Accounting Training Series” (GATS) which is held annually.

As a Rehmann client, you may attend any event sponsored by our Firm at no-cost as part of Rehmann’s strategic partnership with the AGA. In addition, Rehmann clients may access recorded versions of any Firm-sponsored training event. Through Rehmann articles, direct mailings, and participation in these AGA programs, our clients stay well-informed about changing professional standards.

Rehmann at a glance

Rehmann is a collection of professional service companies committed to providing valuable business solutions since 1941. We combine our knowledge and experience with our clients’ to resolve the challenges they face. We call this promise “Business Wisdom Delivered.”

At a glance (as of January 1, 2018)



Office locations

| | |
|-----------------------------------|--------------|
| Ann Arbor, MI..... | 734.761.2005 |
| Boca Raton, FL..... | 561.912.2300 |
| Bonita Springs, FL..... | 239.992.6211 |
| Cheboygan, MI | 231.627.3143 |
| Farmington Hills, MI | 248.579.1100 |
| Fort Myers, FL (by appt. only) .. | 239.992.6211 |
| Grand Rapids, MI..... | 616.975.4100 |
| Jackson, MI..... | 517.787.6503 |
| Lansing, MI | 517.316.2400 |
| Midland, MI..... | 989.631.3131 |
| Muskegon, MI..... | 231.739.9441 |
| Naples, FL | 239.254.5057 |
| Saginaw, MI | 989.799.9580 |
| Stuart, FL..... | 772.283.7444 |
| Toledo, OH..... | 419.865.8118 |
| Traverse City, MI..... | 231.946.3230 |
| Troy, MI..... | 248.952.5000 |
| Vero Beach, FL..... | 772.234.8484 |

International affiliation

Independent Member of Nexia International

A network of independent accounting and business services firms that enables members to provide clients with local knowledge in any overseas marketplace.

Rehmann Robson

Certified Public Accountants and Business Consultants

- Comprehensive tax planning, consulting and preparation
- Outsourcing of finance, accounting and human resource functions
- Audit and assurance services and merger and acquisition analysis
- Business valuation and litigation support
- Computer and information technology security solutions
- Strategic business planning, consulting and transition planning services

Rehmann Financial

A Registered Investment Advisor

- Comprehensive financial planning and investment management analysis
- Retirement, estate and education savings planning for individuals and businesses
- Risk analysis and evaluation of insurance coverage

Rehmann Corporate Investigative Services

Professional Investigation and Security Consulting

- Fraud, embezzlement, fire and background investigations
- Surveillance services and forensic accounting
- Computer security incident response
- Asset protection services for business, legal and insurance clients

Industries served

Rehmann serves a wide range of clients. A full list of industries can be found on rehmann.com.

- | | |
|--------------------|------------------------------------|
| Commercial | Education |
| Financial services | Government |
| Healthcare | Individuals and private households |
| Manufacturing | Private equity |
| Not-for-profit | |

LOCAL TO NATIONAL NETWORKS

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

- American Institute of Certified Public Accountants
- Florida Institute of Certified Public Accountants
- Institute of Internal Auditors
- Michigan Association of Certified Public Accountants
- Ohio Society of Certified Public Accountants
- Government Finance Officers Association
- Michigan Government Finance Officers Association
- Michigan Local Government Managers Association
- Association of Government Accountants
- Michigan Municipal Treasurers Association
- Michigan Association of County Treasurers
- Michigan Association of Counties
- Michigan School Business Officials

COMMITMENT TO QUALITY

- Ranked in the top 30 firms in the United States by “Accounting Today”
- Registered with the Public Companies Accounting Oversight Board (PCAOB)
- Successfully completed all peer review requirements since inception of AICPA Quality Control Standards in 1979
- One of Michigan’s “101 Best & Brightest Companies to Work For”

More

Visit our website:
rehmann.com



“Our best people—our senior managers and principals—will be in the field, actively participating with both you and our staff.”

Mark T. Kettner, CPA, CGFM, Principal Governmental Industry Group Leader



Your Rehmann team

Your finance and accounting service will be managed by skill professionals with background in government and CMH finance. The benefit to the City is that we will not waste valuable time teaching staff about CMH accounting and reporting, or the nuances of CMH operations; instead, with Rehmann, your leadership team can guide staff, sharing knowledge and best practices, and meeting your completion deadlines. Another continuing benefit will be ready access to governmental professionals to answer questions, discuss options and receive timely technical assistance.

REHMANNT CLIENT SERVICE PHILOSOPHY

One Team. One Focus. Your Success – Your Rehmann team will have the optimal combination of skills and experience to support your success. Your primary business advisor, **Richard L. Carpenter, CPA, CGFM, CGMA** is a Principal and Director of Governmental Outsourcing Services for the Firm and will:

- be integrally involved in planning and overseeing your finance department
- continually customize a cross-functional team tailored to your current needs that can help meet the City's goals and objectives for the future
- ensure we are meeting and exceeding your needs by identifying and bringing to your attention value added business solutions

“With Rehmann’s client service philosophy nothing is more important than a timely response to your questions and concerns. We will not keep you waiting.”

Casey Zaski, CPA, CGFM, has been working for Rehmann since 2004. Casey works exclusively in providing Rehmann clients with outsourcing solutions. He will be assigned to oversee the team at the City and be the primary contact for any questions regarding your services or service needs.

Jennifer Warner, has been working for Rehmann since 1998. We plan to leverage her knowledge of accounting and payroll to meet the specific needs of the City. She will serve as the primary contact for day-to-day activities in the finance department.

NUMBER OF PROFESSIONALS

| Level | Firm |
|----------------|------------|
| Principal | 156 |
| Senior Manager | 95 |
| Manager | 132 |
| Senior | 197 |
| Staff | 188 |
| Intern | 51 |
| TOTAL | 819 |

CONSISTENT STAFFING

Rehmann is dedicated to controlling staff turnover because we recognize that efficient client service benefits both our clients and our Firm. Our reputation for quality service and talented people allows us to recruit and retain committed professionals. We take pride in offering our employees a progressive employment structure, including flexible work schedules and competitive compensation and benefit programs. All of these factors have contributed to a retention rate that is higher than the national average in the accounting industry.

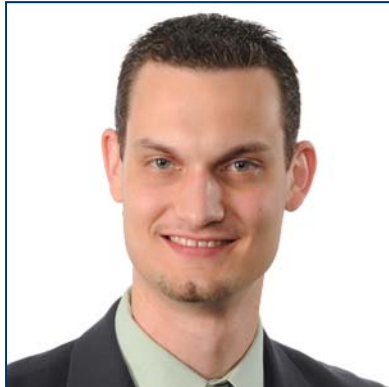
Rehmann has earned several workplace honours including 13 consecutive years as a 101 Best and Brightest Companies to Work For in both Metro Detroit and West Michigan. We've also received national recognition from Accounting Today as a 2015 Top 100 Firm and have been named by the Accounting & Financial Women's Alliance and the American Women's Society of Certified Public Accountants as one of the 2015 Best Public Accounting Firms for Women. In 2015, Rehmann was also ranked among the top 25 best accounting firms to work for by Vault.com for its "Vault Accounting 50" list. Firms were ranked on culture, satisfaction, work-life balance, compensation and overall prestige. We are proud that our commitment to our clients, associates and community is valued and appreciated.

Our Firm is intentional about measuring associate satisfaction, identifying trends based on our findings, and outlining action plans to support our vision of being the "Firm of Choice" for associates. Year after year, our associate satisfaction measurement scores continue to rise with 93% of our associates currently satisfied with their employment at Rehmann. Our Firm's leadership is dedicated to attracting, retaining and nurturing a diverse group of associates that are engaged in their work and have a strong sense of pride in our organization.

While some degree of staff turnover is inherent in the public accounting profession, our commitment to attract and retain top talent, and provide close involvement of executive level personnel in the field, minimizes the impact on our clients.

Richard L. Carpenter, CPA, CGFM, CGMA

PRINCIPAL, DIRECTOR – GOVERNMENT OUTSOURCING SERVICES



CONTACT INFORMATION

Phone: 517.841.4221

Email: richard.carpenter@rehmann.com

AREAS OF SERVICE

- Outsourced CFO Services & Consulting
- Governmental & Non-profit Auditing
- Federal Grant Compliance & Auditing
- Community Mental Health (CMH)
Compliance, Auditing, & Consulting
- Information Technology Consulting

CURRENT POSITION

Richard is a principal and director of governmental outsourcing services for Rehmann and is located in the Jackson office.

EXPERIENCE

Richard has worked in public accounting for Rehmann since September 2005 and has experience with governmental and not-for-profit audits, including audits of school districts, community mental health agencies, municipalities, tribal governments and state agencies. In addition to financial audit experience, Richard's focus includes federal single audit compliance testing, community mental health compliance testing, consulting related to financial and non-financial information technology systems, and consulting for State reporting requirements specific to community mental health agencies.

Richard also assists governmental entities with outsourced CFO or Financial Director services, providing both time and cost-saving advantages. Services include budget development, monthly financial reporting, grant reporting, financial policy and procedure development, audit preparation and management, annual GAAP basis financial reporting, as well as Skill Knowledge & Experience (SKE) services.

Selected engagements include: Flint Community Schools, Ann Arbor Public Schools, Lincoln Consolidated Schools, Washtenaw County, Detroit-Wayne County Community Mental Health Agency, Macomb County Community Mental Health Agency, Saginaw County Community Mental Health Authority, Genesee County Community Mental Health Authority, LifeWays (Community Mental Health Authority of Jackson and Hillsdale Counties), and Kalamazoo Community Mental Health and Substance Abuse Services.

EDUCATION

Richard has a Bachelor of Arts degree in Accounting from Spring Arbor University.

PROFESSIONAL ORGANIZATIONS

- American Institute of Certified Public Accountants
- Michigan Association of Certified Public Accountants
- Association of Government Accountants, West Michigan Chapter

Casey Zaski, CPA, CGFM

OUTSOURCING MANAGER



CONTACT INFORMATION

Email: casey.zaski@rehmann.com

AREAS OF SERVICE

- CFO Outsourcing & Advisory Services
- Governmental Auditing, Financial Reporting & Advisory Services
- Federal Grant Compliance & Auditing
- Community Mental Health (CMH) Compliance, Auditing, & Advisory Services
- School District Auditing & Advisory Services

CURRENT POSITION

Casey is an Outsourcing Senior Manager with Rehmann's Governmental Audit, Assurance, and Outsourcing Group.

EXPERIENCE

Casey has worked in public accounting since August 2004 and specializes in contracted financial management services for governmental entities. His experience includes general ledger maintenance, preparing and reviewing monthly bank reconciliations, financial statement preparation, grant reporting, budgeting, audit preparation and developing accounting policies. He is also responsible for maintaining client relationships and supervising client personnel. Casey also has experience in performing governmental and nonprofit audits, and consulting for a variety of entity types including municipalities, school districts, libraries and community foundations.

In addition, Casey has industry experience as the Finance Services Coordinator for a school district, where he directed the accounting, accounts receivable, accounts payable, payroll and financial reporting activities. In that capacity, he was responsible for internal controls, policies, managing staff and meeting deadlines.

Selected contracted outsourcing engagements include: City of Albion, Hillsdale County, City of Marshall, Washtenaw Community Health Organization, City of Wixom and the City of Ypsilanti. Selected audit engagements include: Washtenaw County, Monroe County, Ingham County, Detroit-Wayne CMH, Macomb County CMH, Saginaw County CMH, LifeWays, Airport Community Schools, Chelsea School District, Romulus Schools, Lincoln Consolidated Schools.

EDUCATION

Casey has a Bachelor of Arts degree in Economics from the University of Michigan and a Master of Business Administration in Accounting from Baker College. Casey is also a Certified Government Financial Manager (CGFM).

PROFESSIONAL ORGANIZATIONS

- Association of Government Accountants
- Michigan Association of Certified Public Accountants

Public sector clients

CITIES

| | | |
|-----------------------|-------------------------|--------------------------------|
| City of Ann Arbor | City of Grand Ledge | City of Pontiac |
| City of Battle Creek | City of Grayling | City of Portage |
| City of Bay City | City of Hastings | City of Royal Oak |
| City of Benton Harbor | City of Holland | City of Sebastian, FL |
| City of Bridgman | City of Howell | City of St. Johns |
| City of Burton | City of Inkster | City of Tecumseh |
| City of Charlevoix | City of Jackson | City of the Village of Douglas |
| City of Ecorse | City of Lansing | City of Three Rivers |
| City of Fellsmere, FL | City of Mackinac Island | City of Troy |
| City of Fremont | City of Marshall | City of Whitehall |
| City of Gaylord | City of Oak Park | City of Wyoming |
| City of Grand Blanc | City of Owosso | City of Ypsilanti |

COUNTIES

| | | |
|-------------------------|-----------------|--------------------|
| Barry County | Jackson County | Montmorency County |
| Bay County | Kalkaska County | Muskegon County |
| Berrien County | Kent County | Newaygo County |
| Calhoun County | Leelanau County | Otsego County |
| Clinton County | Lenawee County | Saginaw County |
| Eaton County | Macomb County | St. Joseph County |
| Grand Traverse County | Mecosta County | Washtenaw County |
| Indian River County, FL | Midland County | Wayne County |
| Ingham County | Monroe County | Wexford County |

VILLAGES AND TOWNSHIPS

| | | |
|------------------------------|-----------------------------|----------------------------|
| Charter Township of Garfield | Macon Township | Spring Arbor Township |
| Concord Township | Parma Township | Superior Township |
| Glen Arbor Township | Penn Township | Town of Orchid, FL |
| Holly Township | Pittsfield Charter Township | Village of Augusta |
| Lee Township | Saginaw Charter Township | Watertown Charter Township |
| Little Traverse Township | Salem Township | |

LIBRARIES

| | |
|---------------------------------|------------------------------|
| Ann Arbor District Library | Kalamazoo Public Library |
| Bloomfield Public Library | Portage District Library |
| Shiawassee District Library | Spring Lake District Library |
| Chippewa River District Library | Ypsilanti District Library |

INDIAN TRIBES

| | |
|-------------------------------------|-------------------------------|
| Bay Mills Indian Community | Saginaw Chippewa Indian Tribe |
| Little River Band of Ottawa Indians | Traditional Tribal Burial |

Public sector clients

PUBLIC AUTHORITIES

| | |
|--|---|
| Ann Arbor Downtown Development | Kalamazoo Lake Sewer & Water Authority |
| Ann Arbor Retirement System | Lansing Entertainment & Public Facilities |
| Calhoun County Consolidated Dispatch Authority | Michigan Municipal Services Authority |
| Chippewa Ottawa Resource Authority | Monroe County Employees Retirement System |
| City of Bay City Downtown Management Board | Owosso Downtown Development Authority |
| Emerson School Def. Contribution Retirement Plan | Saginaw County Building Authority |
| Harbor Petoskey Area Airport Authority | Saginaw County 9-1-1 Authority |
| Huron-Clinton Metropolitan Parks | Wayne County Employees Retirement System |
| Jackson Downtown Development Authority | Ypsilanti Community Utilities Authority |
| Kent County Dispatch Authority | |

COLLEGES & UNIVERSITIES

| | |
|---|------------------------------------|
| Adrian College | Michigan Technological University |
| Bay College | Montcalm Community College |
| Bay Mills Community College | Mott Community College |
| Cleary University | Northern Michigan University |
| Glen Oaks Community College | Northwestern Michigan College |
| Grand Rapids Medical Education Partners | St. Clair County Community College |
| Jackson College | Washtenaw Community College |
| Lake Michigan College | West Shore Community College |
| Lansing Community College | |

COMMUNITY MENTAL HEALTH (CMH)

| | |
|--|---|
| Allegan County CMH | Saginaw County Mental Health |
| Detroit-Wayne County Mental Health Authority | Sanilac Mental Health Authority |
| Kalamazoo CMHSAS | Shiawassee County CMH Authority |
| Monroe CMH | St. Joseph County CMH Services |
| Northern Lakes CMH | Woodlands Behavioral Healthcare Network |

ROAD COMMISSIONS

| | |
|---------------------------------------|-----------------------------------|
| BCATS | Hillsdale County Road Commission |
| Branch County Road Commission | Leelanau County Road Commission |
| Cass County Road Commission | Missaukee County Road Commission |
| Eaton County Road Commission | St. Joseph County Road Commission |
| Grand Traverse County Road Commission | |

Public sector clients

SCHOOL DISTRICTS AND ACADEMIES

| | |
|-------------------------------------|-----------------------------|
| Adrian Public Schools | Jackson County ISD |
| Airport Community Schools | Lakeview Community Schools |
| Bangor Township Schools | Linden Community Schools |
| Big Rapids Public Schools | Mackinac Island Schools |
| Black River Public School | Madison School District |
| Chelsea School District | Marshall Public Schools |
| Clinton Community Schools | Milan Area Schools |
| Crestwood School District | Mona Shores Public Schools |
| Detroit Public Schools | Monroe County ISD |
| Dundee Community Schools | Napoleon School District |
| East Jackson Community Schools | Northwest School District |
| Escanaba Area Public Schools | Pennfield Schools |
| Freeland Schools | Petoskey Public Schools |
| Fruitport Community Schools | Pinckney Community Schools |
| Gibraltar School District | Portage Public Schools |
| Grand Haven Area Public Schools | Rochester Community Schools |
| Grand Rapids Child Discovery Center | Romulus Community Schools |
| Grass Lake Community Schools | Saugatuck Public Schools |
| Harper Creek Community Schools | Springport Public Schools |
| Harper Woods School District | Summerfield Schools |
| Huron School District | Waldron Area Schools |
| Ida Public Schools | Western School District |
| Ionia Public Schools | Ypsilanti Community Schools |

TRANSPORTATION AGENCIES AND AUTHORITIES

| | |
|--|--------------------------|
| Capital Area Transportation Authority (Lansing) | Otsego County Bus System |
| City of Mackinac Island Dept. of Public Works | Van Buren Public Transit |

OTHER

| | |
|--|--|
| Battle Creek Unlimited Inc. | Ingham County Medical Care Facility |
| Bay Area Narcotics Enforcement Team | Kent County Land Bank |
| Bay County Medical Care Facility | Lansing Economic Development Corporation |
| Clio Area Regional Planning Board | LAWNET |
| COMET – County of Macomb Enforcement Team | LAWNET – Jackson Office (JNET) |
| Dow Event Center | MANTIS |
| FireKeepers Local Revenue Sharing Board | Tuscola County Medical Care Facility |
| Grand Rapids Housing Commission | Wayne County Land Bank |
| Great Lakes Commission | |

Public sector clients (not-for-profits)

PRIVATE AND COMMUNITY FOUNDATIONS

| | |
|--|--|
| Battle Creek Community Foundation | Hithe Citycope Educational Research Foundation |
| Battle Creek Promise Zone Authority | Indian River Community Foundation |
| Bay Area Community Foundation | Jackson College Foundation |
| Cheboygan Communities Foundation | Lansing Community College Foundation |
| Comerica Charitable Trust | Michigan Tech Fund |
| Community Foundation for Muskegon County | Public Broadcasting Foundation of Northwest Ohio |
| Dana Foundation | Stranahan Foundation |
| Fremont Area Community Foundation | Toledo Community Foundation |
| Grand Rapids Public Museum Foundation | Towsley Foundation |
| Grand Traverse Educational Foundation | Washtenaw Community College Foundation |

HEALTH PLANS & HEALTH CENTERS

| | |
|---------------------------------|---|
| Alcona Health Center | Jackson Health Plan Corporation |
| Dental Center of Northwest Ohio | Toledo Community Oncology Program |
| Genesee Health Plan | Washtenaw Community Health Organization |
| Hope Medical Clinic | |

PRIVATE SCHOOLS

| | |
|----------------------------------|-------------------------------|
| Ave Maria School of Law | St. John's Jesuit High School |
| Blue Lake Fine Arts Camp | St. Ursula Academy |
| Emerson School | The Leelanau School |
| Maumee Valley Country Day School | The Roeper School |
| Saint Edward's School, Inc. | |

RELIGIOUS ORGANIZATIONS

| | |
|------------------------------------|---|
| Ada Bible Church | Dominican SMME Corporation |
| Adventist Frontier Missions, Inc. | Main Street United Brethren Church |
| Central Wesleyan Church of Holland | West Michigan District of the Wesleyan Church |
| Diocese of Saginaw | Zion Christian Church |

COUNCILS & AGENCIES ON AGING

| | |
|--|--------------------------------|
| Child Care Network/Washtenaw Regional 4C | Region 2 Area Agency on Aging |
| Midland County Council on Aging | Region 3B Area Agency on Aging |
| NW Senior Resources, Inc. | Tri-County Office on Aging |

CONDOMINIUM ASSOCIATIONS

| | |
|-----------------------------------|--------------------------------------|
| Le Rivage Association, Inc. | Reflections on the River Association |
| The Reef Ocean Resort Association | Riverwood Community Association |

Public sector clients (not-for-profits)

COMMUNITY ACTION AGENCIES

| | |
|---|--|
| Community Action Agency - Chippewa-Luce-Mackinac | EightCAP Inc./CAMWC |
| Community Action Agency - Serving Jackson, Lenawee & Hillsdale Counties | FOCUS - Toledo |
| Community Action - Serving Barry, Branch, Calhoun & St. Joseph Counties | Muskegon-Oceana Community Action Partnership |

ASSOCIATIONS

| | |
|--|---|
| Ann Arbor Amateur Hockey Association | Saginaw Township Soccer Association |
| Council of Michigan Foundations | Toledo Orchestra Association |
| Festival of the Arts in Grand Rapids | University of Toledo Alumni Association |
| Michigan Infrastructure & Trans. Association | |

HEALTH & WELFARE ORGANIZATIONS

| | |
|--|---|
| Addiction Treatment Services | Holy Cross Children's Services |
| Boy Scouts of America – Erie Shore | Jackson Interfaith Shelter |
| Boys & Girls Clubs of Toledo | Leader Dogs for the Blind, Inc. |
| Capital Area United Way | Lifeways |
| Catholic Social Services of Washtenaw County | Samaritan Center, Inc. |
| The Cocoon Shelter | SOS Community Services |
| Crossroads of Michigan | United Way of Greater Toledo |
| Girl Scouts of Michigan Shore to Shore | United Way of Indian River County, Inc. |
| Gleaners Community Food Bank | United Way of the Lakeshore |
| Goodwill Industries of Greater Grand Rapids | United Way of Washtenaw County |
| Goodwill of West Michigan | Washtenaw Health Plan |
| Holy Cross Youth and Family Services | Women's Resource Center of the GT Area |

CMH AFFILIATED PROVIDERS

| | |
|---------------------------------------|-----------------------------------|
| American Neuropsychiatric Association | Oakland Community Alternatives |
| Domus Vita, Inc. | Rgrps, Inc. |
| Enhance, Inc. | Pappalardo Alternative Placements |
| New Outlook, Inc. | Residential Alternatives, Inc. |
| New Life Services Inc. | |

HOUSING PROJECTS

| | |
|---------------------------------|----------------------------|
| Avery Square Senior Housing | Trinity Continuing Care |
| Grand Rapids Housing Commission | Wickes Park Homes LDHA, LP |

Public sector clients (not-for-profits)

OTHER

Admiralty Yacht Club Association
 Altarum Institute
 Ann Arbor YMCA
 Arbor Research Collaborative for Health
 Baruch SLS, Inc.
 Calhoun County Conservation District
 Cancer Alliance of Naples
 Career Alliance Inc.
 Cereal City Development Corporation
 Christian Rest Home Association
 CIFT
 Clean Energy Coalition
 Community Healthcare Connections
 Detroit Science Center

 Everest Inc.
 Grace Place for Children and Families
 Grand Rapids Public Museum
 Grand Traverse Industries
 Greater Lansing Convention & Visitors Bureau
 Ide I
 Ide II
 Imagination Station
 Internet2
 JC Dormitories, Inc.
 Jewish Federation of Greater Toledo
 Jewish Senior Services
 Junior Achievement of NWO, Inc.
 Kandu Inc.
 Klingelberg America Inc.

 Lansing Economic Area Partnership
 Leisure Living Management of Fremont
 Lott Industries
 Lucas Co. Board of Developmental Disabilities
 Mackinac Island Convention & Visitors Bureau
 Main Street Business Improvement Zone
 McKee Botanical Garden, Inc.
 Mercy Education Project

 Michigan Child Care Centers
 Michigan Christian Home
 Michigan Credit Union League
 Michigan Family Resources, Inc.
 Michigan Human Resource Development
 Mid-Michigan Child Care Centers
 MOKA Corporation
 Neighborhoods Inc. of Battle Creek
 Northwest Ohio Scholarship Fund
 Odawa Economic Development Management
 Palmas Del Sol Condo Association Inc.
 Pelham Manor
 Red Stick Golf Club, Inc.
 Ronald McDonald House Charities of Ann Arbor
 Ronald McDonald House of Western Michigan
 Rotary Club of Lansing
 Samaritan Homes
 Sarasota Convention & Visitors Bureau
 Scholastic Shooting Sports Foundation, Inc.
 Sleeping Bear Dunes Visitors Bureau
 SMB Probation Center
 SMRC LDHALP
 Society for College and University Planning
 SVRC Industries, Inc.
 Sweet Dreamzzz, Inc.
 The Community House
 The Historical Society of Michigan
 Toledo Day Nursery
 Toledo Lucas County Convention & Visitors Bureau
 Toledo Zoological Society
 Tri-Cities Historical Museum
 Underground Railroad
 Unison Behavioral Health Group
 West Side Montessori Center
 White Lake Area Chamber of Commerce
 Wings of Mercy, Inc.

Appendix

Attachment A – Payroll Services Quote

Sky HCM Quote



| | |
|-------------------|-------------------|
| Date: | 3/28/18 |
| Company Name: | City of Charlotte |
| Pay Cycle Type: | Bi-Weekly |
| Contact: | |
| # of Pay Periods: | 26 Pays |
| # of Employees: | 62 FT Employees |



Core Services

| Payroll Processing | Per Employee Per Process PEPP | Frequency (Pay Periods or Monthly) | Multiplier (# of EE's) | Annual Total |
|--------------------|-------------------------------|------------------------------------|------------------------|--------------|
| | \$3.50 | 26 | 62 | \$5,642.00 |

- Web-Based Payroll
- Cloud Based Technology
- Single Database Architecture
- Mobile/Tablet Apps
- Year End Processing
- Checks, Direct Deposits, Pay Cards
- Pre-Process Payroll Register
- New Employee Wizard
- Unlimited User Defined Earnings & Deductions Codes
- Employee Self-Service Portal
- Easy to Use Reports Writer
- Ad Hoc Reporting
- Customizable Fields
- Role Based Permissions
- Unlimited Pay History
- Seamless Integration
- Gross to Net Checks
- Net to Gross Checks
- Time Savings Auto Calculation
- Payroll Tax Calculation and File; Federal, State & Local
- Configurable Data Exports
- Manage Garnishments
- Time Off Accruals Calculator
- Configurable Department Structure
- Compliance

| Human Resources | Per Employee Per Month PEPM | Frequency (Pay Periods or Monthly) | Multiplier (# of EE's) | Annual Total |
|-----------------|-----------------------------|------------------------------------|------------------------|--------------|
| | | | | Not Included |

- Onboarding
- Benefits Administration/Open Enrollment
- Asset Tracking
- Training & Certification Management
- Incident/Discipline Tracking
- Performance Management
- Recruitment *
- Compensation Management *

* Additional fees may apply





| | |
|-----------------|-------------------|
| Date: | 3/28/18 |
| Company Name: | City of Charlotte |
| Pay Cycle Type: | Bi-Weekly |

| Time & Labor Management (TLM) | Per Employee Per Month PEPM | Frequency (Pay Periods or Monthly) | Multiplier (# of EE's) | Annual Total |
|-------------------------------|-----------------------------|------------------------------------|------------------------|--------------|
| | \$4.25 | 12 | 62 | \$3,162.00 |

- Employee Scheduling
- Accrual Tracking
- Exception Tracking
- Job Costing
- Auto-Populated Holiday
- Flexible Pay Rules
- Pay Categories
- Powerful Reporting
- Custom Analytics
- Mass Edit Capabilities
- Notifications
- Time-Off Request Tool
- Notifications
- Employee Self-Service
- Flexible Time Collection

| Additional Core Fees | Per Process | Per Employee Per Month PEPM | Frequency (Pay Periods or Monthly) | Multiplier (# of EE's) | Annual Total |
|--------------------------------|-------------|-----------------------------|------------------------------------|------------------------|--------------|
| Base Rate | \$30.00 | | 12 | | \$360.00 |
| ACA Reporting (50 + Employees) | | \$.55 | 12 | 62 | \$409.20 |

Sub Total Core Fees

| | |
|--|------------|
| Annual Total With Payroll & TLM Only: | \$9,573.20 |
| One Time Set-Up Charge: | \$3,000.00 |

Total First Year Cost - Core Services: \$12,573.20

| Additional Services Requested | Quote | Frequency | Multiplier | Annual Total |
|-------------------------------|-------|-----------|------------|--------------|
| | | | | |
| | | | | |
| | | | | |
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| | | | | |
| | | | | |

| | |
|-----------------|-------------------|
| Date: | 3/28/18 |
| Company Name: | City of Charlotte |
| Pay Cycle Type: | Bi-Weekly |

| Additional Services- List Pricing | | Rate | Additional Information | Frequency |
|-----------------------------------|---|----------------------|------------------------|-------------|
| Optional | Applicant Tracking | \$ 18.00 | Per Posting | Per Month |
| Optional | Benefit Carrier EDI Feeds | \$750.00 | Set-Up Fee/Per Carrier | One Time |
| Optional | Benefit Admin EDI Feeds- Open Enrollment, Adds, Life Changes, | \$1.20 | Per Covered Employee | Per Month |
| ✓ | Standard Mandated New Hire Reporting | \$ 4.00 | Per New Hire | Per Month |
| ✓ | Social Security Number Verification | \$ 3.00 | Per New Hire | As Needed |
| ✓ | Garnishment & Friend of the Court Payments | \$ 4.00 | Per Occurrence | As Needed |
| ✓ | Integrated Document Storage | Included | Per 100 MB | Per Month |
| ✓ | Integrated Document Storage | Included | Upload/Download | Per Month |
| ✓ | W2's / 1099's | \$ 45.00 Base Fee | \$ 6.00 Per W2 | Annual |
| ✓ | ACA 1095C Printed & Mailed | Included | \$ 6.00 Per 1095 | Annual |
| Optional | Electronic Data Exchange (SOAP Connection) | TBD | | |
| Optional | Background Checks | TBD | | |
| Delivery | | | | |
| ✓ | Paperless | Free | | Per Process |
| ✓ | Standard Overnight | TBD | | Per Process |
| | Ground- Delivery Date Not Guaranteed | TBD | | Per Process |
| | USPS Delivery to Employee Address | \$ 0.75 | Per Mailed Piece | Per Process |

