

**CHARTER TOWNSHIP OF ORION  
CHARTER TOWNSHIP OF ORION BOARD OF TRUSTEES AGENDA  
MONDAY, OCTOBER 17, 2022 - 7:00 PM  
ORION TOWNSHIP MUNICIPAL COMPLEX BOARD ROOM  
2323 JOSLYN RD.  
LAKE ORION, MICHIGAN 48360**

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1. CALL TO ORDER	
2. INVOCATION AND PLEDGE	
3. PRESENTATION	
A. Orion.Events	
B. Lion's Club	
4. CITIZEN OF THE MONTH	
5. APPROVAL OF BILLS	2
6. PUBLIC COMMENT (3 minutes or less) *Board does not respond during public comment	
7. APPROVAL OF AGENDA	
8. CONSENT AGENDA	
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10. REPORTS	
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D. America In Bloom	189
11. PUBLIC COMMENT (3 minutes or less) *Board does not respond during public comment	
12. BOARD MEMBER COMMENT	
13. ADJOURNMENT	

*In the spirit of compliance with the Americans with Disabilities Act, individuals with a disability should feel free to contact Penny S. Shults, Clerk, at (248) 391-0304, ext. 4001, at least seventy-two hours in advance of the meeting to request accommodations.*

**10/17/2022**

**INVOICES**

**Total Checks**

Non Board Bills	9/30/2022	\$73,625.91
Non Board Bills	10/5/2022	\$1,129.75
Board Bills	10/17/2022	\$1,086,556.18

<b>Total Invoices</b>		<b>\$1,161,311.84</b>
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<b>Total Invoice Disbursements</b>		<b>\$1,161,311.84</b>
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**PAYROLL**

**Total Gross**

Monthly POC Firefighters	10/13/2022	\$5,544.24
Regular Pay	10/14/2022	\$284,620.46
FICA Expenses		\$21,693.85
Benefit Expenses		\$190,578.46

<b>Total Payroll Disbursements</b>		<b>\$502,437.01</b>
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<b>Grand Total Disbursements</b>		<b>\$1,663,748.85</b>
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**Due to the conversion to the Pooled Cash Fund, total disbursements include refunds from deposits, bonds & escrows which are not expenses to the township. The payroll check register shows deductions that are not expenses to the township.**

Prepared by Melissa Bardecki, AP/Payroll Administrator



**CHARTER TOWNSHIP OF ORION BOARD OF TRUSTEES  
MINUTES, REGULAR MEETING, MONDAY OCTOBER 3, 2022**

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**1. CALL TO ORDER.** The Charter Township of Orion Board of Trustees held a regular meeting on Monday, October 3, 2022, at the Orion Township Municipal Complex Board Room, 2323 Joslyn Road, Lake Orion, MI 48360 at 7:00 p.m.

**BOARD MEMBERS PRESENT:** Chris Barnett, Penny Shults, Donni Steele, Mike Flood, Julia Dalrymple, Kim Urbanowski and Brain Birney.

**2. INVOCATION AND PLEDGE.** Trustee Mike Flood gave the invocation. All rose for the Pledge of Allegiance.

**3. APPROVAL OF BILLS.** Moved by Treasurer Steele, seconded by Trustee Flood to authorize payment of the bills in the amount of \$1,225,613.85 and payrolls of \$294,554.53 for a total disbursement of funds in the amount of \$1,520,168.28 as presented.

AYES: Steele, Birney, Dalrymple, Flood, Urbanowski, Barnett, Shults. NAYS: None  
MOTION CARRIED

**4. PUBLIC COMMENT.** Public comment was not heard.

**5. APPROVAL OF AGENDA.** Clerk Shults Added Financial Reports under Reports, item C. Moved by Clerk Shults, seconded by Trustee Flood to approve the agenda as amended.  
MOTION CARRIED

**6. CONSENT AGENDA.**

**A. Minutes - Regular Meeting, September 19, 2022.** Approve, as presented.

**B. Minutes – Budget Workshop, September 19, 2022.** Approve, as presented.

**C. Schedule Budget Workshop.** Schedule Budget Session for October 17, 2022, at 5:30 pm in the Board Room at the Township Municipal Complex.

**D. Purchase of Mower- Parks & Recreation.** Authorize the purchase of a new John Deere Z994R Diesel Lawn Mower from Tri-County Equipment, Inc, at a cost not to exceed \$14,748.51.

**E. Accept Employee Resignation-Director of Public Services.** -Accept the resignation of the Director of Public Services, Jeffery Stout, with regret, based on the submitted letter dated and effective September 21, 2022.

**F. Water Debt Agreement.** Approve the Water Debt Agreement for 3458 Gregory Road.

**CHARTER TOWNSHIP OF ORION BOARD OF TRUSTEES  
MINUTES, REGULAR MEETING, MONDAY OCTOBER 3, 2022**

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**G. Baldwin Road Corridor- Fall Maintenance Contract.** Authorize Board to contract with Curbco, Inc., to preform winter maintenance tasks in the Baldwin Road Corridor from Gregory to Waldon Road at a total cost not to exceed \$39,802.28.

**H. Tuition Reimbursement – Tylor Carpenter.** Authorize Tyler Carpenter to take the Global Dimensions in Business course and approve reimbursement in the amount not to exceed \$2,872.00, contingent upon all requirements as listed in the Tuition Reimbursement Policy.

Moved by Trustee Mike Flood, seconded by Trustee Dalrymple to approve the Consent Agenda as presented. AYES: Flood, Urbanowski, Barnett, Shults, Steele, Birney, Dalrymple  
NAYS: None. MOTION CARRIED

**7. PENDING.**

**A. Second Reading PC-22-31 1112 thru 1128 Lapeer Rd. Rezone.** Moved by Clerk Shults, Seconded by Trustee Urbanowski, to declare the Orion Township Board of Trustees held and approved the second reading on October 3, 2022, for PC-22-31 through 1128 Lapeer Rd. Rezone, a request to rezone 1112, 1116, 1120, 1124, 1128, & 1132 S. Lapeer Road (parcel #09-14-201-005) from Restricted Business (RB) to General Business (GB). AYES: Urbanowski, Barnett, Shults, Steele, Birney, Dalrymple, Flood. NAYS: None MOTION CARRIED

**8. REPORTS**

**A. Police/Fire Reports.** Moved by Trustee Birney, seconded by Trustee Flood to receive and file the reports as presented. MOTION CARRIED

**B. Wm/ Eagle Valley 2<sup>nd</sup> (9-17/2022) Free Disposal Day Report.** Moved by Trustee Flood, seconded by Treasurer Steele to receive and file report. MOTION CARRIED

**C. Financial Statements – Clerk.** Moved by Clerk Shults, seconded by Trustee Urbanowski to receive and file the Finical Statements. MOTION CARRIED

**9. PUBLIC COMMENT.** Public Comment was not heard.

**10. BOARD MEMBER COMMENTS.** Board member comments were heard.

**11. ADJOURNMENT.** Moved by Clerk Shults, seconded by Dalrymple to adjourn. MOTION CARRIED The meeting was adjourned at 7:27pm.

**CHARTER TOWNSHIP OF ORION BOARD OF TRUSTEES  
MINUTES, REGULAR MEETING, MONDAY OCTOBER 3, 2022**

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Transcription: Lynnae Smith

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Penny S. Shults, Clerk  
Charter Township of Orion

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Chris Barnett, Supervisor



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Penny Shults, Township Clerk  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 13, 2022  
**Subject:** Award Bid Auditing Services

☒ Consent ☐ Pending

### REQUEST

Request would be to award the bid for Auditing Services.

### REASON

The Board authorized sending out a request for proposals for Annual Auditing Services.

### PROCESS

Six firms submitted bid proposals for audit services. All bid proposals were reviewed by members of the finance team and two firms were selected based on qualifications and pricing to present their proposals to the three full time Officials, Accounting Controller, and Budget Director. After reviewing the information and hearing the presentations it was recommended by the group to award the bid for audit services to Yeo and Yeo. This will be a three-year contract with the option to renew for two additional years if both parties agree.

Yeo and Yeo bid \$43,000 for 2022's annual audit, \$46,225 for 2023's annual audit, and \$48,500 for 2024's annual audit. These amounts will be budgeted for in 2023, 2024, and 2025.

### BUDGET

Fund Name:	101 - General
Purchase Order Number:	Enter PO Number.
Budget Adjustment Needed:	<input type="checkbox"/>

Project/Grant Tracking?	<input type="checkbox"/>
Expected Invoice Date:	Click or tap to enter a date.
Reviewed by Budget Director:	<input checked="" type="checkbox"/>

ACCOUNT NUMBER/NAME	AMENDED BUDGET	AVAILABLE BALANCE	COST	REMAINING BUDGET
101-215-803.000 – Audit Fees	\$43,000.00	\$43,000.00	\$43,000.00	\$0.00

### RECOMMENDATION (MOTION)

Board action would be to direct the Clerk and Supervisor to enter into an agreement on behalf of the Township for 2022-2024 Audit Services.



# The Charter Township of Orion

PRESENTED BY:

Michael L. Rolka, CPA, CGFM, Senior Manager

Yeo & Yeo's Government Services Group





# Michael L. Rolka, CPA, CGFM

- Senior Manager
- 10 years of public accounting experience
- Expertise in audits of governmental entities, school districts, single audits, and audits under government auditing standards
- Member of the firm's Government Services Team
- Member of the Michigan Government Finance Officers Association Legislative Committee
- Member of the Clinton River Watershed Council Finance Committee
- Certified Government Financial Manager
- Presenter at statewide governmental conferences



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[microl@yeoandyeo.com](mailto:microl@yeoandyeo.com) | 248.239.0900



9 offices  
3 Affiliates  
200 professionals  
throughout Michigan

9

Alma	Flint	Midland
Ann Arbor	Kalamazoo	Saginaw
Auburn Hills	Lansing	Southgate



## YEO & YEO MISSION

Outstanding business solutions.

## YEO & YEO CORE VALUES

*Yeo & Yeo fulfills its mission by upholding the following core values:*

- To be proactive and exceed client expectations
- Absolute integrity and honesty in all relationships
- Long-term success of clients, employees and the company
- Family-focused work environment
- Commitment to the communities with time, talent and financial support
- Commitment to delivering lifetime learning opportunities and personal growth

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# Leading Firm with Global Affiliation

- Ranked among the **Top 200** Certified Public Accounting and Consulting firms in the country
- **PrimeGlobal Member**
  - Yeo & Yeo is a member of PrimeGlobal, a global association of independent accounting firms. PrimeGlobal is one of the five largest associations of independent accounting firms in the world, providing a wide range of tools and resources to help member firms furnish superior accounting, auditing, and management services to clients around the globe.

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**CONNECT** with Us:

[yeoandyeo.com](http://yeoandyeo.com)



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Thank you!

Michael Rolka, CPA, CGFM, Senior Manager  
[microl@yeoandyeo.com](mailto:microl@yeoandyeo.com)

OFFICES THROUGHOUT MICHIGAN

# PROPOSAL TO PROVIDE PROFESSIONAL AUDIT SERVICES

## The Charter Township of Orion

### DUE DATE

**September 22, 2022**

*Proposal Effective for 90 Days*

### PREPARED BY

Jamie L. Rivette, CPA, CGFM, Principal  
691 N. Squirrel Rd., Suite 100  
Auburn Hills, MI 48326  
248.239.0900  
jamriv@yeoandyeo.com



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September 20, 2022

The Charter Township of Orion  
Clerk's Office  
2323 Joslyn Road  
Lake Orion, MI 48360

Thank you for considering Yeo & Yeo for your auditing needs. We are pleased to provide this proposal for your audit work for the fiscal years ending December 31, 2022, through 2024.

Yeo & Yeo is a progressive and innovative firm that is among the leading certified public accounting and consulting firms in the country. The following key points highlight our qualifications:

- A commitment to performing quality governmental audit, tax and consulting services. The firm currently provides services for more than 130 governmental audits.
- With our award-winning YeoLEAN | Audit process, our clients recognize greater efficiency, timely turnaround and overall ease in the audit.
- A clear position of leadership among regional providers of auditing, accounting, business consulting, employee benefits, technology and tax services.
- Members of the firm's Government Services Group are active in several associations, foundations, boards and committees.

Yeo & Yeo has the technical knowledge and experience required to furnish the auditing services that you are requesting. We adhere to the highest standards of quality and are committed to serving you in a timely and efficient manner.

We look forward to the opportunity to work with you. When evaluating, we ask that you and your evaluation team kindly watch the introduction video along with reading this written proposal.

To watch the video and learn about your engagement team, visit [www.yeoandyeo.com/government-services-engagement-team](http://www.yeoandyeo.com/government-services-engagement-team).



Again, thank you for the opportunity. If you have questions, you may direct them to me. I am authorized to make representations for the firm.

Sincerely,

*Jamie L. Rivette*

Jamie L. Rivette, CPA, CGFM  
Principal, Yeo & Yeo  
[jamriv@yeoandyeo.com](mailto:jamriv@yeoandyeo.com)

## PROFILE OF THE FIRM

Yeo & Yeo has grown from a family-owned business to being among the Top 200 certified public accounting and consulting firms in the country. Our team of 27 Principals and more than 200 professionals provide comprehensive solutions for individuals, businesses, school districts, units of governments and not-for-profit entities.

Yeo & Yeo is a full-service firm, providing accounting, auditing, business consulting and tax services for businesses and organizations throughout Michigan since 1923. With the support of Yeo & Yeo Computer Consulting, Yeo & Yeo Wealth Management and Yeo & Yeo Medical Billing & Consulting, we have created a strong network of professionals available to consult and proactively propose solutions for our clients.

The firm has nine offices throughout Michigan that are easily accessible to our clients with multiple locations. With locations in Alma, Ann Arbor, Auburn Hills, Flint, Kalamazoo, Lansing, Midland, Saginaw and Southgate, the firm is positioned to provide local, hands-on service. The firm's audit team consists of 52 auditors. We utilize a team approach to staffing audit engagements based on the required skill sets of the team, rather than where the office is physically located. Because of this, we may draw on governmental professionals who are based in any of our offices. This engagement will be performed in our Auburn Hills office. The number of staff by level include, Partner, senior manager, supervisor and one to two staff/interns.

### Mandatory Criteria

Yeo & Yeo is licensed by the State of Michigan, Department of Licensing and Regulations, to practice public accounting in the State of Michigan. All key professional staff assigned are properly licensed to practice in the State of Michigan.

### Independence

Yeo & Yeo meets the GAO independence standards for *Audits of Governmental Organizations, Programs, Activities and Functions* and the GAO continuing education standards.

Yeo & Yeo does not have a record of substandard audit work.

## SUMMARY OF PROPOSER'S QUALIFICATION

Your project will be staffed with individuals who collectively possess the necessary skills in financial management, accounting and auditing, technology, internal controls and compliance with laws and regulations, together with knowledge of governmental regulatory requirements. The following individuals will be assigned to your audit team.



Jamie  
RIVETTE

CPA, CGFM | Principal  
In-Charge



Alan  
PANTER

CPA, CGFM |  
Concurring Principal

All audits include  
two partners to  
ensure accuracy on  
engagements and  
comply with audit  
standards.



Michael  
ROLKA

CPA, CGFM |Senior  
Manager



Christina  
LAVIELLE

Supervisor

There will be additional staff accountants and interns assigned to the job as necessary.



## CURRICULUM VITAEs



Jamie L. Rivette, CPA, CGFM

Principal

YEO & YEO CPAS & BUSINESS CONSULTANTS



### Education

BBA Bachelor Business Administration  
Northwood University

### Professional Certifications

Certified Public Accountant (CPA)  
Certified Government Financial Manager (CGFM)

### Professional Memberships

American Institute of Certified Public Accountants  
Michigan Association of Certified Public Accountants  
Michigan Government Finance Officers Association  
Governmental Finance Officers Association  
Michigan Association of School Boards  
Michigan Municipal Executives  
Michigan Municipal League

### Government

GFOA Certificate of Achievement for Excellence in  
Financial Reporting Program Special Review  
Committee  
Michigan Government Finance Officers Association  
Accounting & Auditing Standards Committee  
Michigan Government Finance Officers Association Past  
Board Member

### Specialty Areas

Municipalities  
Audits under *Government Auditing Standards*  
Single audits under 2 CFR 200

### Experience

Yeo & Yeo (1999 to present)  
*Principal*  
*Assurance Service Line Leader*  
*Firm Government Team Leader*

### Community Service

Hemlock School Board of Education, Treasurer  
Junior League Community Advisory Board  
Volunteer-Hemlock Middle School Cross Country Coach

### Presentations/Publications

Fraud and Prevention in Local Governments  
MICPA – “Basic Governmental Auditing”  
Michigan Township Association – “GASB Update”  
MICPA – “Is Your Audit Paperwork up to Snuff?”  
MICPA – “Fraud Risks and Why Internal Controls are  
Important”  
MME & MGFOA – “Preparing for a Headache Free Audit”  
MICPA – “First Pensions, Now OPEB: What You Need to  
Know About GASB 74 & 75”  
GASB 84 If you Report Fiduciary Funds, Expect Some  
Changes  
The Case for Internal Controls – Reducing Fraud in  
Government Entities is Easier Than You May Think  
MGFOA Spring Conference – “How to Prepare for a  
Headache Free Audit”  
MGFOA Fall Conference – “Enterprise Fund Accounting”  
Are Your Security Systems and Employees Prepared to  
Fight Off Potential Hackers?  
Overcoming the Challenges of Remote Auditing During the  
COVID-19 Crisis  
Analytical Procedures Can Help Make Your Audit More  
Efficient

### Training

Michigan Township Auditors Institute  
Michigan Government Finance Officers Association Annual  
Conference  
Government Audit Quality Control Annual Update  
Governmental Accounting & Auditing Update  
Super Circular – Federal Grants  
GASB 68 Implementation  
GASB 75 OPEB Implementation: Accounting and Auditing  
Considerations  
State & Local Government Audit Planning Considerations  
Michigan Municipal Executives Annual Conference





**Alan D. Panter, CPA, CGFM**  
**Principal**  
YEO & YEO CPAS & BUSINESS CONSULTANTS



## Education

Michigan State University - B.A. in Accounting

## Professional Certifications

Certified Public Accountant – 1991

Certified Government Financial Manager

## Professional Memberships

American Institute of Certified Public Accountants

Government Finance Officers Association

Michigan Association of Certified  
Public Accountants

Michigan Government Finance Officers  
Association

Michigan School Business Officials

Detroit Economic Club

## Specialty Areas

Audit and consulting for state and local  
government entities, education, and nonprofit  
organizations.

Employee benefit plan audits

Internal controls and procedures analysis

Single audits under 2 CFR 200

## Experience

1989-1992 – Yeo & Yeo, PC

1992-1993 – Ernst & Young, LLP

1993-1995 – KPMG, LLP

1995-1997 – Panter Master Controls

1997-2002 – New World Systems

2003-2017 – Abraham & Gaffney

July 2017 – Yeo & Yeo, PC

## Community Service

Knights of Columbus Council #15967 – Treasurer

## Presentations/Discussion Leader

Yeo & Yeo Internal Training

Yeo & Yeo Government Client Training

Michigan Government Finance Officers  
Association

Central Michigan School Business Officials

Library of Michigan

Michigan Library Association

Michigan Municipal Treasurer's Association

Macomb-St. Clair School Business Officials

## Training

MSBO - Business Manager/CPA Workshop

MSBO - Annual Conference & Exhibit Show

MICPA - Governmental Accounting & Auditing  
Conference

GFOA- Annual Conference

AICPA - Employee Benefit Plans Conference

MICPA - EBPAQC Designated Partner Audit  
Planning

MICPA - Michigan School District Update

MICPA - Audits of Employee Benefit Plans

Employee Benefit Plan Training

Accounting Update

MGFOA- Annual Conference



Michael L. Rolka, CPA, CGFM  
Senior Manager  
YEO & YEO CPAS & BUSINESS CONSULTANTS



## Education

Bachelor of Professional Accountancy from Saginaw  
Valley State University (2012) with a major in  
Accounting and minor in Finance

## Professional Certifications

Certified Public Accountant (CPA)  
Certified Government Financial Manager (CGFM)

## Professional Memberships

American Institute of Certified Public Accountants  
Michigan Association of Certified Public Accountants  
– Governmental Accounting & Auditing Expert Panel  
Michigan Government Finance Officers Association  
– Legislative Committee

## Experience

Yeo & Yeo (2012 to present)  
*Senior Manager*  
*Manager*  
*Firm Government Services Team Member*  
*Staff Accountant*

## Specialty Areas

Audits of municipalities  
Single Audits under Uniform Grant Guidance  
Audits under government auditing standards  
Audits of local school districts  
Audits of healthcare organizations

## Community Service

Downtown Saginaw Association  
Habitat for Humanity Volunteer

## Presentation/Presenter

*Government Fraud Case Studies*  
MICPA – Creating Impactful Presentations Delivering  
Government Audit Results

## Training

Michigan Government Finance Officers Association  
Annual Conference  
Governmental Accounting & Auditing Update  
Uniform Guidance  
Michigan Municipal League Conference  
MICPA Government & Auditing Conference  
School Update



## Christina LaVielle Supervisor

YEO & YEO CPAS & BUSINESS CONSULTANTS

### Education

Bachelor of Science in Professional Accountancy from  
Central Michigan University (2013)

### Professional Memberships

Michigan Government Finance Officers Association

### Experience

Yeo & Yeo (2014 to present)

*Supervisor*

*Firm Government Services Team*

*Firm Audit Team*

*Senior Accountant*

*Staff Accountant*

### Specialty Areas

Audits of Municipalities

Audits of local school districts

Single audits under Uniform Grant Guidance

Audits of non-profit organizations, including the  
preparation of Form 990 tax returns

Audits under *Government Auditing Standards*

### Community Service

Chairman of the Board of Saginaw Jaycees

Amazing Grace Animal Rescue Volunteer

Saginaw Valley Young Professional Network Member

### Presentation/Publications

Choosing the Right Auditor for Your Government  
Entity

Beware of These 3 Common Types of Unlawful  
Expenditures

Common Capital Asset Reporting Issues  
Encountered by Municipalities

### Training

Michigan Government Finance Officers Association  
Conference

School Updates

Single Audit Updates

IDEA Training

Non-Profit Training

BS&A Training

## Similar Engagements with Other Government Entities

Following is a partial list of clients served by your proposal engagement team. We encourage you to contact any of them for references.

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<b><i>Charter Township of Plymouth</i></b>	Ginger Moriarty, Finance Director 9955 N. Haggerty Rd. Plymouth, MI 48170 734.354.3227
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<b><i>Meridian Township</i></b>	Amanda Garber, Finance Director 5151 Marsh Rd. Okemos, MI 48864 517.853.4104
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<b><i>City of Rochester Hills</i></b>	Joe Snyder, Financial Officer 1000 Rochester Hills Dr. Rochester Hills, 48309 248.656.4630
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<b><i>Other Reference: Woodhill Group</i></b>	Colleen M. Coogan, CPA, CPFO; 29488 Woodward Ave., #298 Royal Oak, MI 48073 734.417.2564
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## Government entities

Ann Arbor District Library  
 Arcada Township  
 Argentine Township  
 Auburn Hills Public Library  
 Au Gres, Sims, Whitney Fire & Rescue Authority

Bacon Memorial District Library  
 Bangor Housing Commission  
 Bay Arenac Behavioral Health  
 Beecher Metropolitan District  
 Birch Run Township  
 Bloomfield Township Public Library  
 Buena Vista Charter Township  
 Buena Vista Charter Township-DDA

Caro Transit Authority  
 Cass County  
 Cass County Medical Care Facility  
 Cassopolis Area Utilities Authority  
 Charter Township of Clayton  
 Charter Township of Flushing  
 Charter Township of Genesee  
 Charter Township of Kalamazoo  
 Charter Township of Mount Morris  
 Charter Township of Mundy  
 Charter Township of Plymouth  
 Charter Township of Union  
 Chelsea District Library  
 City of Alma  
 City of Auburn Hills  
 City of Au Gres  
 City of Bangor  
 City of Bangor DDA  
 City of Bay City  
 City of Clawson  
 City of Dowagiac  
 City of Farmington Hills  
 City of Fenton  
 City of Flat Rock  
 City of Fraser  
 City of Highland Park  
 City of Howell  
 City of Midland  
 City of Portage  
 City of Rochester Hills  
 City of Saginaw  
 City of Sandusky  
 City of St. Clair Shores  
 City of Standish  
 City of Utica  
 City of Woodhaven

Clio Area Fire Authority  
 Community Mental Health for Central Michigan  
 Crystal Township

Decatur Township  
 Decatur-Hamilton Joint Fire Dept.  
 Decatur-Hamilton Quick Response Unit  
 Douglass Township

Fulton Township

Gogebic Medical Care Facility  
 Gratiot Area Water Authority  
 Gratiot County

Hamilton Township  
 Hayes Township

Isabella County Medical Care Facility

Lenawee County

Meridian Township  
 Mid-Michigan District Health Department

North Star Township

Pleasant View Shiawassee County Medical Care  
 Facility

Rochester-Avon Recreational Authority  
 Rochester Hills Public Library

Saginaw County Community Mental Health Authority  
 Saginaw Midland Municipal Water Supply Corp  
 Saginaw Promise Zone  
 Saginaw Public Library  
 Southeast Macomb Sanitary District  
 Southeast Macomb Disposal Authority

Thetford Township  
 Township of Grosse Ile

Village of Martin  
 Village of New Haven

Wayne Township

## PROPOSER'S APPROACH TO THE EXAMINATION

### YeoLEAN | AUDIT. Delivering Better Client Service.

*YeoLEAN transforms the audit process.* With YeoLEAN | Audit, a **Lean Six Sigma-based** audit process, our clients realize greater efficiency and overall ease in the audit engagement. **Our professionals come on-site with one project in mind – yours.**



*Experience quicker turnaround time, thorough communication and a structured workflow for maximum efficiency.* Our Award-winning process is more than applying concepts to improve processes, but rather a cultural change of focusing on audit value and continuous improvement. The audit will be performed in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*.



**Preplanning** (Estimated time: 10 hours, Staff Level: Principal, senior manager, and supervisor)

Preplanning will assist in determining the information to be gathered during the audit process. Preplanning includes a meeting with management and the audit committee to determine the logistics of the audit.

**Planning** (Estimated time: 25 hours, Staff Level: Principal, senior manager, supervisor, and staff accountants)

Proper planning assists us in developing an audit plan that focuses on key areas and issues. The planning phase of the audit will include the following to be used in risk assessment:

- Gathering information about the organization and environment
- Reviewing prior year audit results
- Identifying unusual and unexpected financial trends
- Obtaining an understanding of internal controls at both the entity and activity level
- Walking through significant transaction classes
- Consider management override of controls

## Risk Assessment (Estimated time: 15 hours, Staff Level: Principal, senior manager, supervisor and staff accountants)

This phase of the audit will include assessing the risk of material misstatement of the financial statements:

- Identifying significant audit areas
- Identifying significant and fraud risks using information gathered during the planning process
- Discussions with employees, management and the Board
- Assessing risk by audit assertion (existence/occurrence, rights and obligations, completeness, valuation, allocation and cutoff) for account balances
- Utilization of data extraction software

## Audit Plan (Estimated time: 105 hours, Staff Level: Principal, senior manager, supervisor and staff accountants)

The audit plan will be developed to cover the significant audit areas and the risks identified during the risk assessment process. This is the core of the audit and ensures the audit is tailored to your specific needs. This is not a one-size-fits-all audit.

## Reporting (Estimated time: 45 hours, Staff Level: Principal, senior manager, and supervisor)

We will prepare the financial statements and disclosures from the trial balance and information that you provide to us.

*The following reports will be provided:*

- Opinions on the financial statements in accordance with generally accepted auditing standards.
- Internal control over financial reporting and on compliance and other matters based on an audit of financial statements performed in accordance with *Government Auditing Standards*.

We will report to those in charge of governance in accordance with professional standards. Management comments will be prepared to provide management with the opportunity to strengthen internal controls and operating efficiency.

The financial statements and communication letter will be reviewed with management before they are finalized to ensure that information has been appropriately interpreted and recommendations are practical.



## TIME REQUIREMENTS

We schedule audits at a time that is mutually agreeable with our clients. The proposed timeline for your audit is as follows:





## Additional Data

### Peer Review

Yeo & Yeo's most recent external peer review was for the period ended August 31, 2019. The pass report is the highest possible mark. The peer review letter follows:



#### Report on the Firm's System of Quality Control

To the Principals of  
Yeo & Yeo, P.C.  
and the Peer Review Committee of the  
Michigan Association of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Yeo & Yeo, P.C. (the "firm") in effect for the year ended August 31, 2019. 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](http://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 and audits of employee benefit plans.

As 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 Yeo & Yeo, P.C., in effect for the year ended August 31, 2019, 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*. Yeo & Yeo, P.C. has received a peer review rating of *pass*.

*Brown, Edwards & Company, L.L.P.*  
CERTIFIED PUBLIC ACCOUNTANTS

Roanoke, Virginia  
January 13, 2020

Your Success Is Our Focus

319 McCaslin Street, S.W. • Roanoke, Virginia 24014-7708 • 540-345-0936 • Fax: 540-347-6181 • [www.BEcpas.com](http://www.BEcpas.com)

## Identification of Anticipated Potential Audit Problems

This identifies and describes any anticipated potential audit problems, the firm's approach to resolving these problems/issues and any special assistance that will be requested from The Charter Township of Orion.

1. Information Not Ready

*We will have open communication during the audit to help prevent this but will schedule the audit as planned and we can be flexible with the timing. We will also contact management as soon as any issues arise.*

2. Additional Charges for Services

*Should additional services/assistance be necessary, we will discuss with management and get approval prior to charging for any additional services.*

3. Uncooperative Employees

*We will discuss this issue with the appropriate level of management.*

4. Surprises

*Management will receive draft reports of any comments, recommendations or findings to make sure facts are correct and corrective action is appropriate.*

5. Timeline

*If our timeline for the presentation is ever in jeopardy, we will communicate this to the appropriate level of management immediately.*

6. Staffing/Personality Issues

*We ask that if you encounter any issues with our staff, whether it be a new staff member, a manager or a partner, that you contact the appropriate level of management so that we can make a decision that will benefit The Charter Township of Orion.*

## Report Format

Website for examples/reports of our past financial statements: [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

## Yeo & Yeo Highlights

Yeo & Yeo is among the largest audit, tax and consulting firms in Michigan serving government, education and nonprofit entities as well as individuals and privately held companies with forward-thinking, proactive business solutions.

## OUR FIRM

**27** PRINCIPALS

**200+** SERVICE  
AND INDUSTRY  
SPECIALIZED  
PROFESSIONALS

**4** COMPANIES

Yeo & Yeo CPAs & Business Consultants  
Yeo & Yeo Computer Consulting  
Yeo & Yeo Medical Billing & Consulting  
Yeo & Yeo Wealth Management

**9** OFFICES  
THROUGHOUT  
MICHIGAN

Alma  
Ann Arbor  
Auburn Hills  
Flint  
Kalamazoo  
Lansing  
Midland  
Saginaw  
Southgate

SINCE 1923

## TECHNOLOGY SOLUTIONS

Yeo & Yeo Computer Consulting resolves business management issues with technology solutions to include cybersecurity and security awareness training, network solutions, cloud services, virtualization, hardware procurement, managed services, software, custom programming, ergonomic solutions, and more.



## INTERIM STAFFING

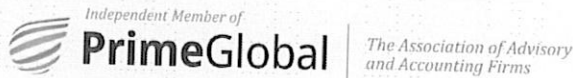
Our strategic partner ProNexus LLC, supports the offices of the C-Suite using a unique blend of engagement models, including consulting, project support, outsourcing/co-sourcing, and staff augmentation with immediate access to interim CFOs, CIOs, and other interim management roles that support the CFO or CIO.



## INTERNATIONAL REACH

Yeo & Yeo is a member of PrimeGlobal, a global association of independent accounting firms. Through PrimeGlobal, independent member firms offer the strength and capabilities of a large, worldwide organization with technical depth and geographic reach impossible for a local firm alone.

Stats as of December 2021.



**101**  
COUNTRIES

**941**  
OFFICES

**308**  
MEMBER FIRMS

**\$3.5** BILLION - COMBINED REVENUE

**3,038**  
PARTNERS

**26,181**  
PROFESSIONAL STAFF

# OUR AWARDS

Inside Public Accounting Top 200 National Accounting Firms List  
 LEA Global Process Improvement Award | YeoLEAN Audit Process  
 LEA Global Innovative Firm Award | YeoConsults  
 Best and Brightest Companies to Work for | West Michigan & Metro Detroit  
 Michigan Best and Brightest in Wellness  
 Crain's Detroit Business Book of Lists | Largest Accounting Firms  
 Accounting MOVE Project Best Public Accounting Firms for Women



**CRAIN'S  
DETROIT BUSINESS**

## OUR CORE VALUES

### MISSION: OUTSTANDING BUSINESS SOLUTIONS

*Yeo & Yeo fulfills its mission by upholding our 6 fundamental core values.*



Be proactive and exceed client expectations



Absolute integrity and honesty in all relationships



Long-term success of clients, employees and the company



Family-focused work environment



Commitment to the communities with time, talent and financial support



Commitment to delivering lifetime learning opportunities and personal growth

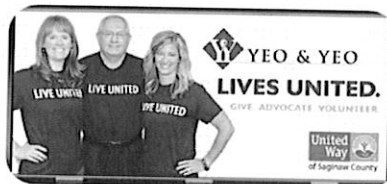
# OUR PEOPLE

## GIVING BACK

Our professionals selflessly volunteer **thousands of hours** annually to charitable, civic and professional organizations where we live, work and play.

Serve over  
**380**  
NONPROFIT  
CLIENTS

Support over  
**300**  
SPONSORSHIP  
& CHARITABLE  
Requests Annually



## TECHNICAL EXPERTISE



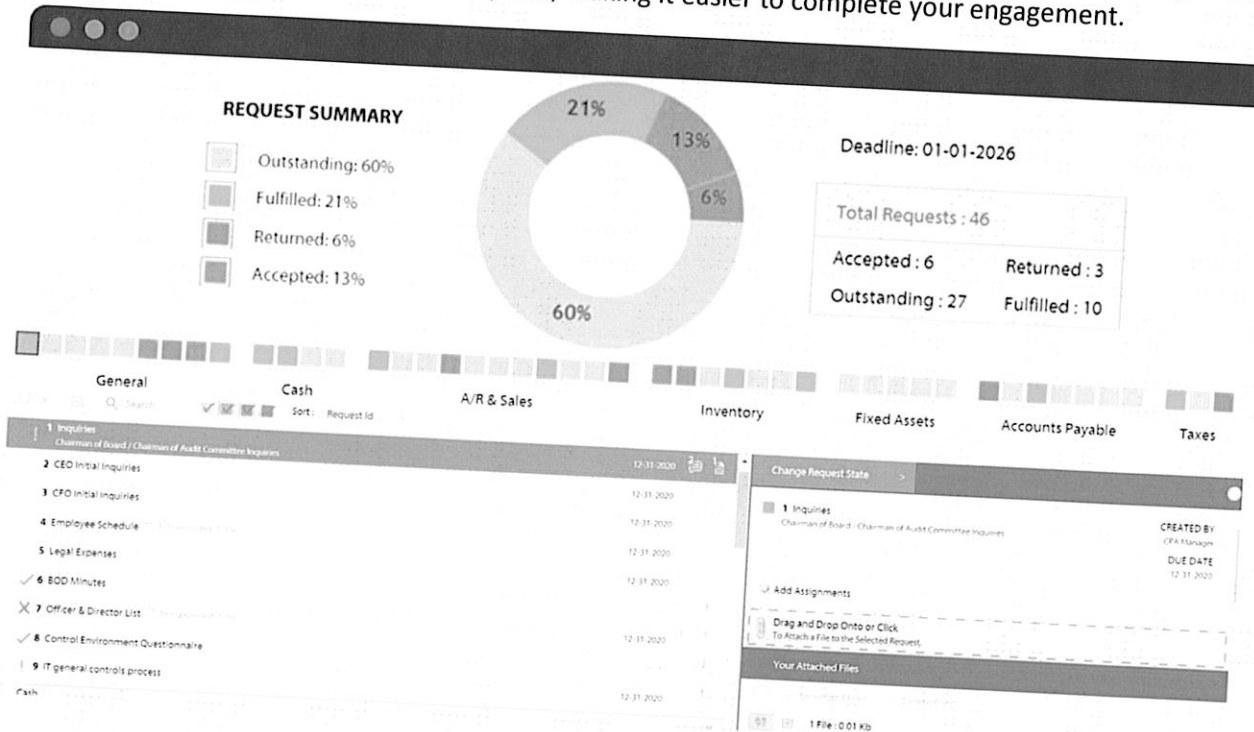
### Training Manager

Dedicated full-time, CPA credentialed technical trainer ensuring all professionals receive high-quality ongoing training throughout their careers.

## DOCUMENTATION MANAGEMENT SOFTWARE

### Spend Less Time Providing Documentation With Suralink

Suralink is a web-based communication platform that adds transparency and efficiency to your audit. The platform provides a secure file transfer portal, dynamic request list and real-time workflow updates. Suralink keeps all requests in the same place, making it easier to complete your engagement.



### Delegate, Assign, and Filter Requests

- Delegate requests to specific team members and filter requests by status or owner
- The status of each request is indicated by a color and automatically changes with progress

### Central Dashboard with Real-Time Progress Updates

- Easily view the percentage of progress of requests and engagements
- See the Real-time status overview of each request in a quick view bar
- Each request holds files, comments, assignments, and an activity log
- Set preferences to receive notifications of activity relating to your engagement

### Improve Efficiency

- Spend your time getting the job done, not reconciling a messy list of outstanding items
- Download all files in a section, edit a group of requests, communicate with your team, or drag and drop multiple files at the same time—all with just a few clicks

### Protect Your Sensitive Information

- Integrate your current two-factor authentication provider or start using Google at no cost
- Protect sensitive information with inactivity time-out and SSL AES 256-bit encryption

## GOVERNMENT INDUSTRY STRENGTH

### Governmental Audit Quality Center (GAQC) Member

Yeo & Yeo is a member of the AICPA's Governmental Audit Quality Center (GAQC) committed to adhering to the highest standards in performing quality government audits. As a benefit of GAQC membership, our audit professionals have access to the latest notices and advice regarding audit, accounting and regulatory issues. In turn, Yeo & Yeo will keep you informed of important issues and best practices.

### GFOA Certificate of Achievement for Excellence in Financial Reporting Experience

Yeo & Yeo supports the Certificate of Achievement for Excellence in Financial Reporting Program (Annual Comprehensive Financial Report program) with audit team members currently active in the certification review process, including Yeo & Yeo's Government Services Group Leader, Jamie Rivette, who serves on the Special Review Committee. The following clients have earned their Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association (GFOA).

- Cass County
- City of Alma
- City of Bay City
- City of Farmington Hills
- City of Fenton
- City of Howell
- City of Midland
- City of Portage
- City of Rochester Hills
- City of Saginaw
- City of St. Clair Shores

### Actively Involved

Our audit professionals and members of Yeo & Yeo's Government Services group are actively involved in industry associations that keeps us on the forefront of industry and regulatory issues and also allows us to share our expertise as frequent presenters and trainers.

- Government Finance Officers Association (GFOA)
  - GFOA Certificate of Achievement for Excellence in Financial Reporting Program Special Review Committee member
- Michigan Government Finance Officers Association (MGFOA)
  - MGFOA Board
  - MGFOA Accounting and Auditing Standards Committee
  - MGFOA Legislative Committee
  - MGFOA Membership and Mentoring Committee
- Michigan Certified Public Accountants (MICPA) Government Task Force
- Michigan Municipal League (MML)
- Michigan Townships Association (MTA)
- State of Michigan Advisory Committee for Implementation of Uniform Chart of Accounts





## Comprehensive Solutions

We work hard to understand every part of your government from traditional accounting and auditing services to GASB requirements and internal controls. Our services are tailored to meet your unique needs.

Additional services clients of Yeo & Yeo can benefit from include, but are not limited to:

- Assistance with the Certificate of Achievement for Excellence in Financial Reporting (Annual Comprehensive Financial Report)
- GASB implementation
- Utility rate studies
- Software solutions
- Cybersecurity
- Fraud prevention and investigation
- Internal controls
- OPEB calculation
- Interim controllership
- Training

## Thought Leadership

Yeo & Yeo keeps you informed about important issues affecting your organization and provides the training and resources you need to achieve excellence. These are communicated to our clients through client trainings, webinars, newsletters, blog, email alerts and social channels.



### eNewsletters

Yeo & Yeo sends advisor newsletters containing relevant and timely content. You can count on the newsletter to provide you a CPA perspective on topics important to you.



### eAlerts

For time sensitive and urgent communication, Yeo & Yeo sends need-to-know information directly to clients through email alerts. This will keep you updated on standard changes and important deadlines.



### Blog

Yeo & Yeo regularly updates it's blog with information relating specifically to governments as well other useful information for human resources and individuals. **Yeo & Yeo posted over 400 articles for our clients in 2021.**



### Client Trainings & Webinars

In order to best serve our clients, Yeo & Yeo offers clients trainings on key topics such as GASB Implementation, Uniform Grant Guidance and Technology among many other topics.



### Audit Resource Center

Reference Yeo & Yeo's robust Audit Resource Center located on the firm's website. The Audit Resource Center contains articles, additional tools, aids and resources.

## Other Qualifications

- Yeo & Yeo meets the independence requirements of *Governmental Auditing Standards*.
- Yeo & Yeo meets the continuing education and external quality control requirements of *Governmental Auditing Standards*.
- Yeo & Yeo does not have a record of substandard audit work.
- We follow the American Institute of Certified Public Accountants' *Interpretation 501-3, Failure to Follow Standards and/or Procedures or Other Requirements in Governmental Audits*.

## Commitment to Diversity, Equity, and Inclusion

**Yeo & Yeo is committed to an inclusive, diverse and equitable workplace where our people can be their authentic selves and our culture represents our clients and communities.**

Yeo & Yeo values diversity and we put emphasis on hiring and supporting a diverse workforce, as well as, giving back to the communities in which we live and work with our time, talents and treasures.

We make a strong effort to annually educate and encourage students early on to go into accounting and professional services, from speaking at high schools with a large minority enrollment to having students tour Yeo & Yeo and providing scholarships. We also work closely with colleges throughout Michigan with an emphasis on finding diverse candidates.

Yeo & Yeo is incredibly proud of our family-friendly culture and our ability to attract and retain women. For years, we have provided our professionals a healthy work-life balance and support that even more so now with many of our professionals working remotely and effectively balancing work and home life during this pandemic. Further, our total workforce is over 54% female and those in leadership positions exceeds 50%. The average percent of female partners for CPA firms across the nation is only 15%.

Yeo & Yeo's culture also focuses on supporting our communities by giving back to organizations such as the Boys & Girls Club, food banks, homeless shelters, read associations, child abuse and neglect, and many others that serve a large proportion of minority groups.





## Professional Fees Clarification

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

	Not to exceed fees Township total
2022	\$43,000
2023	\$46,225
2024	\$48,500

The bid is based on our estimate of the time required to audit The Charter Township of Orion under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit. Our firm is dedicated to this cause and is foremost interested in developing public trust of The Charter Township of Orion as well as our firm's reputation.

Beyond December 31, 2024, Yeo & Yeo provides The Charter Township of Orion the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide The Charter Township of Orion an updated engagement letter outlining fees for the extended engagement option.

The bid includes advice and answers to questions regarding accounting procedures and/or content of the audit report throughout the year that are brief in nature and do not require research.

**We consider the services to be provided as a fixed fee engagement. As such, we consider overruns to be our responsibility.** For example, if we incur additional time to gain a better understanding of a program or to satisfy ourselves on an issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. *We assure you that you will have no surprises.*

Fees for additional services that are outside the scope of this proposal range from \$100-\$412 per hour dependent on the level of staffing required.

## WHY CHOOSE YEO & YEO

### *Michigan's Governmental Audit Leader*

At Yeo & Yeo, we understand that you want to work with professionals that can help you navigate your state and federal compliance requirements. We specialize in governmental audits and have an **award-winning audit process** to help our clients maximize efficiency. The following sets Yeo & Yeo apart:

**OUR PEOPLE.** All of Yeo & Yeo's experts choose their career path through personal experience and interest making them extraordinarily dedicated to their work. Yeo & Yeo is known for its exceptional service, professional staff and the enjoyable experience you will have while working with them.

**INDUSTRY EXPERIENCE.** Our statewide firm has **45 dedicated governmental auditors** that provide **services to over 130 government entities**. We have the knowledge and insight to recognize opportunities and identify specific areas of your organization that can be strengthened.

**TIMELY COMMUNICATION.** Our start to finish scheduling process ensures accurate pre-planning for a smooth transition. Our clients know what to expect when we arrive on site. We make it a priority to provide frequent updates and communication throughout the entire engagement.

**STAFF CONTINUITY.** It's Yeo & Yeo's philosophy to maintain the same staff on our engagements year after year to increase efficiency and client satisfaction.

**PARTNER INVOLVEMENT.** We maintain the same partners on engagements year-after-year allowing you to develop valuable, time-saving relationships. Your dedicated partner-in-charge will be available to you during the audit. A concurring partner will provide a high-level overview for quality control.

**QUALITY.** Our peer reviews have demonstrated a consistent approach to high-quality audits. You can depend on the accuracy and quality of our work.

**CLIENT EDUCATION.** We provide complimentary trainings and regular updates of accounting developments and changes in standards so that our clients have the most up-to-date information. Yeo & Yeo authored articles, eBooks, monthly newsletters and email alerts are issued for news that impacts you.

**COMPREHENSIVE SOLUTIONS.** Our clients appreciate that we provide solutions beyond the audit.

**COMMUNITY SERVICE.** It's our passion to invest time, talent and resources in the communities where we live, work and play.

*Thank you for considering Yeo & Yeo.*

We appreciate the opportunity to present this proposal and are committed to helping you achieve your goals.

If you have not had the opportunity to watch Yeo & Yeo's Government Services engagement team video, I invite you to watch it now. Visit, [www.yeoandyeo.com/government-services-engagement-team](http://www.yeoandyeo.com/government-services-engagement-team).



Please contact me, Jamie Rivette at 248.239.0900, with any questions or comments you may have.

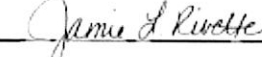
**BID SHEET****Charter Township of Orion Authorized Contact**Ashley Coyle, Budget & Procurement Director  
acoyle@oriontownship.org**Orion Township Public Library Authorized Contact**Chase McMunn, Library Director  
cmcmmunn@orionlibrary.org**CHARTER TOWNSHIP OF ORION & ORION TOWNSHIP PUBLIC LIBRARY****Sealed Bid Form – AUDITING SERVICES****Requested By: The Charter Township of Orion and the Orion Township Public Library****Bid Opening: Thursday, September 22, 2022 at 12:00 p.m.**

The undersigned hereby declares that they have carefully examined the instructions and specifications as listed in the Bid Packet. The undersigned declares the prices set forth in this bid do cover all the requirements listed in the bid packet "Auding Services."

It is understood and agreed that all bid prices shall remain in effect for at least ninety (90) days from the date of the bid opening to allow for the award of the bid, and that the prices bid will remain firm through invoice.

**The Charter Township of Orion and the Orion Township Public Library reserves the right to split or abstract any or all bid proposals and award multiple contracts from the same quotation, based on price, availability, and service, when in its judgment it best serves the Charter Township of Orion.**

*-Attach bid sheet*

**BIDDER**Company Name: Yeo & Yeo, PCAddress: 691 N. Squirrel Rd., Suite 100, Auburn Hills, MI 48326Telephone No.: 248.239.0900 Fax No.: 248.239.0910Email address of contact person: jamriv@yeoandyeo.comAuthorized Signature:  Date: 9/20/22Printed or typed name of authorized agent: Jamie L. Rivette, CPA, CGFMTitle of authorized agent: Principal

# BIDDER QUALIFICATION FORM

This form, filled in and with requested attachments, shall be submitted by the bidder and received with the Letter of Intent to Bid. Failure to submit this completed form with your proposal response, may be considered grounds for the rejection of any bid.

1. Name of Bidding Organization:

Yeo & Yeo, PC

2. Type of Organization  
(Corporation, Partnership, LLC, etc.)

Corporation

3. Date of Organization/Incorporation

1923/1986

4. Conflict of Interest

None

5. List three audit projects of similar size and nature, along with contact person and contact information.

a. Please see page 10 of the proposal

b.

c.

d.

6. Number of Days from notification of award when you would begin work

As soon as possible

7. Number of weeks from start to completion of the audit

Typically 8 weeks or less from start of audit fieldwork

8. Fee and/or hourly rate to be charged from services (attach fee schedule if applicable)

See proposal & pricing sheet

9. Has the organization ever failed to complete any contract? If yes, list the details on a separate attachment.

NO

YES

10. Does any member of the Township or Library's board of trustees, or administration or an immediate family member of any of them have a direct or indirect interest in the awarding of a contract pursuant to this proposal? If yes, please explain.

NO

YES

11. List the name and contact information for the Audit Manager/Point of Contact for this project.

Michael Rolka, CPA, CGFM, Senior Manager  
Audit Manger

248.239.0900  
Contact Number

**IRAN ECONOMIC SANCTIONS ACT COMPLIANCE AFFIDAVIT**

Effective April 1, 2013, all Bids and/or Proposals received by public entities in the State of Michigan must comply with the Iran Economic Sanctions Act, Act 517 of 2012. As a condition to compliance with the Act, the following certification must be submitted with the Bid.

The undersigned, the owner or authorized officer of Yeo & Yeo, PC (the "Bidder"), pursuant to the requirements of the Iran Economic Sanctions Act, Act 517 of 2012, hereby certifies under civil penalty for false certification, that the Bidder is not an "Iran Linked Business", as defined in the Act, and is eligible to submit a Bid.

BIDDER:

Yeo & Yeo, PC

By: *Janis L Rivette* Its: Principal

State of Michigan )  
County of ) ss  
)

This instrument was acknowledged before me on the 20<sup>th</sup> day of Sept., 2022 by

TERRAJO MYERS-LEWIS

*Terraajo Myers-Lewis*  
, Notary Public

Saginaw, County, Michigan

My Commission Expires: 10-31-2024

Acting in the County of: Saginaw

TERRAJO MYERS-LEWIS  
Notary Public, State of Michigan  
County of Saginaw  
My Commission Expires Oct. 31, 2024  
Acting in the County of Saginaw

**PRICING SHEET**Business Name: Yeo & Yeo, PC

Item No.	Description	Cost
1.	<b>Charter Township of Orion Audit ONLY:</b> Includes cost if only the Township contract is awarded	\$ 137,725
2.	<b>Orion Township Public Library Audit ONLY:</b> Includes cost if only the Library contract is awarded	\$ N/A
3.	<b>Charter Township of Orion and Orion Township Public Library – BOTH:</b> Includes cost if both, the Township and Library, contracts are awarded.	\$ N/A

Attach **Schedule of Fees** related to audit services and any additional costs that may be incurred as part of the Scope of Work of this RFP.

Staff Level	Rate
Principal	\$350 - \$412
Senior Manager	\$320 - \$340
Manager /Supervisor	\$250 - \$289
Senior Accountant	\$190 - \$206
Staff Accountant	\$150 - \$170
Accountant/Intern	\$100

# THE CHARTER TOWNSHIP OF ORION

---

SEPTEMBER 20, 2022

PROPOSAL TO PROVIDE PROFESSIONAL AUDITING SERVICES FOR THE FISCAL YEARS  
ENDING DECEMBER 31, 2022, 2023, AND 2024 WITH THE OPTION TO RENEW FOR  
2025 AND 2026

**SUBMITTED BY:**

UHY LLP

Paul Bailey

Partner

UHY National Government Practice Group

1979 Holland Avenue, Suite A

Port Huron, MI 48060

810-984-3892





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12900 Hall Road, Suite 500  
Sterling Heights, MI 48313  
Phone 586 254 1040  
Web [www.uhy-us.com](http://www.uhy-us.com)

27725 Stansbury Blvd, Suite 200  
Farmington Hills, MI 48334  
Phone 248 355 1040  
Web [www.uhy-us.com](http://www.uhy-us.com)

230 E. Grand River Ave, Suite 700  
Detroit, MI 48226  
Phone 313 964 1040  
Web [www.uhy-us.com](http://www.uhy-us.com)

455 E. Eisenhower, Suite 102  
Ann Arbor, MI 48108  
Phone 734 213 1040  
Web [www.uhy-us.com](http://www.uhy-us.com)

1979 Holland Ave., Suite A  
Port Huron, MI 48060  
Phone 810-984-3829  
Web [www.uhy-us.com](http://www.uhy-us.com)

September 20, 2022

Ms. Ashley Coyle  
Budget & Procurement Director  
Charter Township of Orion  
Clerk's Office  
2323 Joslyn Road  
Lake Orion, MI 48360

Dear Ms. Coyle:

UHY LLP ("UHY") is pleased to submit our qualifications to submit our proposal to provide professional auditing services to the Charter Township of Orion ("the Township") for the fiscal years ending December 31, 2022, 2023, and 2024 and with the option to renew for 2025 and 2026. We commit to performing the work within the Township's time period addressed in the RFP.

**UHY is the 29th largest accounting and advisory services firm in the United States. We are the 2nd largest firm in the U.S. headquartered in Michigan with 650 professionals located in five offices in Sterling Heights, Farmington Hills, Detroit, Ann Arbor, and Port Huron. Having a robust government practice, we pride ourselves on being large enough to assist government clients with the daily complex problems they face, but small enough to provide local individual attention for their needs.**

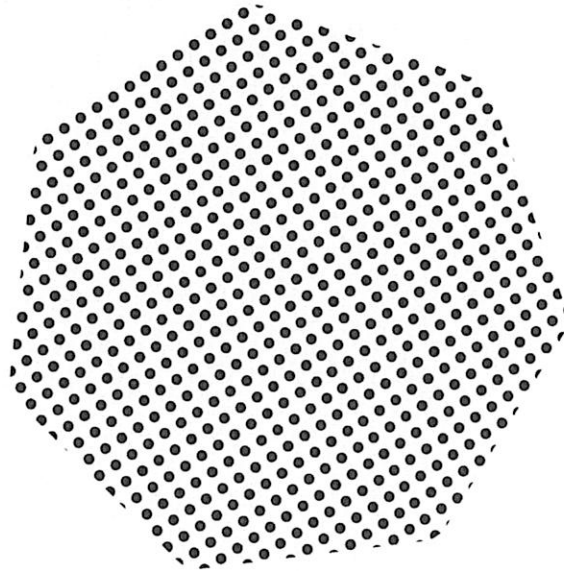
We understand that in selecting your auditors, your primary concerns will be experience, financial cost and the ability to provide deliverables on a timely basis. All parties realize that from time to time it is a recognized best practice in the industry to change auditors. UHY commits that if selected as the Township's new auditing firm, they will provide the needed professionals and use its best efforts to continue with the same dedicated individuals for the term of the engagement.

**In addition to our audit experience, we are nationally recognized experts on the administration of American Rescue Plan Act (ARPA) funds, advising almost a dozen governments throughout the United States (such as the City of Detroit, the fifth largest grant recipient in the U.S.) on the effective and efficient use of these transformational funds.**

As full-time government auditors, we understand that governmental entities do not operate independently, but in an increasingly complex web of local, state, and federal relationships. We know how these relationships work, what they mean at the local level, and how every public organization's focus on resource management is critical to success. We pride ourselves in our agility that allows us to quickly and effectively respond to the changing environment and the new reality that this pandemic has created. Our client delivery model continues to provide seamless services virtually, regardless of location, by deploying tools, technologies and personnel as required.

## WHY UHY IS THE RIGHT FIT

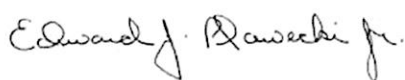
- UHY is proud to be one of a few professional firms to have been awarded contracts by both the Michigan Department of Treasury and the Michigan Department of Management and Budget to provide advisory services in the areas of cash management, forensic accounting and auditing, budgeting, financial forecasting, internal controls, tax collection and assessing, cybersecurity, and information technology systems to the State, local units of government, and municipalities.
- We provide services to a number of governmental units in Michigan, including a number of counties, cities, villages, and townships
- UHY is the only CPA firm chosen to sit on the State of Michigan's Local Government Task Force, which was comprised of representatives of the State Legislature, Department of Treasury, the Governor's office, and cities and universities across the State
- UHY is proud to have been chosen by the State of Michigan to provide professional services to governmental agencies working with the Department of Treasury
- Because of our expertise in municipality accounting/auditing, we offer the Township an independent audit and assessment of its operations conducted by experienced staff
- We are committed to governmental accounting and auditing, including municipalities, and exert considerable efforts in providing continuing education to our staff
- The partners, principals, managers, and staff assigned to the Township's audit spend a significant amount of their time performing governmental audits and consulting with governmental units including municipalities
- We have provided a considerable amount of time and effort in the area of financial reporting and have assisted governmental units in receiving the GFOA Certificate of Achievement for Excellence in Financial Reporting
- We are aware of municipality accounting systems and are able to provide management advisory services which the Township may request
- We work closely with the State of Michigan and are well-informed of the State's interpretation of new accounting, auditing, and reporting requirements
- All of our audits are performed in accordance with SAS 99 (Consideration of Fraud) and SAS 104-111 (Risk Assessment Suite of Auditing Standards), which place renewed emphasis on fraud and risk assessments in financial statements
- We will conduct a brainstorming meeting prior to the audit and reconvene towards the end of fieldwork to reconsider where fraud could occur



Prior to awarding the contract, we would like to have the opportunity to discuss our proposal with you and the appropriate officials. Although the proposal appears to be complete, there are always questions that may arise that could affect the outcome of the awarding of any contract, and we would like to have the opportunity to answer any questions you may have.

We place a great emphasis and value on the relationships we have developed with our clients and look forward to developing the same prosperous relationship with the Township. If you have any questions, please do not hesitate to contact us.

Sincerely,



**Edward J. Plawecki, Jr.**  
General Counsel & Director of Government Relations  
Government Practice  
248 204 9461  
[eplawecki@uhy-us.com](mailto:eplawecki@uhy-us.com)



**Paul Bailey, CPA**  
Partner  
Government Practice  
810 294 0635  
[pbailey@uhy-us.com](mailto:pbailey@uhy-us.com)



**Karen Shafik, CPA**  
Partner  
Government Practice  
810 294 0630  
[kshafik@uhy-us.com](mailto:kshafik@uhy-us.com)



# FIRM PROFILE

# FIRM PROFILE

## DESCRIPTION OF UHY

Our firm is organized under an alternative practice structure. We provide audit and attest services through UHY LLP, a licensed independent CPA firm. UHY Advisors, Inc. and its subsidiaries provide tax and business consulting services. Even though our practice is structured differently from some other CPA firms, we provide services seamlessly to clients. We call our philosophy ***"The Next Level of Service"***. Our clients tell us it is what sets us apart.



Established in 1964, UHY has more than 58 years of experience in providing independent assurance services with a detailed plan and communication strategy that promotes reliability in our methodology and value in our reports. Some key attributes of our firm include:

- Significant municipality experience through our National Government Practice
- Nationwide audit and advisory leadership committees
- Significant experience with regulated Federal and State programs
- Client-focused engagement teams with significant partner/principal involvement
- Consistent year-to-year level of accounting staff with knowledge of client's organization
- Unparalleled responsiveness from the most experienced members of the engagement team

**MICHIGAN:** UHY has been voted by the Michigan Business & Professional Association as Metro Detroit's Best and Brightest Companies to Work For®- for the 18<sup>th</sup> year in a row. UHY's Great Lakes region is the second largest accounting firm headquartered in the state of Michigan with more than 650 employees located in five offices in Ann Arbor, Detroit, Farmington Hills, Port Huron, and Sterling Heights.

**UNITED STATES:** Our national practice, with 25 offices across the U.S. and more than 1,800 professionals, is one of the top professional services firms in the country. UHY is ranked within the Top 30 in Accounting Today's 2022 Rankings of the Top 100 Firms. We are nationally recognized within the financial and underwriting community as a highly qualified firm, with membership in the Center for Public Company Audit Firms and being registered with the Public Company Accounting Oversight Board.

## LOCATION OF OFFICE WHERE ENGAGEMENT WILL BE PERFORMED

Paul Bailey, engagement partner, will lead the Township's engagement from UHY's Port Huron office which contains more than 25 professionals. Karen Shafik, quality control review partner, Jamie Herms, senior accountant, and Nicholas Christoffersen, senior staff accountant, are also located in UHY's Port Huron office. These team members that would be assigned to the Township's audit engagement specialize in municipality accounting and auditing.

## NATIONAL GOVERNMENT INDUSTRY PRACTICE

UHY's governmental practice includes approximately 100 professionals who are engaged in providing services to governmental entities. With our internal capabilities and years of experience, we have the capacity to serve governmental organizations with distinction through the support of our National Government Practice. The professional services UHY provides to governmental organizations at the state and local level is an important and significant portion of our accounting, auditing, and consulting practice. This combination of diverse skills and knowledge will provide the Township with premium accounting and auditing services and adequate bench strength to meet the needs of the Township on a timely basis.

UHY provides audit service to more than 70 governmental entities in Michigan, which includes states, counties, cities, townships, school districts, courts, and quasi-governmental agencies. In addition to our governmental audit experience, our team also provides various consulting services. Below are some examples of consulting services we have provided to various governmental units.

RECENT EXAMPLES OF CONSULTING SERVICES TO GOVERNMENT ENGAGEMENTS	
City of Detroit	Assistance with ARPA Funds Administration, the fifth largest grant recipient in the U.S (\$827 million)
General Retirement System of the City of Detroit & Police and Fire Retirement System of the City of Detroit (\$5B fund)	Served as the Interim Chief Financial Officer along with staffing nearly all of the accounting department positions. In addition, UHY assisted The Systems with the research, development, and acquisition of new accounting software. We also led The Systems in the development and improvement of internal controls and with the writing of The System's accounting policy and procedure manuals
SEMREO – Street Lighting Coalition	Cost savings analysis street lighting model for Michigan municipalities
Macomb Department of Public Works	Provided forensic accounting services regarding expenditures with respect to litigation matters connected to the City of Detroit bankruptcy and the Oakland Macomb Interceptor Drain.
Detroit Land Bank	Accounting and advisory services, internal control review, and served as Interim CFO
Oakland County Intermediate School District	Assisted the Oakland County Intermediate School District with a restructuring plan
West Bloomfield Township	Interim Finance Director from September 2021 to May 2022
State of Michigan Contracts	Awarded contracts by both the Michigan Department of Treasury and the Michigan Department of Management and Budget to provide advisory services in the areas of cash management, forensic accounting and auditing, budgeting, financial forecasting, internal controls, tax collection and assessing, cyber security, and information technology systems to the State, local units of government, and school districts



## GOVERNMENT FINANCIAL STATEMENT AUDIT CLIENTS

FINANCIAL STATEMENT AUDIT CLIENTS	
34 <sup>th</sup> District Court	Lapeer County
48th District Court	Lapeer County Community Mental Health Board
Alpena County Road Commission	Lapeer County Land Bank Authority
Ann Arbor Area Transportation Authority	Lapeer County Road Commission
Blue Water Area Transportation Commission	Lapeer District Library
Blue Water Middle College Academy	Lenox Township
Calhoun County Delinquent Tax Revolving Fund	Mackinac County
Calhoun County Land Bank Authority	Macomb County
Augusta Charter Township	Marysville Public Schools
Bloomfield Charter Township	Memphis Community Schools
Cheboygan County Road Commission	Monroe County Employees Retirement System
China Charter Township	Monroe County Road Commission
City of Durand	Port Huron Charter Township
City of Hazel Park	Sanilac County Community Mental Health Authority
City of Hamtramck	Sanilac East Fire Authority
City of Marysville	St. Clair Area Fire Authority
City of Memphis	St. Clair County
City of River Rouge	St. Clair County Comm/ Mental Health Authority
Clay Township	St. Clair County Department of Public Works
Cottrellville Township	St. Clair County Intervention Academy
East China Charter Township	St. Clair County RESA
Economic Development Alliance of St. Clair County	St. Clair County Road Commission
Fort Gratiot Charter Township	St. Clair River Sewer and Water Authority
Genesee County Land Bank Authority	St. Clair Township
Greater Detroit Resource Recovery Authority	Village of Lexington
GST Michigan Works	Village of Port Sanilac
Harrison Charter Township	Virtual Learning Academy of St. Clair County
Hazel Park Memorial District Library	Wales Township

## SERVICES AVAILABLE TO THE TOWNSHIP

### Audit and Assurance

Audits of Financial Statements  
OMB Uniform Guidance for Single Audits  
SOC Audits  
Component Unit Audits  
Financial Forecasts and Projections  
Implementation of Accounting Standards  
Comprehensive Annual Financial Report (ACFR) Preparation  
Compliance Services for the GFOA Certificate of Achievement for Excellence in Financial Reporting Program (ACFR Program)  
Management Assertion Testing  
Internal Audits  
Pension and Benefit Plan Audits  
Customized Assurance Service

### Internal Audit, Risk, & Compliance

Internal Audit Outsourcing  
Design, Implementation, & Testing of Internal Controls  
Information Technology Services  
Enterprise Risk Management  
Internal Control Review and Design

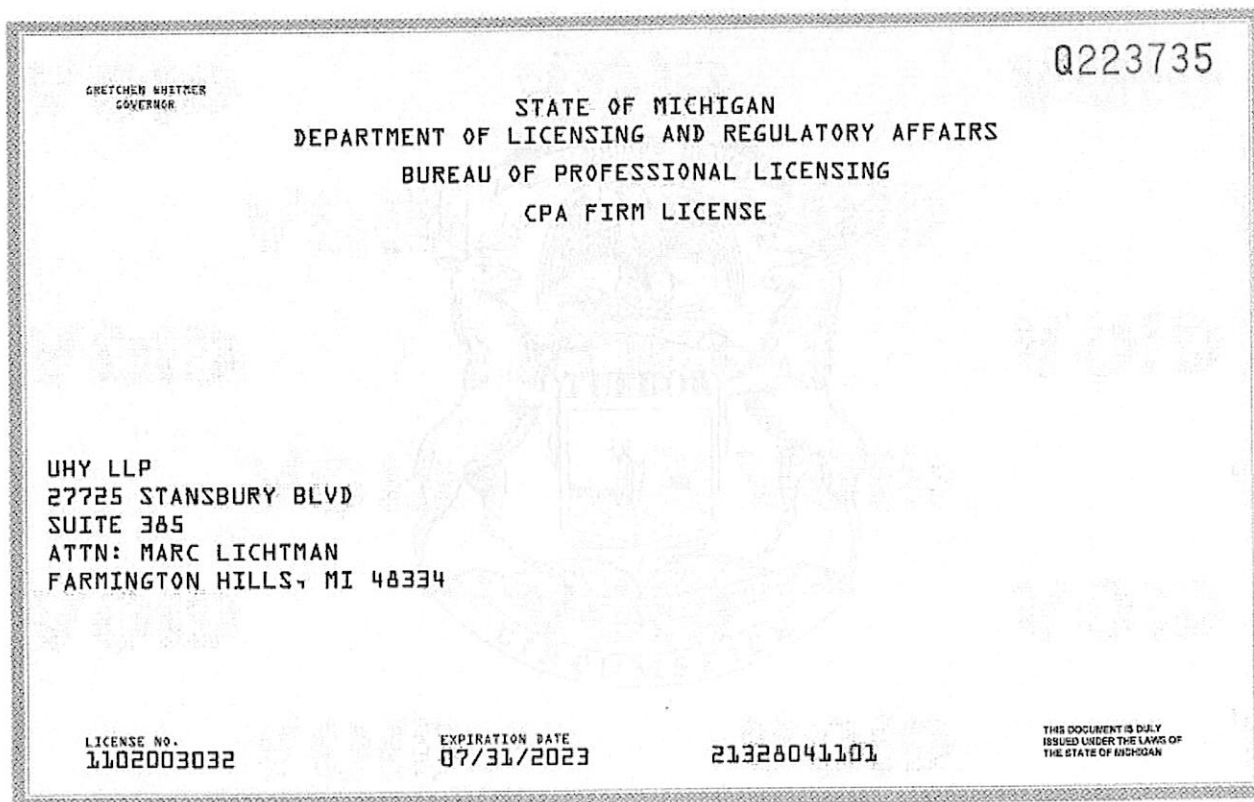
### Turnaround & Restructuring

Budget Review and Analysis  
Cost Savings and Revenue Generation Initiatives  
Consolidation of Services  
Privatization of Services  
Asset Valuations & Strategies  
General Administration  
Bankruptcy/Chapter 9 Analysis  
Debt Restructuring

### Other Advisory Services

Contract/Sub-Recipient Monitoring  
Cost Assignments & Allocations  
Resource Solutions  
Forensic Examinations & Investigations  
Benefits Consulting Including Collective Bargaining Analysis  
Development of Policy & Procedures Manuals  
Training Programs  
Accounting Department Outsourcing  
State Reporting Compliance  
Financial Forecasts and Projections  
MDOT Prequalification Application Assistance  
Water and Sewer Rate Studies

## LICENSED TO CONDUCT BUSINESS IN MICHIGAN



## INDEPENDENCE REQUIREMENTS

UHY LLP meets the independence requirements of the Standards for Audit of Governmental Organizations, Programs, Activities and Functions, published by the U.S. General Accounting Office.

## SUBSTANDARD AUDIT WORK

UHY LLP does not have a record of substandard work.

# QUALIFICATIONS

# QUALIFICATIONS

## NUMBER AND NATURE OF STAFF TO BE EMPLOYED

The Township’s core engagement team will consist of a lead engagement partner, a quality control review partner, an engagement senior accountant, and a senior staff accountant. Ed Plawecki will act in a municipality advisory role and will be available to assist the engagement team as needed.

UHY STAFF	ROLE	YEARS OF EXPERIENCE
Paul Bailey	Engagement Partner	40
Karen Shafik	Quality Control Review Partner	15
Ed Plawecki	General Counsel & Director of Government Relations	40
Jamie Herms	Senior Accountant	10
Nicholas Christoffersen	Senior Staff Accountant	3
Staff as Needed	TBD	TBD

## THE UHY DIFFERENCE – QUALITY OF THE ENGAGEMENT TEAM

Experience has shown that partner involvement in engagements is very important in meeting service standards and objectives. Your audit team will get up to speed quickly and allow your staff to carry out their normal functions, as well as meet the requirements of the audit work. Since our partners will actively work with you to understand your concerns, they will direct the rest of the team through their assigned areas.

Through our planning meetings and the involvement of our team, we will bring the Township valuable strategies, which will allow you to focus on running your municipality efficiently and effectively so you can focus on providing your residents and business leaders with a thriving, resilient community.

Our proposed engagement team for the Township has been selected based upon your unique needs. Each person was chosen because of the individual strengths they possess that will benefit the Township and complement your work environment.

We assign staff based on skill set. This provides you a team with relevant industry knowledge and best practices they can share with you, and practical solutions to issues that may arise.



## THE TOWNSHIP'S ENGAGEMENT TEAM



### ***Paul Bailey, CPA, Engagement Partner***

Paul will coordinate the timing and approach of professional services with the Township's management and will ensure proper staffing and execution. He will also identify and analyze accounting and auditing issues and coordinate recommendations to ensure practical solutions. During the scope of work, Paul will spend a considerable amount of time involved in the engagement ensuring an effective audit process and that constant communications are maintained by all members of management and the engagement team.

Paul has more than 40 years of experience providing auditing and consulting services to governmental units. His experience includes auditing of cities, townships, and counties and performing advisory services for a number of government entities such as the Blue Water Area Transportation Commission, City of Durand, City of Memphis, Clay Township, Cottrellville Township, Fort Gratiot Charter Township, Harrison Charter Township, Kimball Township, Lapeer County Community Mental Health Board, Mackinac County, Memphis Community Schools, Port Huron Charter Township, Sanilac County Community Mental Health Authority, St. Clair Area Fire Authority, St. Clair County Community Mental Health Authority, St. Clair County RESA, St. Clair Township, Virtual Learning Academy of St. Clair County, and the Wales Charter Township.

Paul has completed the Governmental Accounting and Auditing Certificate of Education Achievement Program. This program consists of 64 hours of extensive training in auditing governmental units. He has also served as a peer review team member responsible for reviewing the quality control procedures of other CPA firms that are members of the Private Companies Section of the AICPA. Paul is a member of the Michigan Townships Association, Michigan Governmental Finance Officers Association, National Governmental Finance Officers Association, and the St. Clair County Chapter of MI Township Association.



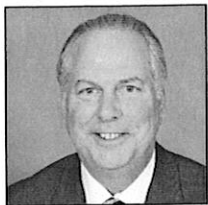
### ***Karen Shafik, CPA, Engagement Quality Control Review Partner***

Karen will serve as the engagement quality control review partner and will be responsible for the overall quality of our work, as well as providing an independent review of all major deliverables of the engagement.

Karen has over 15 years of experience working with governmental entities such as the China Charter Township, Lenox Township, City of Marysville, Genesee County Land Bank Authority, Genesee County Road Commission, Lapeer County Road Commission, St. Clair County, Mackinac County, St. Clair County Intervention Academy, St. Clair County Landfill, St. Clair County Department of Public Works, St. Clair County Road Commission, St. Clair River Sewer & Water Authority, and the Village of Port Sanilac.

In addition to providing audit and attest services to governmental entities, Karen has experience providing accounting system evaluations and internal control assessments. She has assisted in the development and review of policies and procedures and the review and evaluation of internal control procedures. She is utilized by the firm to evaluate the accounting standards to develop the financial statement presentation and disclosure templates required and to provide training to staff.

Karen is a committee Member of the Government Finance Officers Association's Special Review Committee for the Certification of Achievement for Excellence in Financial Reporting Program.



***Edward J. Plawecki Jr., General Counsel of MI Practice and Director of Government Relations***

Ed is UHY's General Counsel MI Practice and Director of Governmental Relations. He is a former Wayne County Commissioner and Judge in the State of Michigan.

Ed is a consulting expert in the areas of government, business, project management, litigation, labor, and commercial matters in both the private and public sector. He recently served as an advisor and consultant to several major financially distressed local governmental entities for various restructuring, service consolidation, deficit reduction, activities and strategies.

Ed frequently lectures and presents continuing education seminars on the subjects of arbitration, labor, business turnaround and restructuring issues, for both the public and private sectors, corporate fraud, ADR, international law, and governmental regulatory matters.



***Jamie Herms, CPA, Engagement Senior Accountant***

Jamie will be responsible for coordinating the timing and approach of services with the Township and will ensure proper staffing and execution. She will identify and analyze accounting and auditing issues and coordinate recommendations to ensure practical solutions.

Jamie has over 10 years of public accounting experience. Previously, she was the Finance Supervisor at St. Clair County Community Mental Health Authority for two years.

Jamie is a member of the Accounting and Audit Department and the firm's National Government Practice. His audit experience includes auditing of road commissions, cities, counties, townships, and school districts such as Charter Township of East China, China Township, Clay Township, St. Clair County, City of Marysville, , and the Saint Clair County RESA.

Jamie is a member of the MICPA, the AICPA, and the ACFE. She has completed more than 200 hours of professional continuing education over the past three years, which include fraud and ethics training, governmental accounting, auditing, general accounting and auditing, and single audit training.



***Nicholas Christoffersen, CPA, Senior Staff Accountant***

Nicholas will be responsible for working with the engagement team on execution and strategy. He possesses a vast amount of experience providing accounting and auditing services to governmental entities including townships.

Nicholas is a member of the Accounting and Audit Department and the firm's National Government Practice. His audit experience includes auditing of road commissions, cities, counties, townships, and school districts such as Fort Gratiot Township, East China Township, Wales Township, Harrison Township, Clay Township, Port Huron Township, Mackinac County, St. Clair County, City of Durand, Lapeer County Road Commission, and the Saint Clair County RESA.

Nicholas has completed over 150 hours of professional continuing education over the past three years, which include governmental accounting and auditing, general accounting and auditing, single audit, fraud, and ethics training.



## SIMILAR ENGAGEMENT EXPERIENCE

### SIMILAR EXPERIENCE

**Charter Township of Port Huron**

Scope of Work: Financial Statement Audit, Single Audits, Water/Sewer Rate Studies, and Various Management Services

Contact name: Benita Davis, Clerk

Phone number: 810-987-6600

**Charter Township of Fort Gratiot**

Service: Financial Statement Audit, Water/Sewer Rate Studies, and Various Management Services

Contact name: Robert Crawford, Supervisor

Phone number: 810-385-4489

**Charter Township of East China**

Service: Financial Statement Audit, Water/Sewer Rate Studies, and Various Management Services

Contact name: Cindy Paparelli, Township Manager

Phone number: 810-765-8879

**Charter Township of Clay**

Service: Financial Statement Audit, Water/Sewer Rate Studies, and Various Management Services

Contact name: Artie Bryson, Supervisor

Phone number: 810-765-8879

**City of Durand**

Service: Financial Statement Audit and Single Audit

Contact name: Lisa David, Treasurer

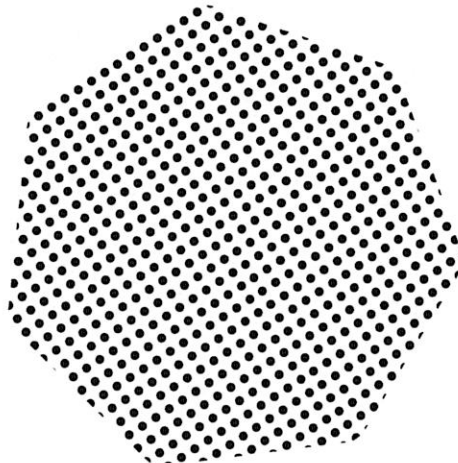
Phone number: 989-288-3113

# APPROACH TO THE EXAMINATION

# APPROACH TO THE EXAMINATION

## AUDIT OVERVIEW

The audits will be performed in accordance with generally accepted auditing standards (GAAS) as set forth by the American Institute of Certified Public Accountants (AICPA), the standards applicable to financial audits contained in Government Auditing Standards as issued by the U.S. Government Accountability Office (GAO), the provisions of the U.S. Office of Management and Budget (OMB) Uniform Guidance, and all other applicable State of Michigan or federal standards. UHY will express an opinion on the fair presentation of the Township's financial statements in conformity with generally accepted accounting principles (GAAP).



The Township's audits will address the requirements of and will be in compliance with all applicable State of Michigan requirements, applicable federal requirements, applicable requirements under GAAP, and any other applicable requirements. The Township's audit team will be responsible for preparing the supplementary information required by the Government Accounting Standards Board (GASB) as mandated by GAAS.

The Township's audit team will prepare, in coordination with the Township, a presentation to the Charter Township of Orion Board of Trustees the completed audit results. We will also provide all audit adjustments including appropriate backup documents and will meet with the Township staff to discuss these final adjustments. Finally, we will be available to answer reasonable questions that may arise on financial and compliance matters without additional cost to the Township during the course of the year.

We understand that the Township has implemented the requirements of all GASB amendments since GASB 34. UHY has the experience and staff available to meet the changes that have been brought forth by GASB. UHY will review all supplemental schedules and will advise, as necessary, on related accounting and reporting concerns.

“

UHY's contributions were an invaluable component of my overall transition. They were thoughtful in maintaining the accounting systems and practices in place, while also providing key insights based on their experience. I appreciate the ongoing professional rapport with the UHY engagement team and my ability to seek their opinion and share ideas moving forward.

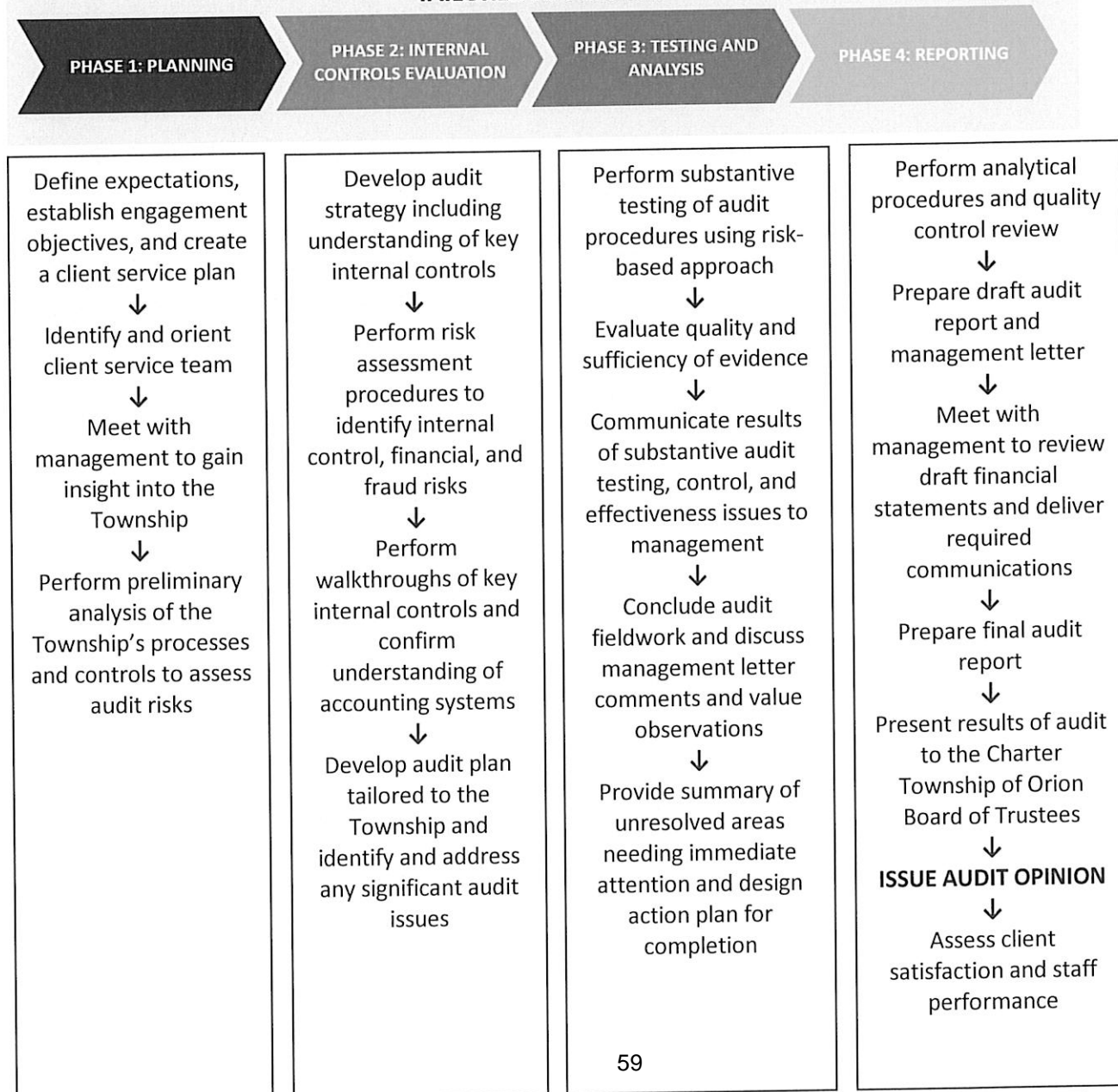
Reginald B. Scott, II, Chief Financial Officer, Detroit Land Bank Authority

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## AUDIT APPROACH

We base our audit approach on a framework that enables us to design a program for each specific audit engagement. We focus our audit where audit risks and significance are the greatest. This requires a disciplined approach in determining audit effort. The procedural focus is on your transactions, a focus that unifies the audit effort around the financial reporting that summarizes your operations. Initially, we aim to understand your operations. Further, we continue to understand the operating transactions, the tangible evidence of business activity and the unifying ingredient in the internal accounting control system. Our understanding enables us to focus our effort on the potential errors in transactions or their recording for the period under audit and on judgments regarding probable future transactions and their effect on financial information being reported. **We have developed a four-phase audit methodology to deliver the next level of service to you.**

### TAILORED APPROACH





## Phase 1: Engagement Planning

The preliminary planning is key to the proper implementation of a quality audit.

Accordingly, we will begin our examination

by reviewing important financial information provided by the Township. This preliminary work will begin with a conference with management and staff to identify and gather resources which are already available. The preliminary planning items will include:

### PHASE 1: PLANNING

- Preliminary planning is key
- Gain understanding of current state
- Delivery of audit plan and PBC schedule
- Utilize existing documentation and minimize "audit only" schedules

- Federal funding received and any changes in the number or types of programs including ARPA funds
- Review of prior years' financial statements (including review of prior auditor's work papers)
- Discuss the Township's internal control structure with management
- Review the current applicable accounting and auditing pronouncements, including those of the Governmental Accounting Standards Board, Federal, State, and local laws and regulations, and other standard setting bodies
- Review new material contracts and grant agreements (especially important this year due to impact of new grants and additional grant funding received from various COVID-19 funding vehicles), review updates to the Township's policies and procedures, and gain an understanding of the annual budget

**The planning phase will also include specific items that are tailored to the Township's operations and structure, and will include:**

- Procedures related to understanding the fraud risks that may impact the Township, your operations, and your financial reporting. Such procedures will include inquiries of employees, management, and others charged with governance.
- Analytical procedures applied to financial data, which will be used to develop relationships and expectations, identify unusual and expected activity, and assist with the design of audit procedures. Analytical procedures will include ratio analysis, comparisons to prior year's data, and relationship analysis. This will again be an important step in this year's audit due to the continuing impact of COVID-19 on the national, state, and local economy.
- Materiality, when used in conjunction with the calculation of individually significant items, will be used to determine areas of focus, testing selections, and extent of testing.
- Risk assessment procedures will be performed to assist with the identification of significant audit areas and risks of material misstatement. There are many facets to the engagement's overall risk profile such as organization risk, engagement risk, inherent risk, and control risk. Specific procedures such as inquiries, observations, and internal control walkthroughs will be used to understand these risks and what impact they have on the engagement and the design and implementation of audit procedures.
- Identification of laws and regulations that will be subject to audit test work. We will review applicable legislation, hold discussions with the Township leadership and legal counsel, and use our understanding of municipalities to identify the laws and regulations we will test

## Phase 2: Internal Controls Evaluation

Our identification of material types of transactions, sources of evidence, and potential errors enable us to obtain an understanding of our client's accounting systems and

controls which prevent, detect, and/or correct potential errors. This understanding provides a means by which we can evaluate the internal controls and plan our audit approach.

### PHASE 2: INTERNAL CONTROLS EVALUATION

- Gain understanding of accounting system and internal controls
- Test Information Technology Controls
- Data Analytics & Sampling

After we have obtained this preliminary understanding, we verify it using "walk-through" procedures. In the "walk-through" procedures, a small number of each material type of transaction is traced through the internal controls process from initiation to processing to recording to test the design of the controls. Once we are satisfied with the accuracy of the data, we evaluate the internal controls and plan our audit approach. For financial statement purposes, if we determine that the controls are designed appropriately, we then consider whether to test the operating effectiveness of those controls.

Our decision in designing our audit approach will be the extent to which we can depend upon internal controls to prevent material misstatements, whether caused by error or by fraud. If we decide that it would be cost effective and efficient to rely upon internal controls, we will design tests of controls to corroborate our evaluation as to their apparent reliability, and plan to reduce our substantive tests for the relevant potential errors. We also plan the timing of these tests. If the results of our tests of controls are satisfactory, we assess the likelihood of errors in the financial statements and perform our planned substantive procedures. If the results of our tests are unsatisfactory, we revise and increase our planned substantive procedures. If we do not plan to rely on internal controls for our audit of potential errors, we plan the extent and timing of substantive procedures to reduce audit risk to an acceptable level.

The system of administrative and accounting controls will be reviewed and documented to determine the amount of testing which may be necessary and to determine the extent and nature of the substantive tests that we will perform. Evaluations will include, but not be limited to, the following areas:

- Cash and investments
- Tax revenue and receivables
- Service Revenue
- Receivables
- Capital assets
- Accounts payable
- Bonds/Notes payable
- Unearned revenue
- Accrued liabilities, including payroll, pension and post-employment benefit accruals and expenses
- Other non-current liabilities
- Net position
- Compliance with laws and regulations
- Evaluation of past audit results

## ELECTRONIC DATA PROCESSING AUDIT INTEGRATION

One of the most critical aspects of the Township's internal control over financial reporting is its information technology environment. As part of our internal controls' evaluation, we will conduct certain tests of the Township's information technology controls. During our preliminary planning, we will validate our understanding of the IT environment, including updating our system inventory. We will obtain an understanding of the information technology general controls, including, but not limited to, the organization chart (segregation of duties), IT policies and procedures documentation, network and data security, system program change controls, and system development lifecycle controls.

For certain systems—such as the payroll system and cash disbursements system—we may identify an automated application control upon which we want to rely to reduce the nature and extent of our substantive procedures. If appropriate, we will test the design and configuration of that application control.

## DATA ANALYTICS & SAMPLING

The preferred method of gathering evidential matter is the use of data analytics over large populations of data to identify items that require further testing. An example of using data analytics is to investigate transactions just below a key authorization control level (say \$10,000) to determine whether such a transaction is valid. To supplement the use of data analytics, we will conduct audit sampling. We will use audit sampling during our examination to evaluate the degree of reliance that can be placed on your internal controls. To the extent practicable (from an audit effectiveness and efficiency perspective), we will conduct statistical sampling using our IDEA software described earlier.

Depending on the risk, our statistical sampling parameters have a 90 percent confidence interval with a 10 percent upper precision limit (lower risk) or a 95 percent confidence interval with a five percent upper precision limit (higher risk). If we determine that a judgmental sample is the most effective sampling technique, our sample size will be determined by the frequency of the control being tested. We generally select a sample of two or three items for a control being conducted monthly (like a bank reconciliation), a sample of between five and eight for a weekly control, a sample of between 10 and 15 for a daily control, and a sample of between 25 and 60 items for populations with large, recurring transactions (such as cash disbursements). These sample sizes also depend on our assessed level of control and inherent risk, with higher risks resulting in larger samples and lower risks resulting in lower samples.





## Phase 3: Testing and Analysis

We conduct the substantive testing of account balances required by generally accepted auditing standards. Our substantive testing consists of either a test of details or an analytical procedure over an account balance. We often choose to perform a substantive test of details in conjunction with the detailed sample items selected as part of our internal control testing. In utilizing the sample item for both our internal control testing and our substantive testing of the specific account balance, we can conduct an effective and efficient audit. Such dual-purpose testing is effective in testing cash receipts and payable disbursements. Other substantive tests of details can include testing of year-end account reconciliations and investigation of reconciling items.

### PHASE 3: TESTING AND ANALYSIS

## ANALYTICAL PROCEDURES

We will supplement our tests of details with the effective and efficient use of analytical procedures. In applying an effective and efficient analytical procedure testing of an account balance, we develop an expectation of what we believe that account balance should be as of year-end, based on several factors, such as our understanding of the known expected relationships. Further, we can use techniques such as trend analysis and ratio analysis to identify deviations from the expected that require further testing.

## Phase 4: Audit Opinion and Reporting

After the testing is completed and results are evaluated, any remaining open matters are discussed with the Township's staff to ensure all questions and issues have been sufficiently addressed. The engagement team reviews the audit procedures and work papers while in the field, which means that we minimize the time needed for follow-up questions after the team leaves the field.

### PHASE 4: REPORTING

“

UHY has performed the financial statement audit for our organization for several years, and we have found them to be professional, competent and customer centric. I have especially appreciated being able to reach out to our engagement team to get questions answered quickly. The audit procedures this year were different given the COVID protocols, but I found the fully electronic, remote audit to be effective and efficient.

Rachel Gulledge, Vice President, Comerica Charitable Trust

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## SIGNIFICANT TESTING AREAS

While not an all-inclusive list, the following areas are expected to be significant for this audit.

AUDIT AREA	TESTING
CASH AND INVESTMENTS	<ul style="list-style-type: none"> <li>• Send confirmations to financial institutions</li> <li>• Compare confirmed balances to bank statements and reconciliations</li> <li>• Investigate differences</li> <li>• Test mathematical accuracy of bank reconciliations</li> <li>• Test bank reconciliations by tracing certain outstanding items to subsequent period statements</li> <li>• Review accrued interest calculations</li> <li>• Analyze Federal Depository Insurance Coverage</li> <li>• Test GASB 40 requirements for interest rate risk, credit risk, and concentration of credit risk</li> <li>• Review of interim reconciliations</li> </ul>
RECEIVABLES	<ul style="list-style-type: none"> <li>• Send confirmations to certain receivable balances</li> <li>• Compare subsidiary ledgers to general ledger totals</li> <li>• Select items for detailed testing</li> <li>• Examine subsequent receipts</li> <li>• Consider whether receivables funds should be deferred</li> <li>• Trace grant receivables to financial status reports</li> </ul>
PREPAIDS	<ul style="list-style-type: none"> <li>• Compare subsidiary ledgers to general ledger</li> <li>• Recalculate prepaid balance using invoices and payment records</li> </ul>
CAPITAL ASSETS	<ul style="list-style-type: none"> <li>• Obtain roll forward reports of capital asset activity</li> <li>• Obtain detail listing of additions and test significant items</li> <li>• Trace approved capital item purchases to board minutes</li> <li>• Obtain detail list of disposals and determine if transaction were recorded properly</li> <li>• Test accuracy of depreciation expense</li> <li>• Recalculate depreciation expense for a selected sample of items</li> <li>• Test the accounting for items acquired through capital leases</li> </ul>
ACCOUNTS PAYABLE	<ul style="list-style-type: none"> <li>• Compare subsidiary ledgers to general ledger totals</li> <li>• Perform search for unrecorded liabilities</li> <li>• Perform testing to determine if amounts are properly included or excluded in year-end payables</li> <li>• Review documentation for open purchase orders</li> </ul>
ACCRUED LIABILITIES	<ul style="list-style-type: none"> <li>• Recalculate accrued wages and related tax liabilities</li> <li>• Consider the reasonableness of fringe benefit accruals</li> </ul>

AUDIT AREA	TESTING
<b>LONG-TERM DEBT</b>	<ul style="list-style-type: none"> <li>• Obtain a roll forward of long-term debt activity</li> <li>• Obtain evidence of proper authorization</li> <li>• Examination of principal and interest payments</li> <li>• Consider compliance with provision of debt agreements</li> <li>• Send confirmations to confirm outstanding debt</li> <li>• Trace new debt to board minutes</li> <li>• Recalculate interest payable</li> <li>• Review and recalculate any premiums and/or discounts</li> <li>• Obtain detailed listing of compensated absences</li> <li>• Select a sample for detailed testing</li> </ul>
<b>PENSION AND OPEB</b>	<ul style="list-style-type: none"> <li>• Obtain and review actuarial reports</li> <li>• Obtain census data for all plans</li> <li>• Select a sample of data for testing</li> <li>• Select a sample to determine that eligible employees were enrolled</li> <li>• Trace participant data to employee's personnel record</li> <li>• Identify the nature and sources of deferred outflows of resources and deferred inflows of resources</li> <li>• Review calculation for pension and OPEB expense</li> <li>• Obtain and review the actuary's certification</li> <li>• Evaluate whether the methods and assumptions used in determining pension and OPEB liabilities are in accordance with GASB and Actuarial standard of Practice</li> <li>• Determine actuarial reports were performed within required time frames</li> <li>• Verify all required contributions were made</li> <li>• For plans administered through a qualifying trust, recalculate projected earnings on investments</li> <li>• Trace changes in plan to actuarial reports</li> </ul>
<b>FUND BALANCES</b>	<ul style="list-style-type: none"> <li>• Compare beginning balances to prior year audit and investigate any differences</li> <li>• Review fund balance and net asset classifications for accuracy</li> </ul>
<b>REVENUES</b>	<ul style="list-style-type: none"> <li>• Major sources of revenue will be tested</li> <li>• Analyze tax revenues in relation to tax roll reports</li> <li>• Perform analytical procedures on revenue sources</li> </ul>
<b>EXPENDITURES/EXPENSES</b>	<ul style="list-style-type: none"> <li>• Perform analytical procedures on expenditures/expenses</li> <li>• Review expenses for compliance with State requirements</li> <li>• Test certain expenditures as deemed necessary</li> </ul>

## FINANCIAL STATEMENT PREPARATION

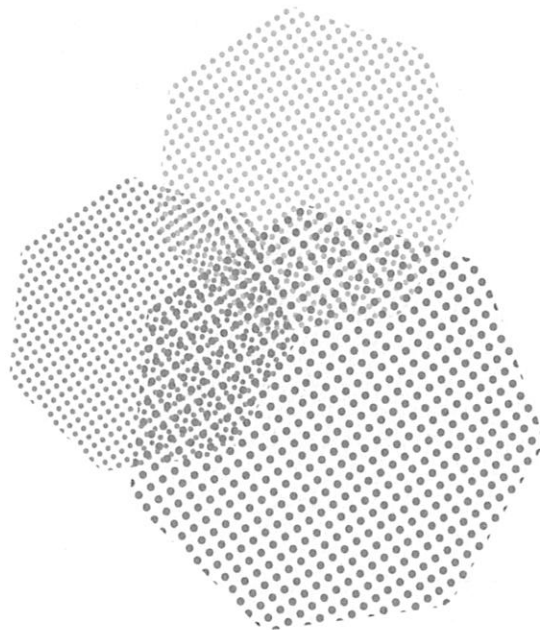
The Township's financial statements will be prepared using our engagement software and Excel. Prior to the start of the audit fieldwork, the Township's trial balance will be uploaded to the engagement software which will be linked to the financial statement set up in Excel. If any audit or late entries are necessary, the financial statements will automatically be updated. The notes to the financial statements are prepared in a Word document, with certain tables imported from Excel.

Before a financial statement can be released, they go through a rigorous review process that includes the following:

- Financial statements are prepared by the audit staff and senior on the engagement.
- Once the senior on the engagement has completed their review, the financial statements and workpapers are reviewed by the engagement principal/partner. This includes a detailed review that includes reading the financial statements and agreeing amounts to detailed schedules and supporting documentation.
- Once the principal/partner approves that the financial statements are in compliance with all applicable standards and the audit documentation supports the firm's opinion on the financial statements, they are reviewed by an engagement quality control partner (EQR) not directly involved with the engagement. The EQR partner must have extensive knowledge in the industry and be preauthorized by the firm to perform the reviews in that industry.
- After the EQR review, the financial statements, including all notes, are manually footed to assure there are no mathematical errors.
- The financial statements and related reports are then read by one of our quality control administrative staff for grammatical, spelling, and other presentation errors. This includes one last check of the page numbers in the table of contents.
- Once the reports are printed, our clerical department will review each of the reports to determine that all pages are included and in the proper order, statements are bound correctly, there are no unnecessary markings, etc.

## ABILITY TO COMMUNICATE AUDIT RESULTS

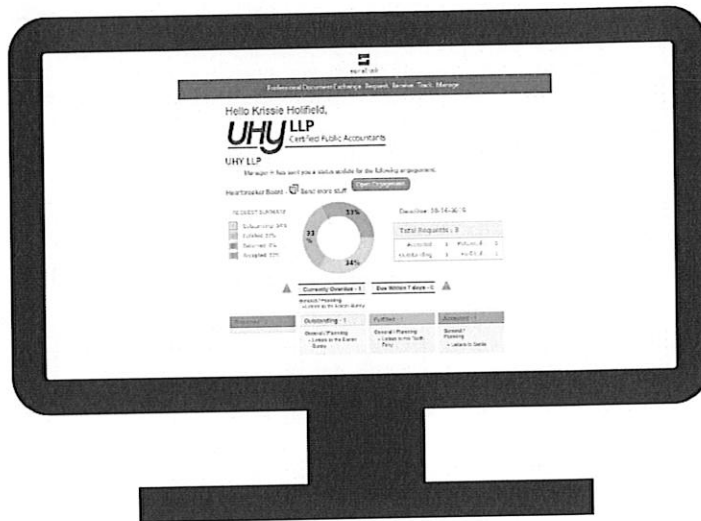
A crucial element of our quality control process is conducting regular, recurring status meetings. In these meetings, UHY audit team members and the Township personnel will have discussions about the progress being made on the audit, any potential audit findings and any audit delays. If relevant, we will present an updated prepared by client list to document outstanding data requests and any delays that we are encountering. These minutes will include any action steps to be taken, by either UHY or the Township, to keep the audit moving forward.





## COMPUTER TECHNOLOGY

UHY utilizes leading-edge tools such as Aspen Publishing's "Accounting Research Manager" (ARM). ARM, a nationally recognized research tool, has a complete on-line library of all FASB, GASB, AICPA, EITF, SEC, and PCAOB auditing and all GAAP accounting standards as well as related exposure drafts and EITF minutes. This tool is updated daily and available on the Internet to research GAAP-related issues immediately.



We receive updates on the status of new pronouncements and interpretations, which we will share with the Township. This tool is critical to addressing your technical matters effectively and efficiently. If the Township has an accounting issue you would like researched, we will conduct the appropriate research using ARM. Then it is reviewed by the partner-in-charge and a report is prepared for you.

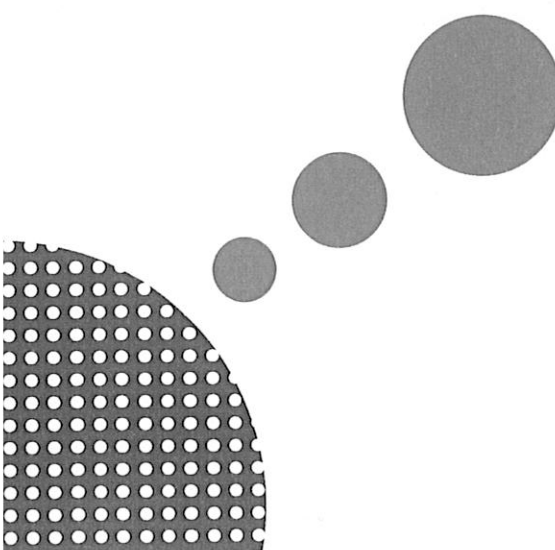
We take pride in conducting an efficient audit through the use of technology. We utilize CCH ProSystem Fx as our means of achieving this paperless audit. CCH allows us to import your trial balance, generate lead sheets, scan client documentation, and maintain both Excel and Word documents to evidence our audit testing. This also allows us to prepare the financial statements and related notes effectively and efficiently.

Our audit approach includes using data extraction software called IDEA. This software allows us to test large amounts of data that would otherwise be time consuming to download, identify, and test. We use IDEA to identify and test non-standard journal entries posted to the general ledger. By using this approach, we can focus on areas and entries that might be higher risk or entries that are posted to accounts where such entries might not be expected.

UHY uses a tool called Engagement to manage the audit workpapers and all associated files. Engagement contains a Trial Balance function that assists in the preparation of the financial statements. The statements and all required communications go through a detailed review process before a draft copy is given to our clients. The process includes reviews by the manager, the engagement partner, and the quality-review partner. In addition, each statement is reviewed by a staff that was not involved in the audit process.

UHY uses a software product called Suralink to facilitate document transfer. Suralink operates using a secure file transfer protocol so we can upload all documents safely. Only invited users will be able to upload and download documents. When we create the PBC list, Suralink will automatically track uploaded documents against the PBC list and report out the status of all PBC items to both the Township and UHY. This will also allow us to manage who can access the data submitted for the audit and thereby ensure that it is transmitted and maintained securely.

# TIME REQUIREMENTS





# TIME REQUIREMENTS

## TIMELINE

We commit that we will complete the audit within the Township's required deadlines. Below are the following deliverables with the due date for each:

DELIVERABLE	TIMELINE
Introductory meeting with the Township	Upon award
Planning	By December 31
Provide a list of client-provided documents	By December 31
On-site fieldwork	March-April
Exit conference with management to discuss results	April-May
Present preliminary draft of the audit to the finance committee	Mid-May
Present the final audit report to the Charter Township of Orion Board of Trustees	Last board meeting in June
Submit reports to the Treasury	Upon approval of the Township Board

This timeline is dependent upon the availability of all records, including supporting documentation prepared by the Township and provided to us before the start of fieldwork. If for some reason delays are incurred, we will communicate those delays at our weekly status meetings to detail any changes in the projected schedule to the Township.

Once we mutually agree on a timeline, one of the first items we develop for the audit is our PBC list. We request a three to five business day turn around for any PBC items. All items that are requested are those that you normally prepare in the ordinary course of business, so they should not take that much time to provide to us. Other more granular audit items, for instance cash disbursement sample items, may take a bit more time to gather as they are more granular, hence the additional turn-around time provided. If the Township needs more than three to five business days to provide items, we will discuss at the audit entrance conference and agree to a reasonable time if requested.

## DELIVERABLES

- UHY will furnish the Township with (15) copies of their respective audits
- UHY will furnish the requested number of copies to each federal and state agency, as applicable

# COMPENSATION

# COMPENSATION

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## FEE PHILOSOPHY

We look forward to a long-term relationship with the Township, one that is professionally satisfying and makes sound business sense for all parties. We are innovative-minded professionals with great experience but without the premium price. Open, ongoing communication is an important component of our service.

UHY understands the pressures and concerns regarding fees for our governmental clients. Our fees reflect a significant discount from our standard hourly rate. **In the initial year of the engagement, UHY expects to incur initial set-up time and costs that we will absorb and will NOT charge to the Township.**

Based upon our understanding of your financial information and an existing understanding of your operations based on our experience working with similar municipalities, we have developed a preliminary estimate for our professional services. These estimates are based on our initial review of your financial records, the representations personnel have made to us, and are dependent upon your personnel providing a reasonable level of assistance.

Should our assumptions with respect to these matters be incorrect or should the condition of the records, degree of cooperation, or other matters beyond our reasonable control require additional commitments by us beyond those upon which our estimated fees are based, we will discuss it with you and agree to any required fee adjustments.

If our fee estimate is not in line with your expectations, we would like to discuss further and assess the balance between scope, cost, and value. The fees below are based on the accounting and auditing requirements in effect as of the date of the proposal. Should the requirements change considerably during the term of the engagement, we will discuss the change(s) with you and revise the cost appropriately.

The fees are all inclusive of the work to be performed and include general conversations with management on issues affecting the Township. We do not charge for routine discussions relating to our ongoing services or out-of-pocket costs. However, if any inquiry leads to work approaching the project level, we will meet with your management to agree on the scope of the services and final deliverables.

## ESTIMATED HOURS AND COSTS

Below are the estimated number of hours we believe it will take to perform the 2022 financial statement audit for the Charter Township of Orion. It is our policy to perform audits in the most efficient manner possible, thus reducing the number of hours and creating as little disruption to the Township as possible.

### BASIC FINANCIAL AUDIT INCLUDING PENSIONS

ROLE	NAME	HOURS	STANDARD RATE	TOTAL STANDARD
Partner	Paul Bailey	34	\$350	\$11,900
EQR	Karen Shafik	6	\$350	\$2,100
Senior	Jamie Herms	150	\$225	\$33,750
Staff	TBD	185	\$150	\$27,750
Clerical	TBD	25	\$60	\$1,500
Total		400		\$77,000
Government Discount 25%				(\$19,000)
<b>Total</b>				<b>\$58,000</b>

You will note that approximately 190 hours (48%) of the total hours will be completed by a Partner or Senior who have a minimum of 10 years of experience providing services to government clients. The team assigned also has previous experience auditing the Charter Township of Orion.

We are available for consultation during the year, and we encourage the Township to utilize this service. **There is no charge/or telephone inquiries that can readily be answered.** Topical research, written communication, meetings, etc. will be billed at our standard hourly rates.

The price above assumes that the Township's records balance and agree to supporting/subsidiary records and that the Township prepares various schedules. Should the Township need our assistance in any of these areas, we will bill you at our per diem rates. The price is also based on the professional statements and auditing requirements known as of the date of this proposal. Should new standards require additional procedures, we will arrive at any additional cost before any services are provided.

### FEE SUMMARY

SERVICES	2022	2023	2024	2024	2025
Audit of the General Purpose Financial Statements	\$58,000	\$60,000	\$62,000	\$64,000	\$66,000
Single Audit, if required*	\$8,000	\$8,000	\$8,500	\$9,000	\$9,500
Total	\$66,000	\$68,000	\$70,500	\$73,000	\$75,500



## BILLING RATES

If it should become necessary for the Township to request UHY to render any additional services to either supplement the services requested in your request for proposal or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work will be performed as an addendum to the contract between the Township and UHY. These services will be billed at the following discounted rates.

STANDARD PROFESSIONAL RATES		REDUCED RATES FOR MUNICIPALITIES	
Partner	\$350 - \$440	Partner	\$260 - \$330
Principal	\$350 - \$375	Principal	\$260 - \$280
Senior Manager	\$250 - \$290	Senior Manager	\$190 - \$220
Manager	\$205 - \$240	Manager	\$155 - \$180
Senior	\$200 - \$215	Senior	\$150 - \$160
Senior Staff	\$180 - \$200	Senior Staff	\$135 - \$150
Staff and Interns	\$130 - \$170	Staff and Interns	\$100 - \$130

If the Township needs additional assistance in reconciling accounts, preparing audit schedules, and other services to complete the audit, you will be billed at the above reduce rates. Should the Township need any specialty type service such as forensics audits, cybersecurity assistance, etc. you will be billed at the standard rates for that respective specialist.



UHY's engagement team has been highly professional and a pleasure to work with throughout our engagement. The team has skillfully led our single Audit, bringing both a depth of experience in working with federal awards and a strong knowledge of the latest OMB compliance guidance. They have applied the same skill set to our financial statement audit, ensuring the final report met the requirements and timelines set by our grantors and leadership. UHY has been adaptable and resourceful in finding effective ways to communicate during our remote audit. The team works efficiently while still taking the time to connect and collaborate. Our team looks forward to working with them on future engagements.

Caitlin Conway, Interim Manager of Finance, Ann Arbor Area Transportation Authority



# ADDITIONAL DATA



# ADDITIONAL DATA

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## THE UHY DIFFERENCE – COMPETITIVE ADVANTAGES

We are confident that we can deliver first-class service at a very reasonable price, thus allowing you to focus on operating the Township instead of managing your accounting firm.

We believe two attributes that differentiate UHY from other firms are our proactive, hands-on approach and our responsiveness. Our client service model embraces unparalleled responsiveness in what we refer to as ***“The Next Level of Service”***, but quality service is not just defined by responsiveness; it is also defined by pro-activeness. Our partners, principals, and managers have a work ethic of proactive communication and involvement.

Our responsiveness is also reflected in our ability to resolve issues and make decisions quickly. Decisions are made by your direct engagement partners and principals, upon whom reliance is placed to determine when to consult additional local or national resources regarding an issue. Decisions are made by partners and principals that understand the Township and not by another partner or principal in a national office that may take a rigid, rules-based approach to decision making.

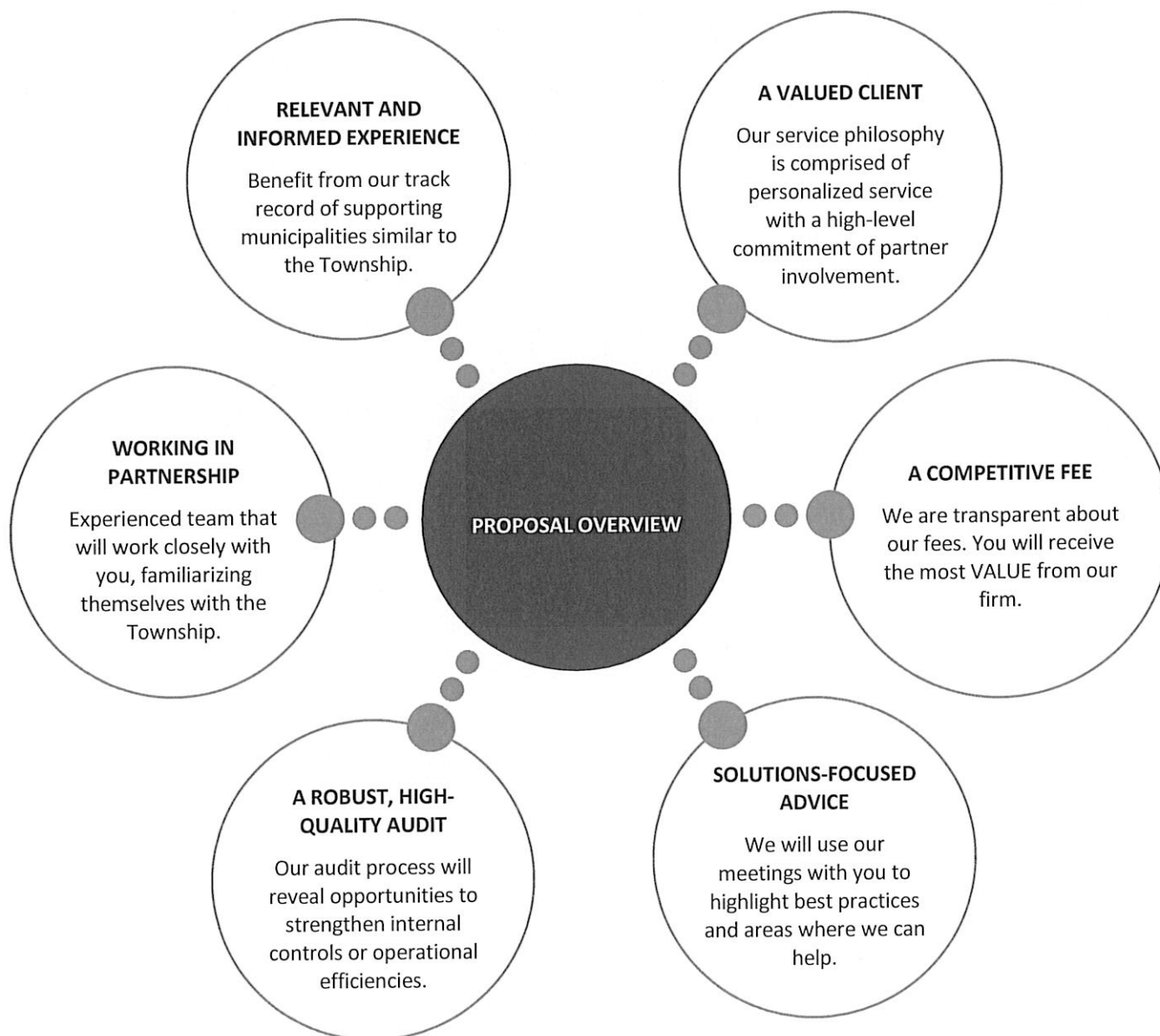
### THE RIGHT MATCH

1. **Industry experience:** UHY’s governmental staff includes approximately 100 professionals who are engaged in providing audit services to governmental entities including municipalities. Our team currently provide services to approximately 70 local units of government.
2. **National resources:** As a firm with over 1,800 professionals, we are well equipped to handle the Township’s needs as they may evolve throughout the phases of the engagement.
3. **Experienced engagement team:** The staff who will be responsible for providing services to the Township are highly qualified and have in-depth experience in auditing, accounting, and advisory services for municipalities.
4. **Quality client services:** Our philosophy of providing quality professional services to our clients ensures that we deliver the best resources when you need them most. Our approach helps keep down client costs in the long term and creates a smoother engagement process.
5. **Responsive service delivery and decision-making:** We recognize that the Township needs our professionals to answer questions in a timely manner.
6. **Continuous communication:** We have found that the best way to head off problems and avoid significant misunderstanding is through frequent discussion with our clients. If you analyze any solid client relationship, the common denominator is often based on timely communication.

## CLIENT SERVICE MODEL

Our client service model is based on a **proactive** style and **passionate** spirit that has allowed us to help our clients enhance growth, avoid financial pitfalls, and reduce costs amidst ever-changing economic conditions. To effectively serve our clients, we have made a strong commitment to ensure that quality is built into every engagement. At UHY, our objective is to plan and conduct an efficient and timely engagement performed with exceptional professional expertise.

In summary, here are the benefits we will bring to the Township.



## COMMITMENT TO STAFF CONTINUITY

UHY will use its best efforts that the staff assigned to the engagement will continue for the duration of the engagement.

We understand that continuity of our service team is perhaps the most important aspect of our relationship, which we see as fundamental to developing a sound business relationship with the Township. Our team has the experience, credentials, and commitment to continuity that will bring you valuable insights to address your most critical needs and exceed expectations.

Historically, our staff turnover rate has been extremely low and below the average turnover in public accounting firms. We believe staff continuity begins at the top with our partners, principals, senior managers, and managers.

Our firm does not require staff rotation for multi-year engagements. Our low turnover rate means we can offer a team that will serve you for many years. Our clients appreciate the fact that they get to know the UHY employees they work with year after year and that they do not have to constantly educate new personnel. Our high level of continuity translates into people who understand the intricacies of the Township, meaning they are in position to offer opinions, advice, and insight that are more meaningful to the Township.

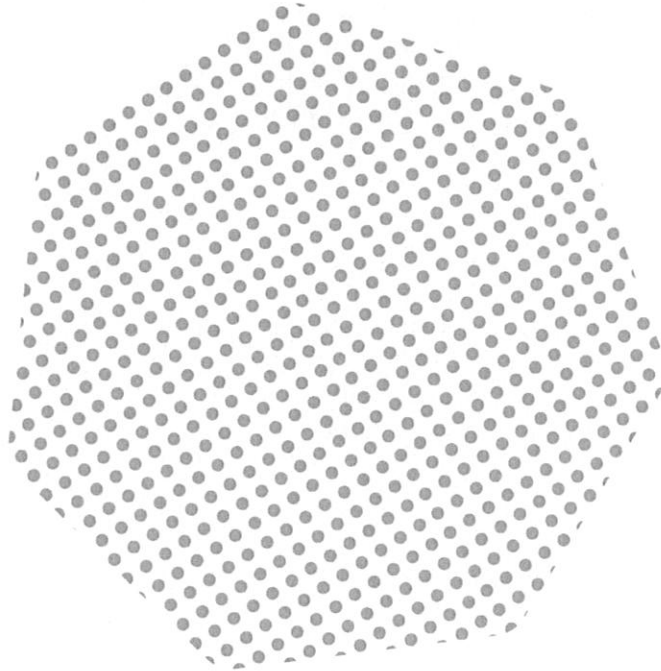
## PEER REVIEW

We are required to undergo a peer review every three years. As part of the peer review, audit engagements are selected to ensure that the conduct of our work conforms to AICPA and UHY professional standards. As part of this process, quality control reviews included a review of select government engagements.

Our firm is a proud member of the Center for Audit Quality as well as the AICPA Private Companies Practice Section. We stand committed to enhancing investor confidence and public trust in the capital markets in which we serve and those who rely on high quality performance by independent auditors.

Additionally, our firm participates in a peer review process wherein our internal systems of quality control are periodically reviewed by independent peer reviewers. Our most recent Peer Review Report contains a peer review rating of *Pass*, meaning that our system is appropriately designed and being complied with by our firm in all material respects. This rating is the highest that one can receive as a result of a peer review.

At UHY, we have a well-defined review process that assures the highest quality of services to our clients. To achieve our goal of high-quality performance, certain reviews are necessary to ensure that we have a reasonable basis for our audit opinion and that we are expressing an appropriate opinion.



## UHY'S GOVERNMENTAL & PROFESSIONAL INVOLVEMENT

ORGANIZATION	PURPOSE	INVOLVEMENT
MICPA Governmental Accounting and Auditing Task Force	Plans and facilitates semi-annual training conferences	Member and Former Co-Chair
MICPA On Demand Program Tester	Evaluate new continuing education offerings before they are approved	Program Tester
National Government Finance Officers Association	Plans, finances, and implements governmental operations in various jurisdictions	Member
Michigan Government Finance Officers Association	Strives to promote excellence in government finance	Member, Committee Member, and Regular Presenter
MICPA Fraud Task Force	Provides fraud detection, investigation, and prevention information to AICPA members	Member
Association of Certified Fraud Examiners	Produces fraud information, tools, and training	Member
MICPA Not-for-Profit Tax Force	Provides NFP tax information to MICPA members	Member
National Association of Certified Valuators and Analysts	Supports the users of business valuation and financial litigation services	Member
Florida Government Finance Officers Association	Strives to promote excellence in government finance	Member
Michigan Association of Certified Public Accountants	Serve members, the CPA profession, and the public they serve	Member
Texas Society of CPAs	Largest and most influential association of accounting and finance professionals in Texas	Member
Florida Institute of Certified Public Accountants	Professional organization representing CPAs in Florida	Member
American Institute of Certified Public Accountants	National professional organization of Certified Public Accountants in the United States	Member

ORGANIZATION	PURPOSE	INVOLVEMENT
Michigan Association of Certified Public Accountants	Presented at numerous Governmental Accounting and Auditing Conferences	Regular Presenter
GFOA's Special Review Committee for the Certification of Achievement for Excellence in Fin. Reporting Program	Assists governments to go beyond the minimum requirements of GAAPs to prepare comprehensive annual financial reports and full disclosure	Member
Association of School Business Officials	Provides programs, resources, services, and a global network to school professionals	Active member and attends conferences
Michigan School of Business Officials	Provides a forum for the exchange of ideas and opportunities to expand professional horizons in the public education sector	Active member and attends conferences
Macomb/St. Clair School Business Officials Association	Assist in topics and speakers for the MSBO Annual Conference and serve as a liaison between MSBO and its members	Active member
St. Clair County Community College Advisory Board	Provide industry prospective on the curriculum for accounting majors	Member
Central Michigan University	Governs the business and affairs of the university	Serves on the Board of Trustees
Baker College Advisory Committee for Accounting	Provided industry prospective on the curriculum for accounting majors	Past Committee Member



## THE TOWNSHIP WILL RECEIVE THE HIGHEST QUALITY SERVICE

- We are a member of both the Center for Public Company Audit Firms (formerly the SEC Practice Section) and the PCPS, the Alliance of CPA Firms (formerly the Private Companies Practice Section) of the AICPA Division for CPA Firms.
- We are members of the Government Finance Officers Association, the Michigan Government Finance Officers Association, and the Michigan Municipal League.
- We have established a Professional Standards Group (PSG). The PSG is responsible for the timely distribution of information about changing or pending changes to government accounting standards for both our engagement teams and our clients.
- We have established an annual Internal Monitoring Program as part of our quality control system. Senior audit professionals from other UHY offices perform inspections of our engagements in the same manner as an AICPA peer review.

## QUALITY CONTROL/REVIEW PROCEDURES

Certain reviews are necessary to ensure that we have a reasonable basis for our audit opinion or conclusions and that a reasonable opinion/conclusion is being expressed. Two levels of reviews will be performed for each engagement:

- The partner responsible for the engagement
- A quality review partner

These reviews are continuous throughout the engagement and provide assurance that audit work is well-planned, the audit scope is appropriate, audit resources are economically employed, audit findings are supported with thorough documentation, audit opinions are based on documented evidence and relate to significant findings, and that staff auditors are properly trained and supervised.

## CONTINUING EDUCATION / COMMITMENT TO CLIENT SERVICE

UHY's commitment to client service is personable, value-added, and cost-effective. Our professionals will place great emphasis on bringing value-added services to the Township. Your team will focus on accumulating recommendations for process and internal control improvements throughout the engagement. As a result, we are able to provide the Township with best practice insight such as:

- As a service to our clients, UHY created "UHY University", the firm's learning management system. This system allows UHY to host virtual learning classes covering a variety of topics. Classes are offered with or without continuing education credits and can be tailored to our clients' specific needs.
- Communicating municipality industry best practices for your benefit and helping you implement those practices.
- Assisting the Township with developing policies and procedures by reviewing proposed procedures and providing examples from similar municipalities.
- Monitoring municipality industry news and delivering relevant financial and non-financial information to help the Township better improve its entity.
- Keeping the Township up to date on new regulations through strategic planning sessions to help forecast what is on the horizon.



## COMMITMENT TO MUNICIPALITY ACCOUNTING ISSUES AND QUALITY

UHY's Professional Standards Group is responsible for the timely distribution of information about changing or pending changes to municipality accounting standards for both our engagement teams and our clients. UHY meets the continuing professional education requirements of the Government Auditing Standards, 2018 Revision, published by the Government Accounting Office.

At UHY, we are committed to providing the highest level of continuing education to our engagement team members. Each member of the UHY service team assigned to this project meets or exceeds the Yellow Book Continuing Professional Education Requirements, as outlined by the Government Accountability Office. We readily exceed the GAO's biennial CPE hour requirement through a variety of external and internal programs.

External programs attended as either a speaker or attendee include:

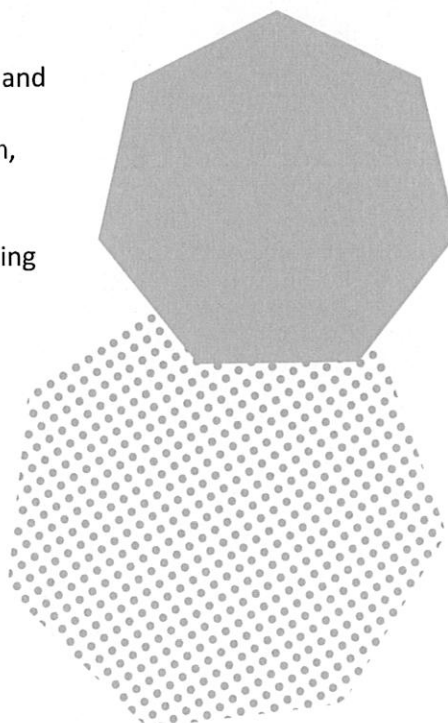
- AICPA Governmental Accounting & Auditing Conference – regularly present
- MICPA Governmental Accounting & Auditing Conference – regularly present
- MGFOA conferences – regularly present

Internal programs include:

- National and Michigan specific governmental and Yellow Book training twice a year – minimum of 24 hours each year
- Annual national audit training program
- Training in emerging areas such as the CARES Act
- Auditing in a COVID Environment – An update

UHY has a number of professionals who have passed the AICPA Advanced Single Audit certificate course and exam. This course was developed by leading subject matter experts and the AICPA Audit Quality Center to train practitioners and enhance competencies to plan, perform, and evaluate Single Audits in accordance with the latest requirements of the new Uniform Guidance.

The advanced level course was designed for auditors with seven or more years of experience in performing and reviewing Single Audits covering relevant topics such as: planning the audit, performing the audit, considerations when assessing and evaluating internal controls over compliance, evaluating and reporting on applicable compliance requirements related to compliance testing, audit sampling, and advanced Single Audit reporting issues.



# APPENDICIES

# APPENDIX I: TEAM BIOGRAPHIES

## PAUL BAILEY



**PARTNER, UHY LLP  
MANAGING DIRECTOR,  
UHY ADVISORS MI, INC.**

Email: pbailey@uhy-us.com  
Direct: 810 294 0635

### INDUSTRY EXPERTISE:

- Government
- Not-For-Profit
- Commercial Entities

### ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- Member – MICPA
- Member – AICPA

### ACTIVE & PRIOR CIVIC MEMBERSHIPS:

- Committee Member – Baker College Advisory Committee for Accounting
- Member – MGFOA
- Member – GFOA (National)
- Member – Michigan School Business Officials
- Member – Macomb/St. Clair School Business Officials Assoc.
- Member – MAPSA
- Member – Michigan Township Association
- Member – St. Clair County Chapter of MI Township Assoc.
- Committee Member – St. Clair County Community College Advisory Committee for Accounting

Paul is a leader of the Audit and Assurance Department and is a member of the firm's National Government Practice. He has more than 40 years of experience providing audit and consulting services to businesses, governmental entities and not-for-profit organizations.

## PROFESSIONAL EXPERIENCE

- Experience includes auditing of cities, counties, townships, school districts, and not-for-profit organizations, as well as commercial enterprises and related tax services
- Performs management advisory services for a number of not-for-profit and governmental clients, which has included utility rate studies, budget and financial forecasting, financial expertise and testimony for labor negotiations
- Assists a number of clients in obtaining their GFOA Certificates of Excellent in Financial Reporting

## BACKGROUND

- Licensed CPA in the state of Michigan
- Completed the Governmental Accounting and Auditing Certificate of Education Achievement Program, which consists of 64 hours of extensive training in auditing governmental units
- Served as a Peer Review team member, responsible for reviewing the quality control procedures of other CPA firms that are members of the Private Companies Section of the AICPA
- Completed over 200 hours of professional continuing education over the past five years, which include governmental accounting and auditing, general accounting and auditing, Single Audit, and fraud and ethics training
- Joined the predecessor firm in 1981
- B.S. in Business Administration, Central Michigan University

## RECOGNITIONS

- Speaker for the Michigan Township Association

## KAREN SHAFIK



**PARTNER, UHY LLP  
MANAGING DIRECTOR,  
UHY ADVISORS MI, INC.**

Email: [kshafik@uhy-us.com](mailto:kshafik@uhy-us.com)  
Direct: 810 294 0630

### INDUSTRY EXPERTISE:

- Government
- School Districts
- Not-For-Profit and Education
- Commercial Entities
- Pension Benefit Plans

### ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- Member – Michigan Association of Certified Public Accountants
- Member – American Institute of Certified Public Accountants

### ACTIVE & PRIOR CIVIC MEMBERSHIPS:

- Committee Member – Government Finance Officers Association's Special Review Committee for the Certification of Achievement for Excellence in Financial Reporting Program
- Past Member – Blue Water Young Professionals

Karen is a leader of the Audit and Assurance Department and is a member of the firm's National Government Industry Practice. She has more than 15 years of experience in providing accounting, auditing and management services to governmental entities.

## PROFESSIONAL EXPERIENCE

- Audit experience includes auditing of cities, counties, townships, school districts, employee benefit plans, commercial and not-for-profit organizations and their related tax services
- Member of the Governmental Finance Officers Association (GFOA) Special Review Committee (SRC) for the Certificate of Achievement for Excellence in Financial Reporting (ACFR) Program

## BACKGROUND

- Licensed CPA in the state of Michigan
- Not-for-Profit Certificate II Holder (Certificate ID: 15582284)
- B.S. in Accounting, Oakland University

## EDWARD J. PLawecki, JR.



**GENERAL COUNSEL AND DIRECTOR  
OF GOVERNMENT RELATIONS,  
UHY ADVISORS MI, INC.**

Email: [eplaweck@uhy-us.com](mailto:eplaweck@uhy-us.com)  
Direct: 248 204 9461

### INDUSTRY EXPERTISE:

- Governmental Entities
- Not-for-Profit & Higher Education
- Project Management
- Litigation Support
- Manufacturing and Distribution

### ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- Board of Trustees – Central Michigan University
- Arbitrator, Mediator – American Arbitration Association
- Mediator – Oakland and Wayne County Circuit Court Mediation Tribunal
- Former Vice Chair – Wayne County Commissioner
- Former Board Member – Southeastern Michigan Transportation Association
- Member – Michigan District Judge Association
- Member – American Bar Association
- Member – State Bar of Michigan
- Member – Oakland County Bar Association
- Member – American Corporate Counsel Association
- Past Member – Michigan Education Association
- Member – Detroit Economic Club

Ed is an active member of the Consulting Department and is a leading member of the firm's National Government Practice.

## PROFESSIONAL EXPERIENCE

- Expertise as a consultant in the areas of government, business, project management, litigation, labor and commercial matters in both the private and public sector

## BACKGROUND

- Prior to joining the firm in 2013, Ed served in the position of General Counsel and Director of Government Relations for various major corporations spanning a period over 20 years
- Served as an advisor and consultant to several major financially distressed local governmental entities for various restructuring, service consolidation, deficit reduction, activities and strategies
- Significant knowledge of corporate, commercial, municipal and governmental law
- Member of Central Michigan University Board of Trustees, 2019-2027
- General Counsel and Director of Government Relations, Stout Risius Ross, 2010–2012
- Vice President, General Counsel and Director of Government Relations, Comau (FIAT Spa), Inc., (fka) Progressive Tools Industry Company, 1993–2009
- State of Michigan Judge, 20th District Court and Visiting Wayne County Circuit Judge, 1989–1993
- Wayne County Commissioner, 1982–1989
- Attorney and Senior Partner, Plawecki & Ghannam, 1987–1989
- Attorney and Partner, Berry, Hopson, Francis, Mack, Seifman & Plawecki, 1980–1987
- Arbitrator Labor, Employment, & Commercial Panels, American Arbitration Association, 1985–present
- Juris Doctor from Detroit College of Law, 1979
- Admitted to the State Bar of Michigan, 1979
- B.S. in Education from Central Michigan University, Cum Laude, 1975
- Former Adjunct Professor – University of Michigan Graduate Studies in Public Administration



## JAMIE D. HERMS



### SENIOR ACCOUNTANT, UHY LLP

Email: [jherms@uhy-us.com](mailto:jherms@uhy-us.com)  
Direct: 810 294 0657

#### INDUSTRY EXPERTISE:

- Government
- Not-For-Profit
- Commercial Entities

#### ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- Member – Michigan Association of Certified Public Accountants
- Member – American Institute of Certified Public Accountants
- Member – Association of Certified Fraud Examiners
- Prior Member – MICPA Governmental Accounting and Auditing Task Force

#### ACTIVE & PRIOR CIVIC MEMBERSHIPS:

- Current Trustee and Past Secretary – Flames Booster Club (Local Gymnastics Club)
- Past member – Blue Water Young Professionals

Jamie is a leader of the Audit and Assurance Department and is a member of the firm's National Government Practice. She has more than 10 years of experience providing audit and consulting services to businesses, governmental entities and not-for-profit organizations.

### PROFESSIONAL EXPERIENCE

- Audit experience includes auditing of cities, counties, townships, school districts, commercial and nonprofit entities, and related tax services
- Provides management services for clients, which includes utility rate studies and OPEB (Other Post Employment Benefit) valuations
- Performs management advisory services for a number of not-for-profit and governmental clients
- Assists clients with Fraud and embezzlement cases

### BACKGROUND

- Licensed CPA in the state of Michigan
- Certified Fraud Examiner (CFE)
- Chartered Global Management Accountant (CGMA)
- B.B.A. in Accounting, Northwood University
- Over 17 years of accounting experience which includes two years as the Finance Supervisor for St. Clair County Community Mental Health Authority and over five years of prior private corporate accounting experience



## NICHOLAS CHRISTOFFERSEN



### SENIOR STAFF ACCOUNTANT, UHY LLP

Email: [nchristoffersen@uhy-us.com](mailto:nchristoffersen@uhy-us.com)  
Direct: 810 294 0647

### INDUSTRY EXPERTISE:

- Governmental Entities
- Not-for-Profit

### ACTIVE & PRIOR PROFESSIONAL MEMBERSHIPS:

- Michigan Association of Certified Public Accountants
- American Institute of Certified Public Accountants

Nicholas is a senior staff accountant with UHY LLP and is a member of the Accounting and Audit Department and the firm's National Government Practice. He provides attestation and assurance services to companies in a variety of industries, specializing in not-for-profit organizations and governmental entities.

## PROFESSIONAL EXPERIENCE

- Assists federal agencies with the evaluation of compliance requirements and internal controls
- Performs audit and attest service engagements for various organizations with a focus on efficiency and precision
- Audit experience includes auditing of road commissions, cities, counties, townships, school districts, and not-for-profit entities, and related tax services
- Performs review and compilation services in a variety of industries
- Assists not-for-profit organizations with annual preparation of IRS Form 990, 990-T, and applicable state tax returns and charitable registrations

## BACKGROUND

- B.B.A. in Accountancy, Walsh College
- Licensed CPA in the state of Michigan

# APPENDIX II: PEER REVIEW

## PEER REVIEW



### OFFICE LOCATIONS

California  
Orange County

Connecticut  
Farmington

Florida  
Miami

Georgia  
Atlanta

Maryland  
Columbia

Michigan  
Ann Arbor  
Detroit  
Farmington Hills  
Port Huron  
Sterling Heights

Missouri  
Kansas City  
St. Louis

New York  
Albany  
Catskill  
Hudson  
Kingston  
Long Island  
New York  
Rye Brook  
Saratoga Springs

Texas  
Houston

### Report On Peer Review

We are pleased to provide a copy of UHY LLP's most recent peer review report dated January 31, 2021 as well as the related letter from the Chair of the American Institute of Certified Public Accountants' National Peer Review Committee notifying us that the Committee accepted our peer review report on April 21, 2021. Firms can receive a rating of pass, pass with deficiency(ies), or fail. UHY LLP received a peer review report rating of pass – the best possible outcome.

Peer reviews are conducted on a triennial basis and are performed on the system of quality control for the accounting and auditing practice applicable to non-SEC issuers. Our next peer review will be due on January 31, 2024.

A peer review is conducted by qualified CPA inspectors from an outside CPA firm. These peer reviewers select engagements that are representative of the reviewed firm's non-SEC practice. Their selection considers the various industries served by the firm, the partners serving those industries and must include all levels of attest service – audits, reviews, compilations, agreed-upon procedures engagements, SOC 1 and SOC 2 engagements, and other attestation services.

In addition to the numerous engagement files reviewed in detail, the peer reviewers inspect other areas of our non-SEC practice including client acceptance and retention, independence, integrity and objectivity, licensing and professional membership, and our staff and partner resources related to recruiting, hiring, assignments, education and training, and continuing professional education.

We are proud of our record of commitment to quality and pledge to continue in our dedication to the highest level of service.



National Peer  
Review Committee

April 22, 2021

Cynthia Scheuer  
UHY LLP  
4 Tower Place, Executive Park, 7th Floor  
ALBANY, NY 12203

Dear Cynthia Scheuer:

It is my pleasure to notify you that on April 21, 2021, the National Peer Review Committee accepted the report on the most recent System Review of your firm. The due date for your next review is January 31, 2024. This is the date by which all review documents should be completed and submitted to the administering entity. Since your due date falls between January and April, you can arrange to have your review a few months earlier to avoid having a review during tax season.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Thank you for your cooperation.

Sincerely,

A handwritten signature in black ink, appearing to read "Michael Fawley".

Michael Fawley  
Chair, National PRC  
+1.919.402.4502

cc: Candace Wright, Betina Dufault

Firm Number: 900003882951

Review Number: 579417

220 Leigh Farm Road, Durham, NC 27707-8110  
T: +1.919.402.4502 F: +1.919.419.4713  
aicpaglobal.com | cimaglobal.com | aicpa.org | cima.org



8550 United Plaza Blvd., Ste. 1001 — Baton Rouge, LA 70809  
225-922-4800 Phone — 225-922-4611 Fax — pncpa.com

A Professional Accounting Corporation

## Report on the Firm's System of Quality Control

To the Partners of UHY LLP  
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of UHY LLP (the firm) applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 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](http://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 FDICIA, an audit of a broker-dealer, and examinations of service organizations [SOC 1 and SOC 2 engagements].

As part of our peer review, we considered reviews by regulatory entities as communicated to 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 UHY LLP applicable to engagements not subject to PCAOB permanent inspection in effect for the year ended July 30, 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*. UHY LLP has received a peer review rating of *pass*.

*Postlethwaite & Netterville*

Baton Rouge, Louisiana  
January 11, 2021

## APPENDIX IV: BIDDER QUALIFICATION FORM

This form, filled in and with requested attachments, shall be submitted by the bidder and received with the Letter of Intent to Bid. Failure to submit this completed form with your proposal response, may be considered grounds for the rejection of any bid.

1. Name of Bidding Organization: UHY LLP
2. Type of Organization  
(Corporation, Partnership, LLC, etc.) Partnership
3. Date of Organization/Incorporation 1964
4. Conflict of Interest None
5. List three audit projects of similar size and nature, along with contact person and contact information.
  - a. Charter Township of Fort Gratiot Robert Crawford 810-385-4489
  - b. Charter Township of Port Huron Benita Davis 810-987-6000 ext. 19
  - c. Harrison Township Nicol Giebas 586-466-1438
6. Number of Days from notification of award when you would begin work Planning would start in 14 days
7. Number of weeks from start to completion of the audit Start of fieldwork to issuance = 14 weeks
8. Fee and/or hourly rate to be charged from services (attach fee schedule if applicable) See fee schedule
9. Has the organization ever failed to complete any contract?  
If yes, list the details on a separate attachment. ☒ NO YES
10. Does any member of the Township or Library's board of trustees, or administration or an immediate family member of any of them have a direct or indirect interest in the awarding of a contract pursuant to this proposal? If yes, please explain. ☒ NO YES
11. List the name and contact information for the Audit Manager/Point of Contact for this project.  
Paul Bailey, Partner 810-984-3829  
Jamie Herms, Senior  
Contact Number



# APPENDIX V: IRAN ECONOMIC SANCTION ACT

Effective April 1, 2013, all Bids and/or Proposals received by public entities in the State of Michigan must comply with the Iran Economic Sanctions Act, Act 517 of 2012. As a condition to compliance with the Act, the following certification must be submitted with the Bid.

The undersigned, the owner or authorized officer of UHY LLP (the "Bidder"), pursuant to the requirements of the Iran Economic Sanctions Act, Act 517 of 2012, hereby certifies under civil penalty for false certification, that the Bidder is not an "Iran Linked Business", as defined in the Act, and is eligible to submit a Bid.

BIDDER:

UHY LLP

By: Paul Bailey

*Paul L Bailey*

Its: Partner

State of Michigan )

) ss

County of )

MARY ANN BETH FRANCOIS  
NOTARY PUBLIC, STATE OF MI  
COUNTY OF ST. CLAIR  
MY COMMISSION EXPIRES Dec 13, 2022  
ACTING IN COUNTY OF St. Clair

This instrument was acknowledged before me on the 21st day of September, 2022 by

Paul Bailey

*Mary Ann Beth Francois*  
Notary Public

St. Clair County, Michigan

My Commission Expires: 12-13-2022

Acting in the County of: St. Clair

## APPENDIX VI: PRICING SHEET

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Business Name: UHY LLP

Item No.	Description	Cost
1.	<b>Charter Township of Orion Audit ONLY:</b> Includes cost if only the Township contract is awarded	\$58,000*
2.	<b>Orion Township Public Library Audit ONLY:</b> Includes cost if only the Library contract is awarded	\$19,000
3.	<b>Charter Township of Orion and Orion Township Public Library - BOTH:</b> Includes cost if both, the Township and Library, contracts are awarded	\$73,000

Attach **Schedule of Fees** related to audit services and any additional costs that may be incurred as part of the Scope of Work of this RFP.

\*The above price does not include the cost of a single audit, which if required would be an additional \$8,000 for one major program. Each additional major program would be an additional \$4,000.



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1979 Holland Avenue, Suite A  
Port Huron, MI 48060  
Phone 810 984 3829

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UHY LLP is a licensed independent CPA firm that performs attest services in an alternative practice structure with UHY Advisors, Inc. and its subsidiary entities. UHY Advisors, Inc. and UHY LLP are U.S. members of Urbach Hacker Young International Limited, a UK company, and form part of the international UHY network of legally independent accounting and consulting firms.

UHY Advisors, Inc. provides tax and business consulting services through wholly owned subsidiary entities that operate under the name of "UHY Advisors." UHY Advisors, Inc. and its subsidiary entities are not licensed CPA firms.

"UHY" is the brand name for the UHY international network. Any services described herein are provided by UHY Advisors and/or UHY LLP (as the case may be) and not by UHY or any other member firm of UHY. Neither UHY nor any member of UHY has any liability for services provided by other members.

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“

We offer integrated solutions designed to help you strengthen financial results, streamline operations, manage personnel, and create strategies for future success.

”

## APPENDIX III: BID SHEET

Charter Township of Orion Authorized Contact  
Ashley Coyle, Budget & Procurement Director  
[acoyle@oriontownship.org](mailto:acoyle@oriontownship.org)

Orion Township Public Library Authorized Contact  
Chase McMunn, Library Director  
[cmcmunn@orionlibrary.org](mailto:cmcmunn@orionlibrary.org)

### CHARTER TOWNSHIP OF ORION & ORION TOWNSHIP PUBLIC LIBRARY

#### Sealed Bid Form - AUDITING SERVICES

Requested By: The Charter Township of Orion and the Orion Township Public Library  
Bid Opening: Thursday, September 22, 2022 at 12:00 p.m.

The undersigned hereby declares that they have carefully examined the instructions and specifications a listed in the Bid Packet. The undersigned declares the prices set forth in this bid do cover all the requirements listed in the bid packet "Auding Services."

It is understood and agreed that all bid prices shall remain in effect for at least ninety (90) days from the date of the bid opening to allow for the award of the bid, and that the prices bid will remain firm through invoice.

The Charter Township of Orion and the Orion Township Public Library reserves the right to split or abstract any or all bid proposals and award multiple contracts from the same quotation, based on price, availability, and service, when in its judgment it best serves the Charter Township of Orion.

#### BIDDER

Company Name: UHY LLP

Address: 1979 Holland Avenue, Suite A, Port Huron, MI 48060

Telephone No.: 810-984-3892 Fax No.: 810-984-8943

Email address of contact person: pbailey@uhy-us.com

Authorized Signature: *Paul L. Bailey* Date: September 21, 2022

Printed or typed name of authorized agent: Paul L. Bailey

Title of authorized agent: Partner

### Professional Fees Clarification

Fees are based on standard hourly rates plus out-of-pocket costs and the time anticipated to complete the audit. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit.

	Not to exceed fees Township total
2022	\$43,000
2023	\$46,225
2024	\$48,500

The bid is based on our estimate of the time required to audit The Charter Township of Orion under normal circumstances. Adequate, reconciled supporting data must be readily available to maintain and/or reduce overall cost of a properly conducted financial and compliance audit. Our firm is dedicated to this cause and is foremost interested in developing public trust of The Charter Township of Orion as well as our firm's reputation.

Beyond December 31, 2024, Yeo & Yeo provides The Charter Township of Orion the option for an engagement extension. Upon receiving an extension request, Yeo & Yeo will provide The Charter Township of Orion an updated engagement letter outlining fees for the extended engagement option.

The bid includes advice and answers to questions regarding accounting procedures and/or content of the audit report throughout the year that are brief in nature and do not require research.

**We consider the services to be provided as a fixed fee engagement. As such, we consider overruns to be our responsibility.** For example, if we incur additional time to gain a better understanding of a program or to satisfy ourselves on an issue, our philosophy is that there should be no additional costs to the client. Our planning process reduces the risk of overruns during the course of the audit.

However, if overruns are a result of our determination that not all information has been provided, the inability of staff to provide us with the necessary information to conduct the audit, delays in the process on your part, or new pronouncements or audit requirements not in effect at the time of the proposed fee, we would discuss these issues with you to consider the need for additional billings. In such a case, any overruns would be discussed with you as soon as discovered and an agreement reached before any additional billings would occur. Any costs incurred as a result of requests by federal overseers would also be absorbed by us unless they were unusual and significant. In such a case, we would discuss them with you and come to an agreement on additional fees prior to undertaking the work. *We assure you that you will have no surprises.*

Fees for additional services that are outside the scope of this proposal range from \$100-\$412 per hour dependent on the level of staffing required.



## ESTIMATED HOURS AND COSTS

Below are the estimated number of hours we believe it will take to perform the 2022 financial statement audit for the Charter Township of Orion. It is our policy to perform audits in the most efficient manner possible, thus reducing the number of hours and creating as little disruption to the Township as possible.

### BASIC FINANCIAL AUDIT INCLUDING PENSIONS

ROLE	NAME	HOURS	STANDARD RATE	TOTAL STANDARD
Partner	Paul Bailey	34	\$350	\$11,900
EQR	Karen Shafik	6	\$350	\$2,100
Senior	Jamie Herms	150	\$225	\$33,750
Staff	TBD	185	\$150	\$27,750
Clerical	TBD	25	\$60	\$1,500
Total		400		\$77,000
Government Discount 25%				(\$19,000)
<b>Total</b>				<b>\$58,000</b>

You will note that approximately 190 hours (48%) of the total hours will be completed by a Partner or Senior who have a minimum of 10 years of experience providing services to government clients. The team assigned also has previous experience auditing the Charter Township of Orion.

We are available for consultation during the year, and we encourage the Township to utilize this service. **There is no charge/or telephone inquiries that can readily be answered.** Topical research, written communication, meetings, etc. will be billed at our standard hourly rates.

The price above assumes that the Township's records balance and agree to supporting/subsidiary records and that the Township prepares various schedules. Should the Township need our assistance in any of these areas, we will bill you at our per diem rates. The price is also based on the professional statements and auditing requirements known as of the date of this proposal. Should new standards require additional procedures, we will arrive at any additional cost before any services are provided.

### FEE SUMMARY

SERVICES	2022	2023	2024	2024	2025
Audit of the General Purpose Financial Statements	\$58,000	\$60,000	\$62,000	\$64,000	\$66,000
Single Audit, if required*	\$8,000	\$8,000	\$8,500	\$9,000	\$9,500
Total	\$66,000	\$68,000	\$70,500	\$73,000	\$75,500



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## REQUEST FOR PROPOSALS AUDIT SERVICES



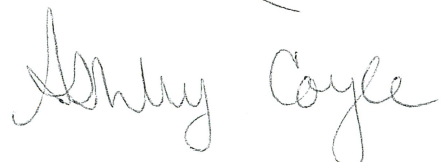
Opening Date: Friday, September 22, 2022 – 12:00 p.m.

Bidder	Cost Proposal	Notes
Booy Rehmann Robson	P. 10 & pricing sheet	
Andrews Hoyer Parlik	P. 21 & Pricing Sheet	
Maner Costerison #1	P. 22-23 & 30-33	<del>received</del>
Maner Costerison #2	P. 22-23 & 30-33	
UHY	P. 24-28 & 49	
Yeo & Yeo	P. 23 & Pricing Sheet	

Opening Witnessed By:

Date Bids Opened:

9/22/22

  
 Penny Ariz  
 Ashley Coyle





## Agenda Item Summary

**To:** Board of Trustees  
**From:** Ashley Coyle, Budget & Procurement Director  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 5, 2022  
**Subject:** Resolution - Dissolution of General Capital Improvement (Fund 401) & Municipal Building Fund (Fund 470)

☒ Consent ☐ Pending

### REQUEST

To dissolve the General Capital Improvement Fund (Fund 401) and the Municipal Building Fund (Fund 470) at the end of 2022, with any remaining funds and assets to be transferred to the General Fund (Fund 101).

### REASON

The General Capital Improvement fund was setup to track capital projects independently from the various funds. Because the accounting is streamlined within individual funds, it makes sense to close this 'general' capital fund and have the various individual funds take accounting responsibility for their individual assets. This fund will not be receiving any additional revenue.

The Municipal Building Fund was opened to account for the Municipal Complex independently. Because the Township received bond proceeds, keeping the bond funding separate was essential. Now that the Municipal Complex is complete it makes sense to dissolve this fund.

As stated above, any remaining funds and assets would be transferred to the General Fund and funds would be recognized within the General Fund's Fund Balance.

This recommendation is being made by the Budget & Procurement Director and the Accounting Controller.

### PROCESS

At the end of 2022, the controller will make the appropriate journal entries to dissolve both funds and recognize the funds and assets in the General Fund.

### RECOMMENDATION (MOTION)

I move to approve the Resolution to Dissolve the General Capital Improvement Fund (Fund 401) and the Municipal Building Fund (Fund 470) as of December 31, 2022, with all remaining assets and/or funds to be transferred to the General Fund (Fund 101) as of that date.

**CHARTER TOWNSHIP OF ORION  
COUNTY OF OAKLAND STATE OF MICHIGAN**

**RESOLUTION TO DISSOLVE FUNDS AND  
TRANSFER REMAINING FUNDS**

At a regular meeting of the Township Board of the Charter Township of Orion, Oakland County, Michigan (the “Township”), held on the 17th day of October 2022.

PRESENT:

ABSENT:

The following Resolution was offered by \_\_\_\_\_ and seconded by \_\_\_\_\_:

**WHEREAS**, the 401 General Capital Improvement Fund was set up to track capital projects independently from the various funds; and

**WHEREAS**, the accounting is now streamlined with individual funds and the General Capital Improvement Fund will not be receiving any additional revenue; and

**WHEREAS**, the Township Board of Trustees has determined it is in the best interest of the Township and its residents to close out the 401 General Capital Improvement Fund and have the various individual funds take accounting responsibility for their individual assets by the end of 2022; and

**WHEREAS**, the 470 Municipal Building Fund was an independent fund opened to hold the bond proceeds for the construction of the Municipal Complex; and

**WHEREAS**, the construction of the Municipal Complex is complete, and the Township Board of Trustees has determined it is in the best interest of the Township and its residents to close out the 470 Municipal Building Fund; and

**WHEREAS**, the Township Board of Trustees hereby agrees to transfer all funds from the 401 General Capital Improvement Fund to the 101 General Fund and remaining individual, non-cash assets transferred to the various individual funds assigned accounting responsibility for their individual assets; and to transfer all funds and assets from the 470 Municipal Building Fund to the 101 General Fund effective as of December 31, 2022.

**NOW THEREFORE BE IT RESOLVED**, the Charter Township of Orion Board of Trustees hereby determines the 401 General Capital Improvement Fund and 470 Municipal Building Fund, shall be dissolved as of December 31, 2022; and

**BE IT FURTHER RESOLVED**, all remaining funds of the 401 General Capital Improvement Fund are to be transferred to the 101 General Fund and remaining individual, non-cash assets transferred to the various individual funds assigned accounting responsibility for their individual assets; and all remaining assets and/or funds of the 470 Municipal Building Fund are to be transferred to the 101 General Fund, as of December 31, 2022.

RESOLUTION DECLARED ADOPTED.

YEAS: \_\_\_\_\_

NAYS: \_\_\_\_\_

ABSTENTIONS: \_\_\_\_\_

**CERTIFICATION**

STATE OF MICHIGAN       )  
  ) ss  
COUNTY OF OAKLAND    )

I hereby certify that the foregoing is a true and complete copy of a Resolution adopted at a regular meeting of the Charter Township of Orion, Oakland County, Michigan, on the 17th day of October 2022, the original of which is on file in my office.

IN WITNESS WHEREOF, I have hereunto affixed my official signature this \_\_\_\_\_ day of October 2022.

\_\_\_\_\_  
Clerk Penny Shults  
Charter Township of Orion





# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** William Basigkow, Water & Sewer Superintendent  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 5, 2022  
**Subject:** Orion, Stoney, Conklin Watermain

☒ Consent ☐ Pending

### REQUEST

To approve the attached Orion, Stoney, Conklin Watermain double-roundabout engineering estimate of watermain extension.

### REASON

The RCOC is proposing to construct a double-roundabout at Orion Road, Stoney Creek Road, and Conklin Road in 2024. The Township intends to extend the existing watermain outside the limits of the road construction and to loop two existing subdivisions together.

### PROCESS

The extension work is considered non-participating under the federal guidelines, therefore, the cost to design and construct will be the responsibility of Orion Township. The total cost anticipated will be approximately \$215,608.00.

### BUDGET

Fund Name:	592 - Water & Sewer
Purchase Order Number:	22-0786 - Construction 22-0787 – OHM 22-0789 – G2 Consulting
Budget Adjustment Needed:	<input checked="" type="checkbox"/>

Project/Grant Tracking?	<input type="checkbox"/>
Expected Invoice Date:	11/1/2022
Reviewed by Budget Director:	<input checked="" type="checkbox"/>

ACCOUNT NUMBER/NAME	AMENDED BUDGET	AVAILABLE BALANCE	COST	REMAINING BUDGET
592-556-976.001 – Capital Outlay - Water	\$22,000.00	\$9,154.36	\$215,608.00	\$(206,453.64)

### RECOMMENDATION (MOTION)

Approve the Orion, Stoney, Conklin Watermain double-roundabout engineering plans and estimate of watermain extension and authorize the Budget & Procurement Director to make a budget adjustment in the amount of \$215,608.00 with funds coming from the Water & Sewer Fund's Fund Balance.

## memorandum

**Date:** August 25, 2022

**To:** Jeff Stout, Director Department of Public Services

**From:** Mark Landis, Project Manager

**Re:** Orion Stoney Conklin Watermain Engineering

As you are aware, the RCOC is proposing to construct a double roundabout at Orion Road, Stoney Creek Road, and Conklin Road in 2024. There is an existing watermain that the Township desires to extend beyond the limits of construction, so that future extensions will not impact the new road network. In addition, there is also an opportunity to provide a looped connection for Stoney Pointe Circle. This work is considered non-participating under the federal aid guidelines so the cost to design and construct will be the responsibility of Orion Township.

Per discussions with RCOC, the Township will be able to insert the engineering plan sheets into their overall bid package. Preparation of specifications and an estimate will also be required. RCOC is providing the topographic survey for our use in preparing the plans. Alternatively, the Township could explore the option to bid this work out separately in an effort to obtain lower unit prices associated with a local contract vs. MDOT LAP bidding.

The project will include approximately 160 lf of 12" watermain and 140 lf of 8" watermain along with valves, hydrants, services, and appurtenances.

Based on our conceptual cost estimate prepared August 4, 2022, we anticipate the total project cost to be approximately \$215,000



Orion Township GIS  
Utilities

- Legend
- Sanitary Manholes
  - Collector
  - Water Hydrant
  - Hydrant
  - Line
  - Water Fittings
  - Hydrant
  - Water Main
  - Major
  - Minor
  - Tax Parcels - Assessor Attributes
  - Municipal District



Source: Data provided by Orion Township, OHM Advisors, and other entities depending on the community/subject matter. OHM Advisors does not warrant the accuracy of the data and/or the map. This document is intended to depict the approximate spatial location of the mapped features within the Community and all use is strictly at the user's own risk.

Coordinate System: WGS 1984 Web Mercator Auxiliary Sphere

Map Published: August 25, 2022







# OPINION OF PROBABLE PROJECT COST

## ORCHARD, HILTZ & McCLIMENT, INC.

34000 Plymouth Road, Livonia, Michigan, 48150

Telephone: (734) 522-6711 FAX: (734) 466-4557

PROJECT: Orion-Stoney-Conklin Watermain  
 LOCATION: Intersection of Orion, Stoney, and Conklin  
 WORK: WM before road improvements

DATE: August 25, 2022  
 PROJECT #: 0121-22-0090  
 ESTIMATOR: JL  
 CHECKED BY: ML  
 CURRENT ENR:

ITEM CODE	DESCRIPTION	UNIT	TOTAL	UNIT PRICE	COST
1100001	Mobilization, Max	LSUM	1	\$ 16,000.00	\$ 16,000.00
2020003	Tree, Rem, 37 inch or Larger	Ea	2	\$ 2,000.00	\$ 4,000.00
2040055	Sidewalk, Rem	Syd	23	\$ 13.00	\$ 299.00
3020010	Aggregate Base, 4 inch	Syd	27	\$ 17.00	\$ 459.00
8030044	Sidewalk, Conc, 4 inch	Sft	200	\$ 7.00	\$ 1,400.00
8120170	Minor Traf Devices	LSUM	1	\$ 10,000.00	\$ 10,000.00
8167002	_Turf Establishment, Performance	Sta	1	\$ 1,500.00	\$ 1,500.00
8230040	Fire Hydrant	Ea	1	\$ 5,000.00	\$ 5,000.00
8230091	Hydrant, Rem	Ea	1	\$ 750.00	\$ 750.00
8230156	Water Main, DI, 8 inch, Tr Det G	Ft	80	\$ 250.00	\$ 20,000.00
8230166	Water Main, DI, 12 inch, Tr Det G	Ft	160	\$ 300.00	\$ 48,000.00
8230245	Water Serv, Long	Ea	2	\$ 1,000.00	\$ 2,000.00
8237001	_Water Main, DI, 8 inch, Bore	Ft	60	\$ 300.00	\$ 18,000.00
8237050	_Tapping Sleeve, 16 inch by 8 inch, Valve and Well	Ea	1	\$ 15,000.00	\$ 15,000.00
8267050	_Crew Day	Ea	10	\$ 820.00	\$ 8,200.00
Construction Subtotal:					\$ 150,608.00
CONTINGENCY ( 20% )					\$ 30,200.00
DESIGN ENGINEERING (10%)					\$ 15,100.00
CONSTRUCTION ENGINEERING (10%)					\$ 15,100.00
MATERIALS TESTING (3%)					\$ 4,600.00
<b>TOTAL OPINION OF PROBABLE PROJECT COST =</b>					<b>\$ 215,608.00</b>



# Charter Township of Orion

2525 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Aaron Whatley, Parks & Recreation Director  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 7, 2022  
**Subject:** Purchase of Gator Utility Vehicle - Parks & Recreation Department

☒ Consent ☐ Pending

### REQUEST

The request before the board is authorization to purchase a new John Deere Gator Utility Vehicle to be used by the Parks Department at a net cost of \$9,438.34.

### REASON

The equipment is being purchased to replace aging equipment. Please see attached quote from Tri-County Equipment for detailed specifications.

### PROCESS

Bids were obtained through the MIDeal Bid Program. Dollars for this purchase were included in the 2022 budget. Equipment pricing is \$13,438.34; however, a \$4,000.00 trade in allowance reduces the cost to \$9,438.34. Because delivery cannot take place this year, these dollars will be transferred to the 2023 budget.

### BUDGET

Fund Name:	208 - Park/Recreation
Purchase Order Number:	22-0791
Budget Adjustment Needed:	<input type="checkbox"/>

Project/Grant Tracking?	<input type="checkbox"/>
Expected Invoice Date:	3/1/2023
Reviewed by Budget Director:	<input checked="" type="checkbox"/>

ACCOUNT NUMBER/NAME	AMENDED BUDGET	AVAILABLE BALANCE	COST	REMAINING BUDGET
208-751-977.000 – Capital Outlay - Equipment	\$10,000.00	\$10,000.00	\$9,438.34	\$561.66

### RECOMMENDATION (MOTION)

Board action would be to authorize the purchase of a new John Deere Gator Utility Vehicle from Tri-County Equipment, Inc., at a net cost not to exceed \$9,438.34.



**Customer:**

**Quotes are valid for 30 days from the creation date or upon contract expiration, whichever occurs first.**

**A Purchase Order (PO) or Letter of Intent (LOI) including the below information is required to proceed with this sale. The PO or LOI will be returned if information is missing.**

- Vendor: Deere & Company
- ☐ 2000 John Deere Run  
Cary, NC 27513
  - ☐ Signature on all LOIs and POs with a signature line
  - ☐ Contract name or number; or JD Quote ID
  - ☐ Sold to street address (no PO box)
  - ☐ Ship to street address (no PO box)
  - ☐ Bill to contact name and phone number
  - ☐ Bill to address
  - ☐ Bill to email address (required to send the invoice and/or to obtain the tax exemption certificate)
  - ☐ Membership number if required by the contract

**For any questions, please contact:****Cody Wiggins**

Tri County Equipment, Inc.  
3120 N. Lapeer Road  
Lapeer, MI 48446

Tel: 810-664-3798

Fax: 810-664-7246

Email: [codywiggins@tricountyequipment.net](mailto:codywiggins@tricountyequipment.net)

Quotes of equipment offered through contracts between Deere & Company, its divisions and subsidiaries (collectively "Deere") and government agencies are subject to audit and access by Deere's Strategic Accounts Business Division to ensure compliance with the terms and conditions of the contracts.



ALL PURCHASE ORDERS MUST BE MADE OUT  
TO (VENDOR):  
Deere & Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580  
UEID: FNSWEDARMK53

ALL PURCHASE ORDERS MUST BE SENT  
TO DELIVERING DEALER:  
Tri County Equipment, Inc.  
3120 N. Lapeer Road  
Lapeer, MI 48446  
810-664-3798  
jddealer@tricityequipment.net

### Quote Summary

**Prepared For:**  
CHARTER TOWNSHIP OF ORION  
2323 JOSLYN RD  
LAKE ORION, MI 48360  
Business: 248-391-0304  
pross@oriontownship.org

**Delivering Dealer:**  
Tri County Equipment, Inc.  
Cody Wiggins  
3120 N. Lapeer Road  
Lapeer, MI 48446  
Phone: 810-664-3798  
codywiggins@tricityequipment.net

**Quote ID:** 27495063  
**Created On:** 23 September 2022  
**Last Modified On:** 05 October 2022  
**Expiration Date:** 23 October 2022

Equipment Summary	Suggested List	Selling Price	Qty	Extended
JOHN DEERE GATOR™HPX615E (Model Year 2023)	\$ 15,099.25	\$ 13,438.34 X	1 =	\$ 13,438.34
<b>Contract:</b> MI Ag, Grounds, and Roadside 071B7700085 (PG 3W CG 22)				
<b>Price Effective Date:</b> November 6, 2020				

**Equipment Total** **\$ 13,438.34**

Trade In Summary	Qty	Each	Extended
2010 JOHN DEERE HPX - M0HPXGX080004	1	\$ 4,000.00	\$ 4,000.00
PayOff			\$ 0.00
Total Trade Allowance			\$ 4,000.00
<b>Trade In Total</b>			<b>\$ 4,000.00</b>

\* Includes Fees and Non-contract items

### Quote Summary

Equipment Total	\$ 13,438.34
Trade In	\$ (4,000.00)
SubTotal	<b>\$ 9,438.34</b>
Est. Service	\$ 0.00
Agreement Tax	
Total	\$ 9,438.34
Down Payment	(0.00)

108

Salesperson : X \_\_\_\_\_

Accepted By : X \_\_\_\_\_

Confidential



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**ALL PURCHASE ORDERS MUST BE MADE OUT  
TO (VENDOR):**

Deere & Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580  
UEID: FNSWEDARMK53

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**ALL PURCHASE ORDERS MUST BE SENT  
TO DELIVERING DEALER:**

Tri County Equipment, Inc.  
3120 N. Lapeer Road  
Lapeer, MI 48446  
810-664-3798  
jddealer@tricountyequipment.net

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Rental Applied (0.00)

**Balance Due \$ 9,438.34**

Salesperson : X \_\_\_\_\_

Accepted By : X \_\_\_\_\_



# Selling Equipment

Quote Id: 27495063      Customer Name: CHARTER TOWNSHIP OF ORION

**ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):**

Deere & Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580  
UEID: FNSWEDARMK53

**ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:**

Tri County Equipment, Inc.  
3120 N. Lapeer Road  
Lapeer, MI 48446  
810-664-3798  
jddealer@tricountyequipment.net

## JOHN DEERE GATOR™ HPX615E (Model Year 2023)

Hours:

Suggested List \*

Stock Number:

\$ 15,099.25

Contract: MI Ag, Grounds, and Roadside 071B7700085 (PG  
3W CG 22)

Selling Price \*

\$ 13,438.34

Price Effective Date: November 6, 2020

\* Price per item - includes Fees and Non-contract items

Code	Description	Qty	List Price	Discount%	Discount Amount	Contract Price	Extended Contract Price
57G8M	GATOR™ HPX615E (Model Year 2023)	1	\$ 11,199.00	11.00	\$ 1,231.89	\$ 9,967.11	\$ 9,967.11
<b>Standard Options - Per Unit</b>							
001A	US/Canada	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
0505	Build To Order	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
1012	High-Performance All-Terrain (HPAT) Tires	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
2007	Standard Bench Seat - Black	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
2350	Park Position in Transmission	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
3001	Cargo Box with Paint and Rear Reflectors	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
3100	Cargo Box Power Lift	1	\$ 874.00	11.00	\$ 96.14	\$ 777.86	\$ 777.86
4000	OPS with Nets	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
4030	Black Poly Roof	1	\$ 470.00	11.00	\$ 51.70	\$ 418.30	\$ 418.30
4249	Less Front Brush Guard	1	\$ 0.00	11.00	\$ 0.00	\$ 0.00	\$ 0.00
<b>Standard Options Total</b>			<b>\$ 1,344.00</b>		<b>\$ 147.84</b>	<b>\$ 1,196.16</b>	<b>\$ 1,196.16</b>
<b>Dealer Attachments/Non-Contract/Open Market</b>							
BM25922	OPS Abrasion Resistant Full Windshield	1	\$ 595.99	11.00	\$ 65.56	\$ 530.43	\$ 530.43
BM25553	Beacon Light	1	\$ 257.87	11.00	\$ 28.37	\$ 229.50	\$ 229.50
BM24089	Occupant Protective Structure (OPS) Switch Bank	1	\$ 78.11	11.00	\$ 8.59	\$ 69.52	\$ 69.52
BM26182	Beacon Light Harness Kit	1	\$ 72.76	11.00	\$ 8.00	\$ 64.76	\$ 64.76
BUC10681	WARN VRX 3500 lb Winch	1	\$ 647.36	11.00	\$ 71.21	\$ 576.15	\$ 576.15



# Selling Equipment

Quote Id: 27495063      Customer Name: CHARTER TOWNSHIP OF ORION

**ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):**

Deere & Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580  
UEID: FNSWEDARMK53

**ALL PURCHASE ORDERS MUST BE SENT TO DELIVERING DEALER:**

Tri County Equipment, Inc.  
3120 N. Lapeer Road  
Lapeer, MI 48446  
810-664-3798  
jddealer@tricountyequipment.net

BUC10695 Winch Kit, Receiver Mount 3500 lb	1	\$ 292.11	11.00	\$ 32.13	\$ 259.98	\$ 259.98
BM22775 Side Tool Rack	1	\$ 339.19	11.00	\$ 37.31	\$ 301.88	\$ 301.88
BM22841 Heavy-Duty Front Brush Guard	1	\$ 272.86	11.00	\$ 30.01	\$ 242.85	\$ 242.85
<b>Dealer Attachments Total</b>		<b>\$ 2,556.25</b>		<b>\$ 281.18</b>	<b>\$ 2,275.07</b>	<b>\$ 2,275.07</b>
<b>Value Added Services Total</b>		<b>\$ 0.00</b>			<b>\$ 0.00</b>	<b>\$ 0.00</b>
<b>Total Selling Price</b>		<b>\$ 15,099.25</b>		<b>\$ 1,660.91</b>	<b>\$ 13,438.34</b>	<b>\$ 13,438.34</b>



## Trade-in

**Quote Id:** 27495063**Customer Name:** CHARTER TOWNSHIP OF ORION**ALL PURCHASE ORDERS MUST BE MADE OUT TO (VENDOR):**

Deere & Company  
2000 John Deere Run  
Cary, NC 27513  
FED ID: 36-2382580  
UEID: FNSWEDARMK53

<b>2010 JOHN DEERE HPX</b> <b>SN# M0HPXGX080004</b>	
<b>Machine Details</b>	
<b>Description</b>	<b>Net Trade Value</b>
2010 JOHN DEERE HPX	\$ 4,000.00
SN# M0HPXGX080004	
Your Trade In Description	
<b>Additional Options</b>	
Hour Meter Reading	1441
<b>Total</b>	<b>\$ 4,000.00</b>



## Agenda Item Summary

**To:** Board of Trustees  
**From:** Donni Steele, Township Treasurer  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 11, 2022  
**Subject:** Matured, Called and Purchases of Securities & Bonds for Water/Sewer and General Accounts. Annual Investment Summary from Robinson Capital

☒ Consent ☐ Pending

### REQUEST

Please Review. If you have any questions, or would like to receive additional and supporting documentation, please contact me anytime.

### REASON

To report to the Board the investments for Water/Sewer and General Accounts with Robinson Capital. Report all called/matured and purchased securities & bonds for water, sewer, and general investment funds through Robinson Capital for September 2022.

### PROCESS

Robinson Capital is our Investment Advisor, and they will continue to make investment purchases on our behalf—safety, liquidity, and yield, in that order.

Please also review Robinson's monthly commentary.

### RECOMMENDATION (MOTION)

Receive and File

Robinson Capital Management  
Orion Township General Account  
9-01-2022 To 9-30-2022

**CALLED/MATURED**

Trade Date	Settle Date	Quantity
---------------	----------------	----------

There were no Called/Matured bon

**PURCHASES**

Trade Date	Settle Date	Quantity
---------------	----------------	----------

There were no purchases in Septen

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Security	Amount	CALLED/MATURED
----------	--------	----------------

nds in September

Security	Amount
----------	--------

nber.



Robinson Capital Management  
Orion Township Water & Sewer  
9-01-2022 To 9-30-2022

**CALLED/MATURED**

Trade Date	Settle Date	Quantity	Security	Amount	CALLED/MATURED
---------------	----------------	----------	----------	--------	----------------

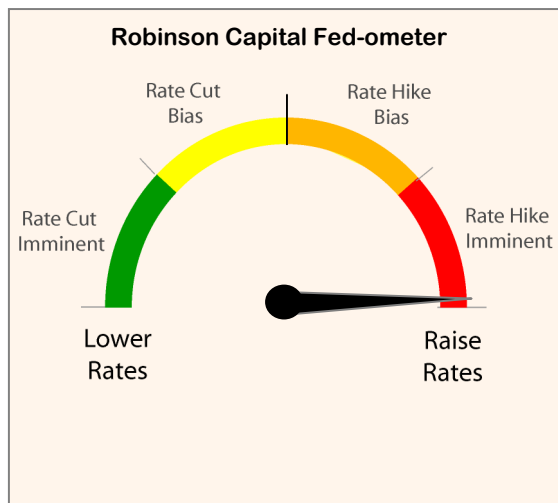
There were no Called/Matured bonds in September.

**PURCHASES**

Trade Date	Settle Date	Quantity	Security	Amount
---------------	----------------	----------	----------	--------

There were no purchases in September.

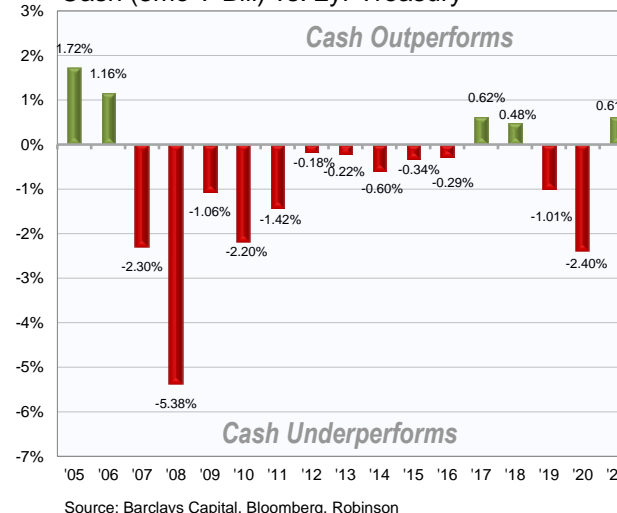
## Federal Reserve Stance



The Federal Reserve, in keeping with the trend from their previous two meetings, hiked interest rates by 0.75% in September. While the Fed is not slated to meet again until the first week of November, the Fed Funds rate is poised to continue higher into the end of 2022. In spite of leading economic indicators pointing towards weakness, the Fed continues to cite job gains, low unemployment rates and elevate core inflation as reasons to hike rates.

## Performance

### Cash (3mo T-Bill) vs. 2yr Treasury

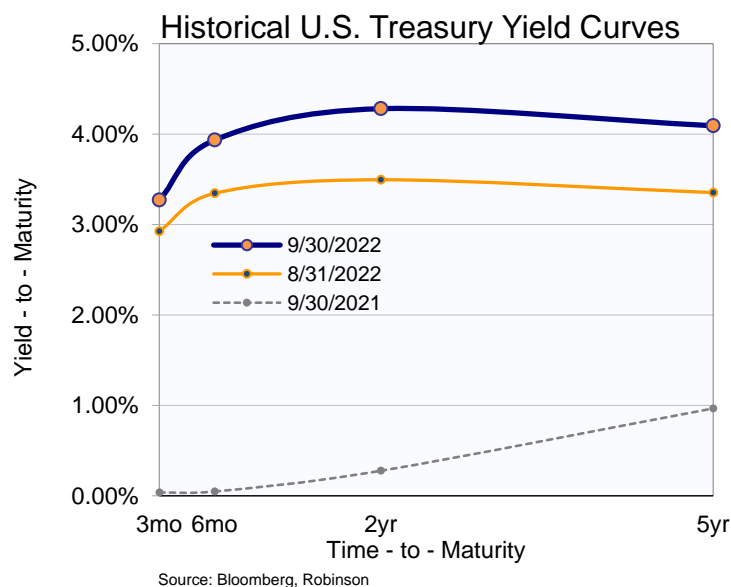


The 2-Year Treasury continue to post its lowest Year-over-Year returns in 40+ years.

	Returns	
	September	1yr
3mT-Bill	0.22%	0.62%
2y Tsy	-1.12%	-5.10%

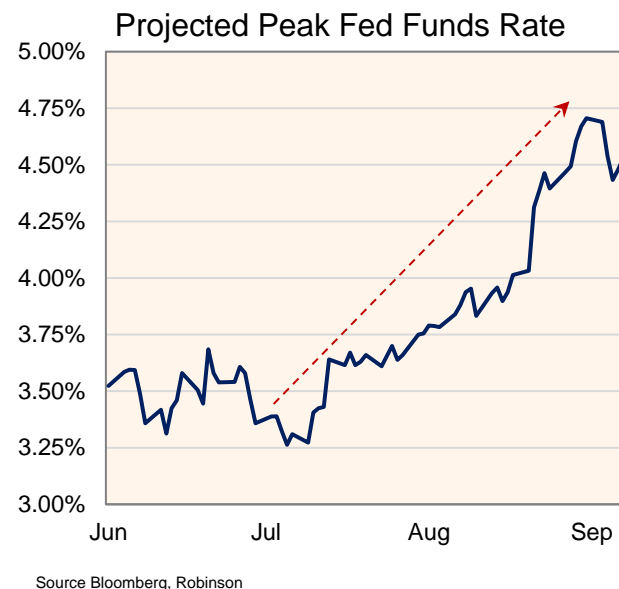
118

## Yield Curve



Interest rates climbed higher in August as 2 and 5-Year yields rose around 0.75% each. As a reminder how quick things can change, a year ago there were no forecasted interest rate hikes, but since then rates are up 4%.

## Graph of the Month

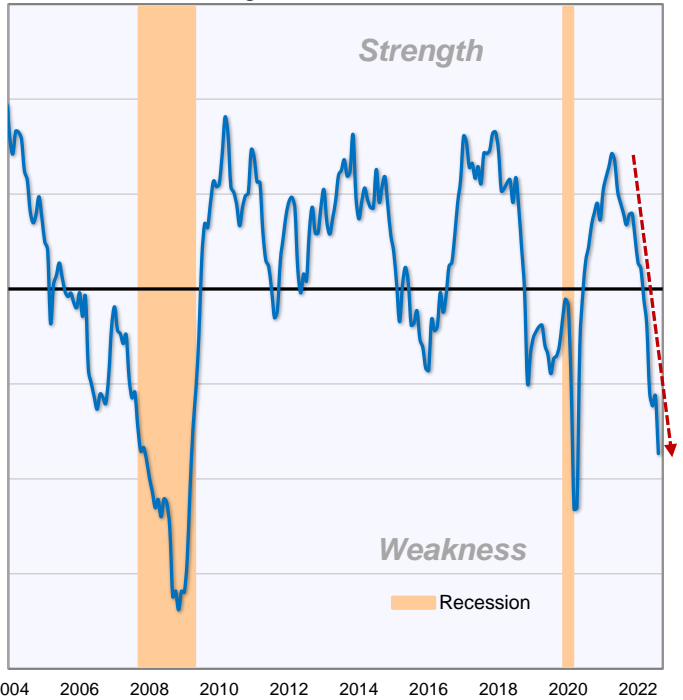


The best place to evaluate the market's expectation for interest rates at specified future dates is the Fed Fund futures market, which calculates the peak expected rate. The Fed Funds futures market is sensitive to economic data and statements from the Fed. After a sharp rise, the peak rate has fallen by 0.25% over the last two weeks.

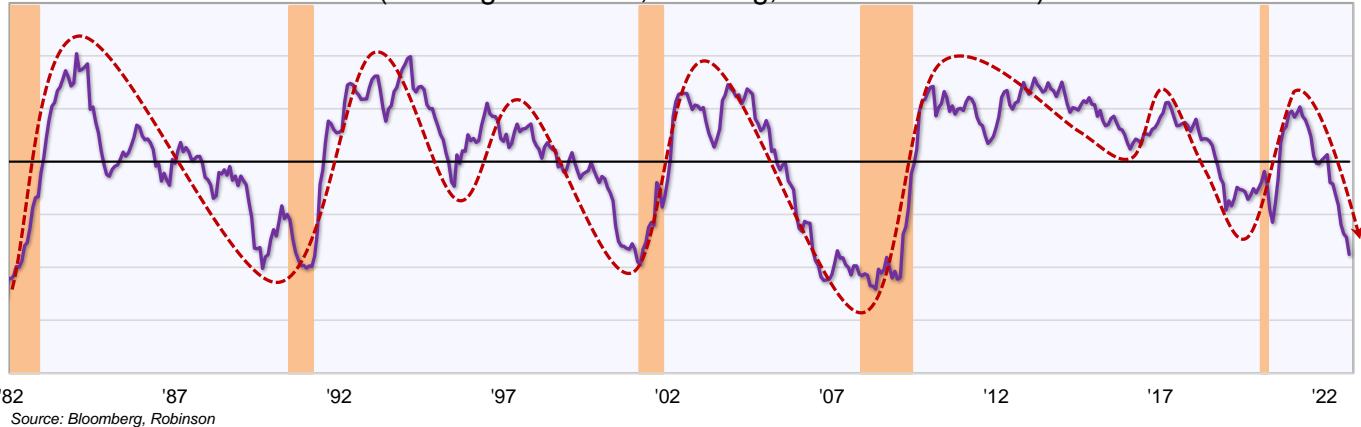
## Economic Comments

- Market Review:** The Robinson Leading Economic Index made another move lower in September and now sits at levels last seen during both the Great Recession and right after COVID pandemic outbreak. The housing market has rolled over sharply with the recent rapid rise in mortgage rates and forward-looking business metrics continued their 2022 trend of heading lower. One reason the trajectory of interest rates in the major world economies continues to dominate market headlines is because historically, the negative impacts of higher interest rates on economic investment and growth show up with a "lag", months later. Central banks across the world have undertaken a sharp, synchronized rate hike cycle which does not bode well for economies in the coming 12 months. Despite the current and obvious incoming global economic weakness, the Federal Reserve has remained steadfast that inflation and the job market will ultimately be the deciding factors on interest rate trajectory.
- Inflation:** Since Declining commodity prices, improving supply chains and on overall cloudy business outlook has helped to bring down many business input costs. As a result, the Producer's Price Index and the Business Price Plans Index have decreased over last 3 months (see bottom left). The big question now is where inflation ultimately falls to over the next 12 months. While inflationary operations issues are making progress, labor costs currently pose one of the biggest inflation hazards to businesses.
- Employment:** Wage inflation is essentially a function of the quantity and quality of qualified workers for a particular job. Right now, small businesses are reporting the labor market is making job openings the hardest to fill in the last 50 years (see bottom right).

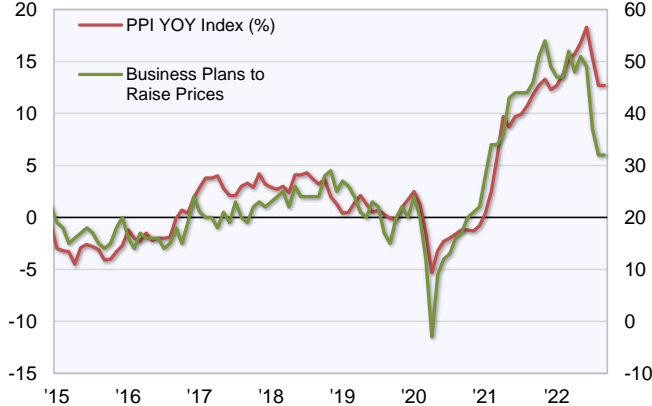
## Robinson Leading Economic Index



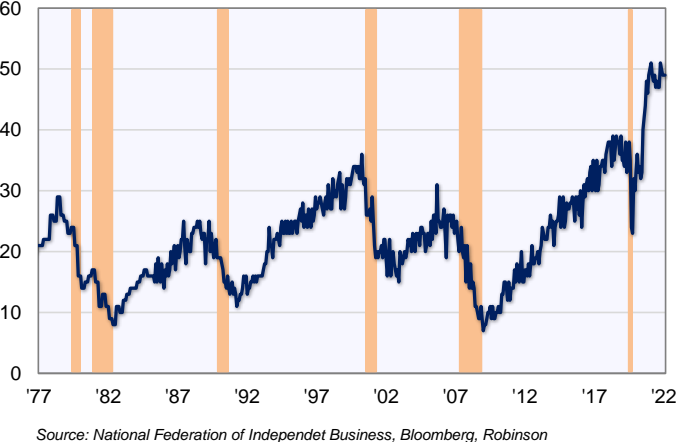
## Robinson Combined Index (Leading Economic, Housing, Recession Models)



## Business Inflation



## Small Business Job Openings Hard to Fill



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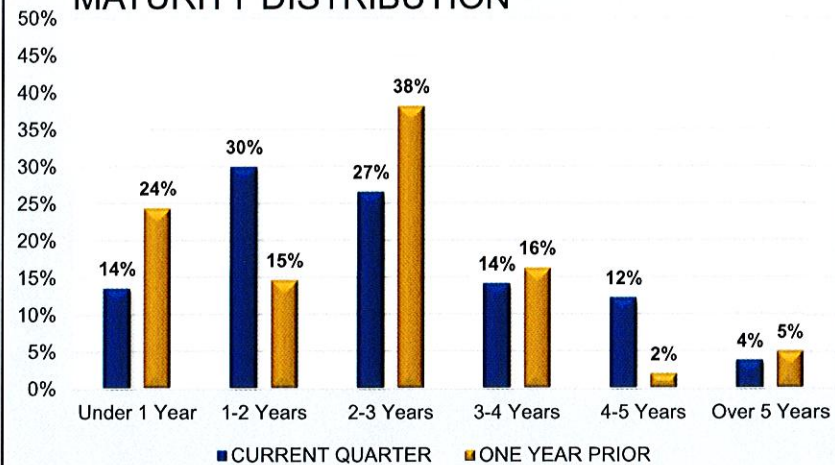
# CHARTER TOWNSHIP OF ORION SUMMARY

As of June 30, 2022

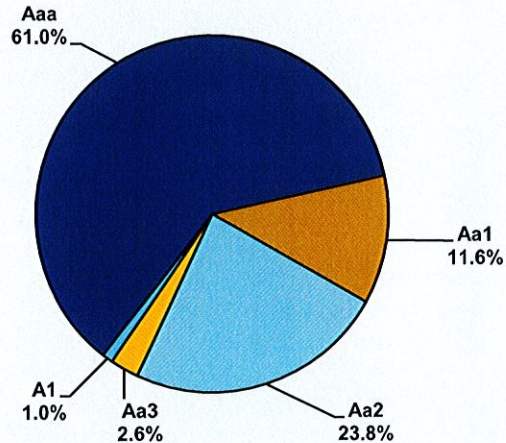
## QUARTERLY PORTFOLIO CHARACTERISTICS

PORTFOLIO MARKET VALUE	\$15,047,243
NUMBER OF HOLDINGS	49
YIELD TO MATURITY	1.60%
ESTIMATED ANNUAL INCOME	\$200,767
AVERAGE COUPON (%)	1.52%
AVERAGE MATURITY (Yrs)	2.56
MODIFIED DURATION	3.69
AVERAGE CREDIT RATING	Aa1

## MATURITY DISTRIBUTION

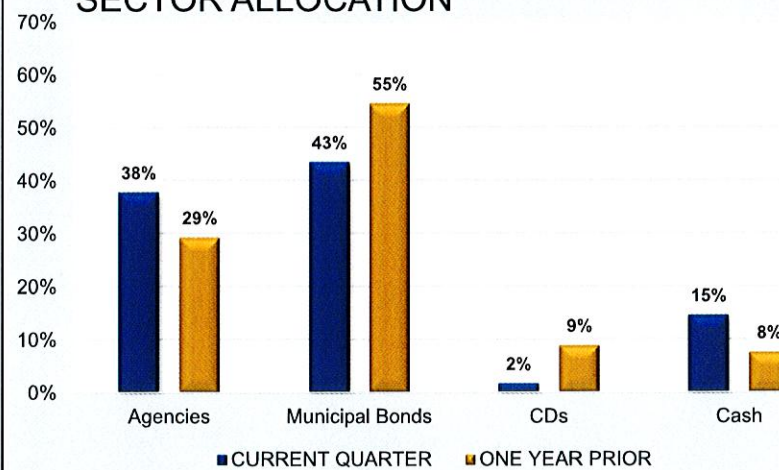


## CREDIT QUALITY BREAKDOWN



Source: Moody's and S&P  
CDs over \$250,000 = NR

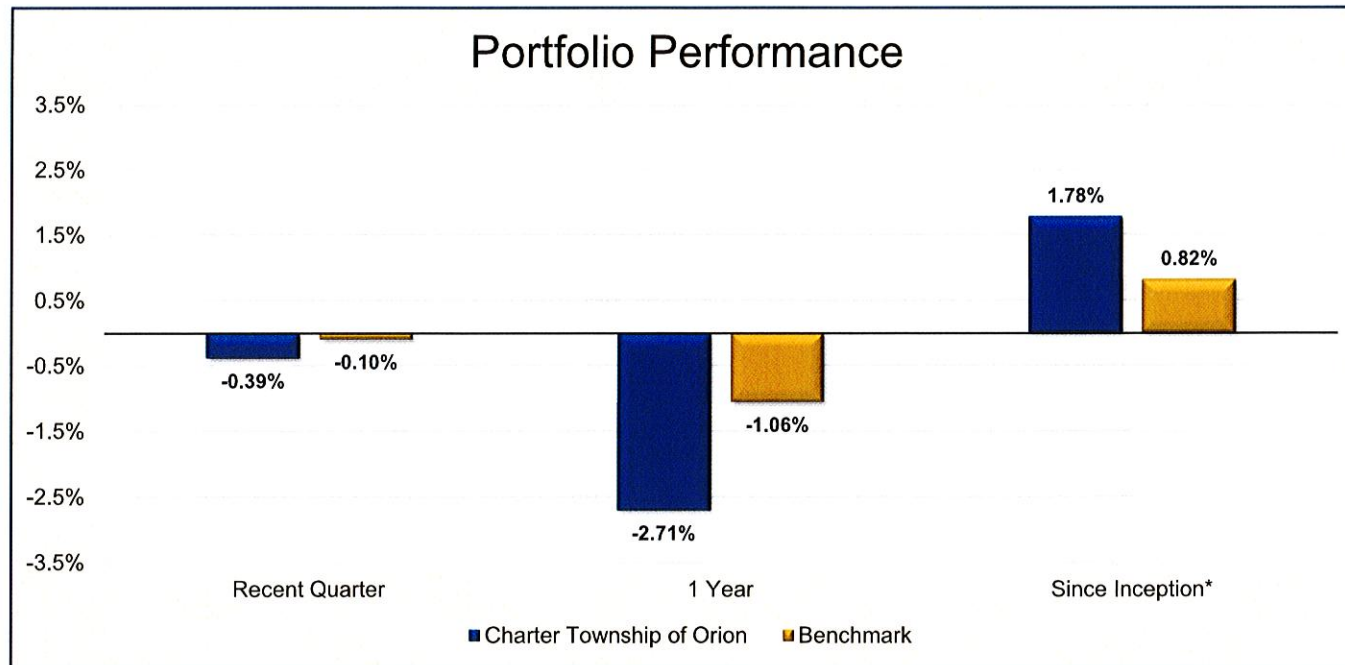
## SECTOR ALLOCATION



120

# CHARTER TOWNSHIP OF ORION PERFORMANCE

Portfolio	Returns		
	Recent Quarter	1 Year	Since Inception*
Charter Township of Orion	-0.39%	-2.71%	1.78%
Benchmark	-0.10%	-1.06%	0.82%
<b>Return Differential</b>	<b>-0.29%</b>	<b>-1.65%</b>	<b>0.96%</b>



\* Inception Date is 02/28/2019.

Portfolio performance is gross of fees unless otherwise indicated.

All returns are annualized unless otherwise indicated.

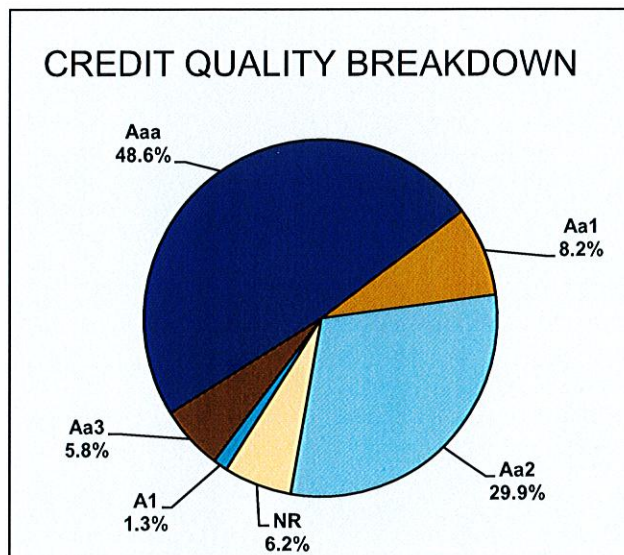
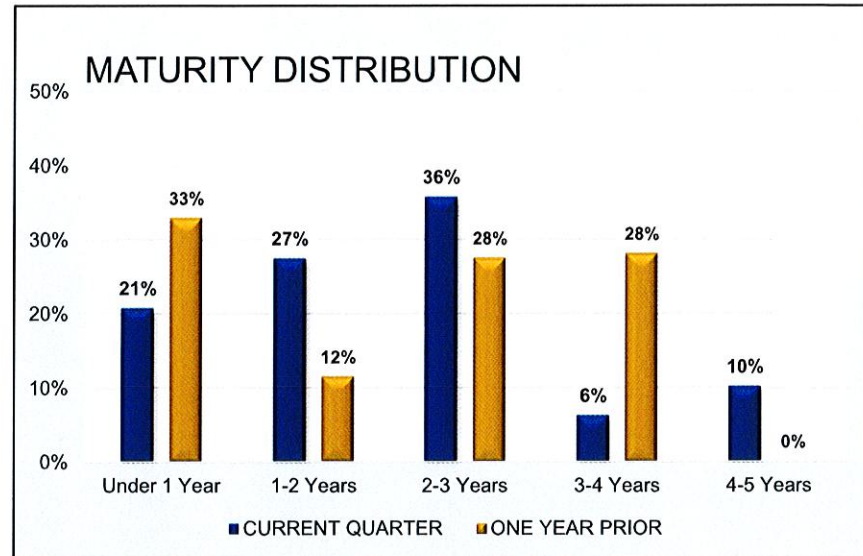
Benchmark is a blended index of Barclay's 3-Month T-Bill (66%) and the 1-3 year U.S. Government Index (33%).



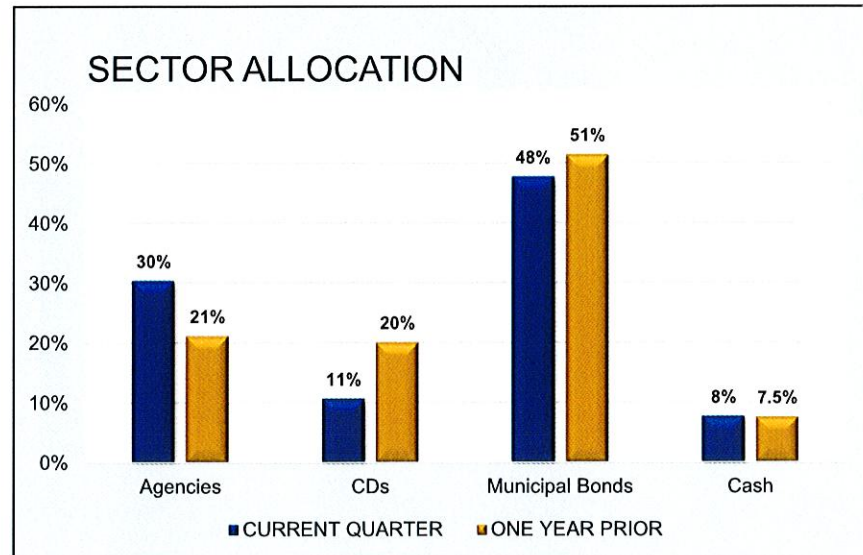
# CHARTER TOWNSHIP OF ORION WATER & SEWER SUMMARY

## QUARTERLY PORTFOLIO CHARACTERISTICS

PORTFOLIO MARKET VALUE	\$11,161,478
NUMBER OF HOLDINGS	44
YIELD TO MATURITY	1.40%
ESTIMATED ANNUAL INCOME	\$152,891
AVERAGE COUPON (%)	1.38%
AVERAGE MATURITY (Yrs)	2.8
MODIFIED DURATION	4.15
AVERAGE CREDIT RATING	Aa1

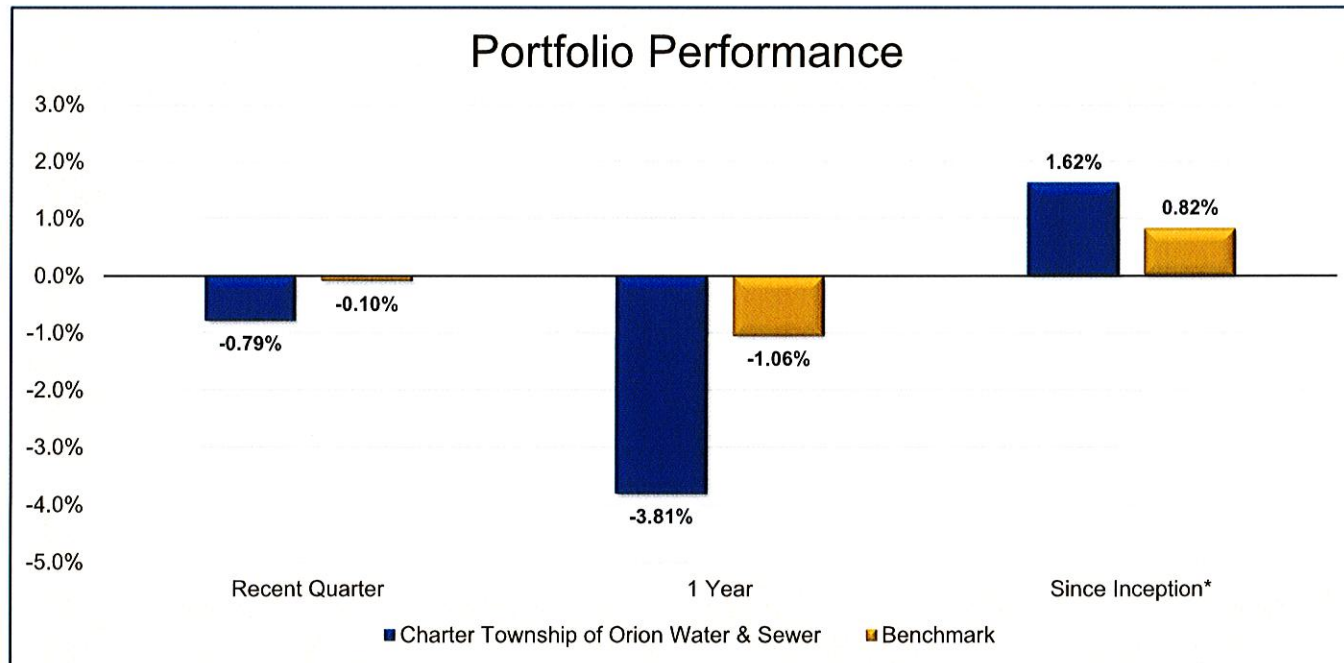


Source: Moody's and S&P  
CDs over \$250,000 = NR



## CHARTER TOWNSHIP OF ORION WATER & SEWER PERFORMANCE

Portfolio	Returns		
	Recent Quarter	1 Year	Since Inception*
Charter Township of Orion Water & Sewer	-0.79%	-3.81%	1.62%
Benchmark	-0.10%	-1.06%	0.82%
<b>Return Differential</b>	<b>-0.69%</b>	<b>-2.75%</b>	<b>0.80%</b>



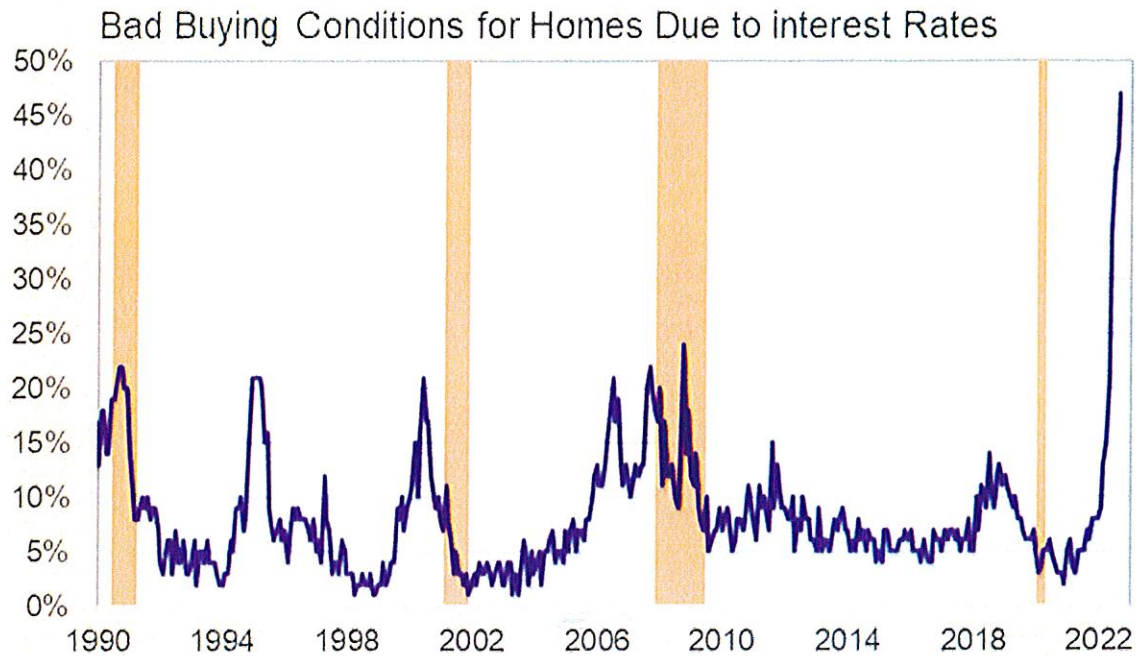
123

\* Inception Date is 02/28/2019.

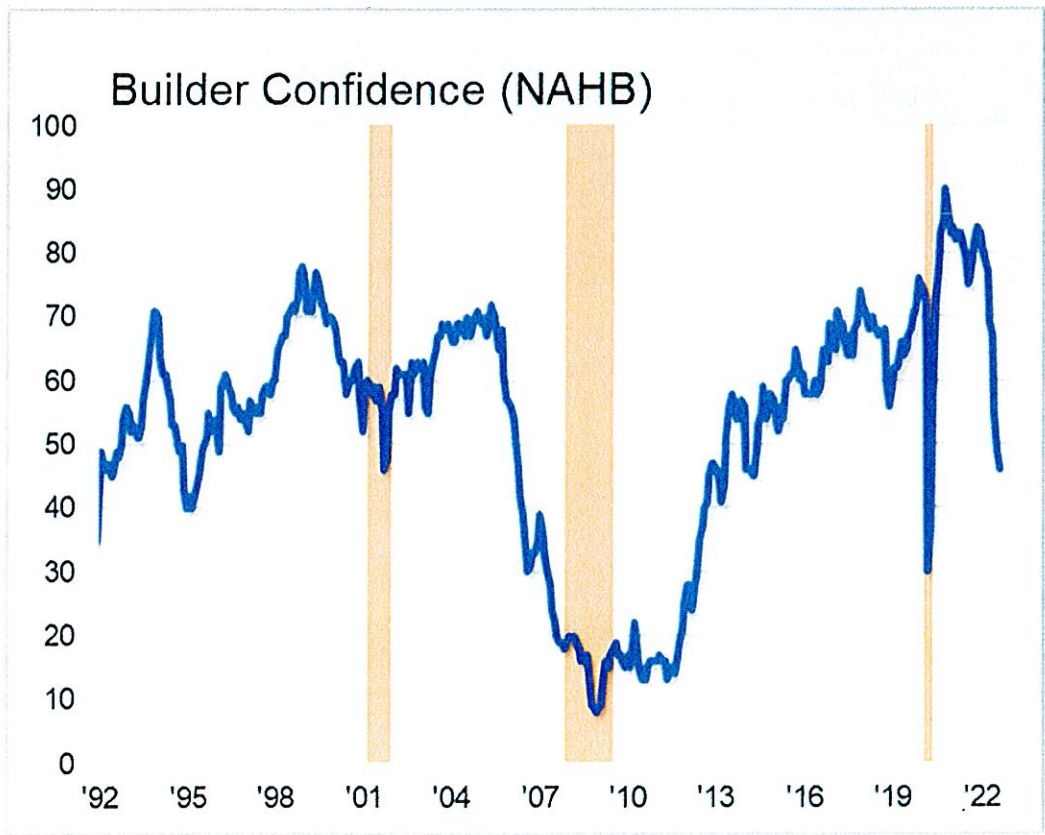
Portfolio performance is gross of fees unless otherwise indicated.

All returns are annualized unless otherwise indicated.

Benchmark is a blended index of Barclay's 3-Month T-Bill (66%) and the 1-3 year U.S. Government Index (33%).

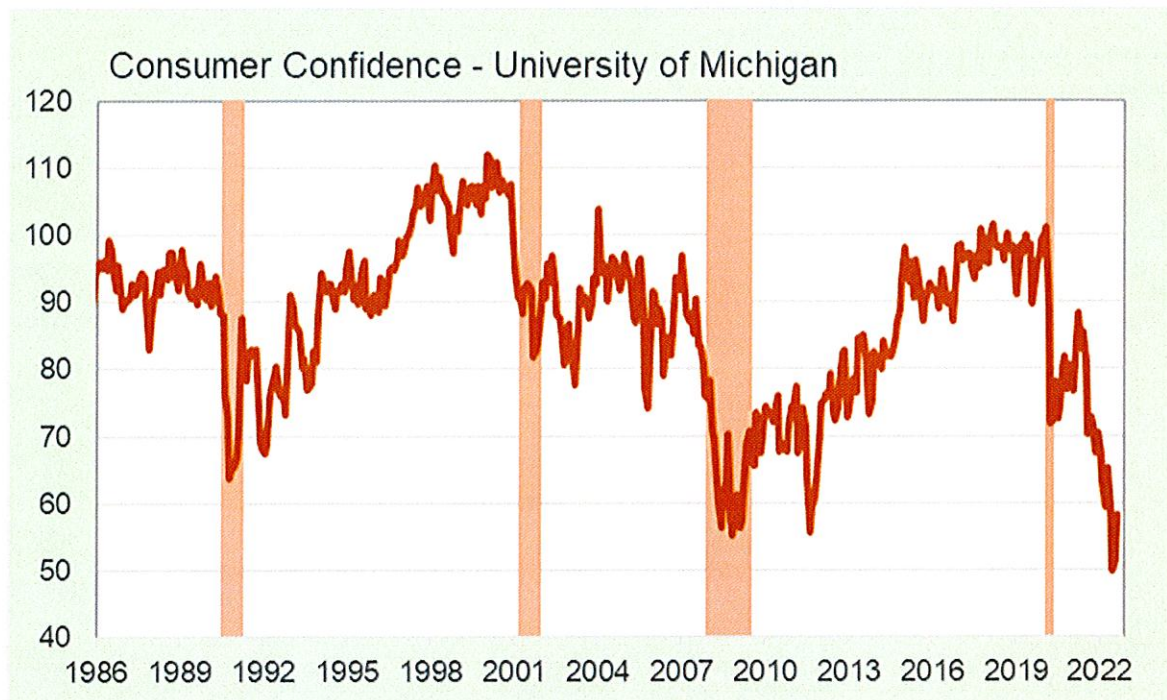


Source: University of Michigan, Bloomberg, Robinson



Source: Bloomberg, National Association of Homebuilders, Robinson





Source: Bloomberg, Conference Board, University of Michigan, Robinson



Source: Bloomberg, University of Michigan, Robinson



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Penny Shults, Township Clerk  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 12, 2022  
**Subject:** Request for Temporary Street Closure - Hi Dale Drive

---

☒ Consent ☐ Pending

### REQUEST

Attached, please find the request for board approval to temporarily close off Bald Mountain Rd. from Hi Dale Dr. to Hi Valley Dr. on Monday, October 31, 2022 from 5:00 p.m. to 7:30 p.m.

### REASON

The neighborhood wishes to host a Halloween event. They do not plan to have any structures in the road that would not allow for quick passage of emergency vehicles.

### PROCESS

Click or tap here to enter text.

### RECOMMENDATION (MOTION)

Board action would be to adopt the attached resolution allowing the temporary closure of Bald Mountain Rd. from Hi Hill Dr. to Hi Valley Dr. from 5:00 p.m. to 7:30 p.m. on October 31, 2022, subject to compliance with all Township requirements, and direct the Clerk to forward a copy of the resolution to the Road Commission.





## Charter Township of Orion

2525 Joslyn Rd., Lake Orion, MI 48360

### Request for Street Closure

Date: 10/06/22

Contact Person: Madeline Lafave

Address: 3830 Hi Dale Drive, Lake Orion, 48360

Contact Phone # 734-716-9050

Street to be Closed (attach map): Bald Mountain Rd from Hi Hill Drive to Hi Valley Drive

Date & Time of Closure: October 31st, 5pm - 7:30pm

Reason for Closure: Neighborhood Halloween Event (Trick or Treat Street)

---

#### Review Comments

Fire Chief \_\_\_\_\_

DPW Director \_\_\_\_\_

OCSD \_\_\_\_\_

Return By: ASAP ☺

for Board Meeting to be held \_\_\_\_\_

Return Completed Form & Petitions to:

Orion Township Clerk's Office  
2525 Joslyn Rd.  
Lake Orion, MI 48360

## Temporary Street Closure

for Trick or Treat Street Event

[illegible]

BO  
KP  
BU  
YR  
~~GR~~  
PR  
~~FR~~  
MW  
PC  
~~FG~~  
84



Road Commission for Oakland County  
Department of Permit and Special Uses

**RESOLUTION**

*To be used by government units in connection with applications for a permit to temporarily close a county road for a parade or similar activity or for banners or similar objects to overhang the traveled way of the road.*

RESOLVED, that Penny S. Shults, Township Clerk, is hereby authorized to make application to the Road Commission for Oakland County on behalf of the Charter Township of Orion in the County of Oakland, Michigan, for the necessary permit(s) to barricade Bald Mountain Rd in the Hi-Hill Subdivision, on Thursday, October 31, 2022 from 5:00 p.m. to 7:30 p.m., to hold a subdivision Trick-or-Treat Street event, and that the Charter Township of Orion in the County of Oakland, Michigan, will faithfully fulfill all permit requirements, and shall save harmless, indemnify, defend and represent the Board of Road Commissioners against any and all claims for bodily injury or property damage, or any other claim arising out of or related to operations authorized by such permit(s) as issued.

***Certification:*** I, Penny S. Shults, Clerk of the Charter Township of Orion, do hereby certify that the foregoing is a true copy of a resolution adopted by the Charter Township of Orion Board of Trustees at a Regular Meeting held on Monday, October 17, 2022, at 7:00 p.m. at Orion Township Municipal Complex, 2323 Joslyn Rd., Lake Orion, Michigan 48360.

Signed: \_\_\_\_\_  
Penny S. Shults, Clerk  
Charter Township of Orion  
Date: \_\_\_\_\_



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Penny Shults, Township Clerk  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 13, 2022  
**Subject:** Set Election Inspector Training Pay

☒ Consent ☐ Pending

### REQUEST

Request would be to set the Election Inspector Training Pay at \$25.00 per training session

### REASON

Due to the added responsibilities and training needed, brought on each of the Election Workers, it is the recommendation for the rate to be increased from \$15.00 to \$25.00 for training.

### PROCESS

This was discussed by the Election Commission at the October 13, 2022 Election Commission meeting and a recommendation was made to set the training fee at \$25.00 per training session with Board of Trustee approval. No budget adjustment will be necessary.

### BUDGET

Fund Name:	101 - General
Purchase Order Number:	Enter PO Number.
Budget Adjustment Needed:	<input type="checkbox"/>

Project/Grant Tracking?	<input type="checkbox"/>
Expected Invoice Date:	Click or tap to enter a date.
Reviewed by Budget Director:	<input checked="" type="checkbox"/>

ACCOUNT NUMBER/NAME	AMENDED BUDGET	AVAILABLE BALANCE	COST	REMAINING BUDGET
101-262-703 – Nonsupervisory Salaries	\$30,000.00	\$12,894.31	\$2000.00	\$10,894.31

### RECOMMENDATION (MOTION)

Board action would be to set the Election Inspector Training pay at \$25.00 per training session effective October 1, 2022.





## Agenda Item Summary

**To:** Board of Trustees  
**From:** Donni Steele, Township Treasurer  
Tammy Girling, Planning & Zoning Director  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 10, 2022  
**Subject:** Payment in Lieu of Construction of Safety Path for API Consulting PC-2021-40

---

☐ Consent ☒ Pending

### REQUEST

Following Parks and Path Advisory Committee recommendation, it is requested Board of Trustees accept a contribution of \$10,000 to the Safety Path Fund from API Consulting (PC-2021-40) in lieu of constructing a safety path in front of their property located at 339 W. Clarkston Road.

### REASON

API Consulting, located at 339 W. Clarkston Road (09-14-100-008), is adding an additional 860 square feet to their existing 550 square foot office building. According to Ordinance #78, any construction/addition to a parcel, requires the developer (owner) to install a safety path along the roadway of their property.

On April 7, 2021, this project went before the Planning Commission for waivers on specific items, including waiving placing the path. During the meeting, the PC recommended to waive the safety path construction, pending the review and recommendation by the Parks and Path Committee, as required by Safety Path Ordinance #97, Section 5B.

The Parks and Path Committee reviewed the potential for a contribution to the Safety Path Fund in lieu of construction in May 2021. However, in June 2021 the applicant made the decision to construct the path instead of asking the Board of Trustees to allow them to contribute to the Safety Path Fund and the agenda item was pulled.

The applicant has recently decided they would rather contribute in lieu of constructing and the case was discussed at the Parks and Path Committee. It is the Parks and Path Committee's recommendation to accept \$10,000 in lieu of constructing the path.

### PROCESS

The Parks and Path Committee had a meeting on May 20, 2021 and discussed that placing a safety path in front of 339 W. Clarkston Road would not be a current benefit to residents because there is not a safety path along the South side of Clarkston Road east of the Polly Ann Trail; the cost of mobilizing for a single parcel is much greater than a path along many parcels simultaneously. When the Parks and Paths Committee recently discussed this item, it was agreed to recommend the owner contribute \$10,000 to the Safety Path Fund in lieu of constructing the path.

### RECOMMENDATION (MOTION)

The recommended motion is:

"I move that in lieu of construction of an 8' safety path along the front of 339 W. Clarkston Road, the developer/owner agrees to contribute to the Orion Township Safety Path Fund \$10,000, prior to final construction and building approval process."



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Chris Barnett, Township Supervisor  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 13, 2022  
**Subject:** Gateway Signage and Streetscape

☐ Consent ☒ Pending

### REQUEST

The request is to approve the Gateway Signage and Baldwin Streetscape enhancement plans.

### REASON

The Township has been discussing developing a uniform, cohesive branding plan for the past ten years. At the June 20, 2022 Board of Trustees meeting, the Township Board awarded a bid to Signgraphix to develop gateway and wayfinding signage to establish a cohesive look for gateway signs and signage in the Township parks. Signgraphix has also developed a branding guide for both the main Township logo use and the Parks & Recreation department logo. This guide will be used by employees and provided to vendors to ensure a uniform look in all marketing/promotional materials, and wherever the Township logo is used.

Additionally, the Township has been working with Superiorscape to develop a new landscape plan for what were the wildflower beds along Baldwin Road, which did not take as expected this past season. This landscaping, along with the new gateway signage, will further enhance the look and community image once complete.

### PROCESS

Attached to this memo are both the signage plan and the Baldwin Streetscape plan, along with formal written proposals. If approved, prep-work will take place this year for the Baldwin Road plant beds, with actual planting occurring in 2023. Gateway signage and park entryway signs will be installed in 2023. It is requested that the project fees be paid with unassigned fund balance dollars from the Host Fee Fund, which is currently \$1,135,878.00.

### BUDGET

Fund Name:	417 - Host Fee
Purchase Order Number:	Set up in 2023
Budget Adjustment Needed:	<input checked="" type="checkbox"/>

Project/Grant Tracking?	<input type="checkbox"/>
Expected Invoice Date:	2023
Reviewed by Budget Director:	<input checked="" type="checkbox"/>

ACCOUNT NUMBER/NAME	2022/2023 COST	AVAILABLE UNASSIGNED FUND BALANCE	REMAINING
417-526-974.000 – Capital Outlay - Grounds	\$237,000.00	\$1,135,878.00	\$663,422
417-526-974.000 – Capital Outlay - Grounds	\$235,456.00		

### RECOMMENDATION (MOTION)

I move to approve the plans for signage and Baldwin streetscape plantings as presented, in amounts not to exceed \$237,000 for gateway/parks entry signage, and \$235,456.000 for Baldwin Road landscaping, with funds to come from



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
[www.oriontownship.org](http://www.oriontownship.org)

Phone: (248) 391-0304

the unassigned Host Fee fund balance, and authorize the Budget & Procurement director to make any necessary budget adjustments to allow for fall prep work along Baldwin Road in 2022.

## PRICE QUOTATION

*(Valid for 30 days)*

Budget Quote no.: 25841.1

Client: CHARTER TOWNSHIP OF ORION  
2323 Joslyn Road  
Lake Orion, MI 48360

Date: October 13, 2022

Project: Township Gateway and  
Park Entrance Signage

Attention: Samantha Timko

Design no.:

Presented by: Anne Vinstra

It is our pleasure to submit this quotation for budget pricing for Township Gateway and Park Entrance Signage.

**\*Budget Prices – Township Gateway Signage, Installed:**

- **Baldwin/Brown Roads** \$33,500.00  
– Location A – Primary Gateway, cultured stone base
- **Joslyn Road** (North of Brown Road intersection) \$33,500.00  
– Location B1 – Primary Gateway, cultured stone base  
– Location B2 – Small Gateway – 84", **subtract \$22,500.00**
- **Lapeer Road** (South of Grace Senior Living) \$39,500.00  
– Location C1 – Primary Gateway, cultured stone base, taller base required  
– Location C2 – Small Gateway – 84", **subtract \$26,500.00**
- **Baldwin/Indianwood Roads** – Small Gateway – 60" \$8,000.00
- **Lapeer/Dutton Roads** – Lettering & Logo Replacement on existing base \$3,000.00

**Township Gateway Signage Grand Total** **\$117,500.00**

**Value Engineered Savings:** Polyurethane Stone Base in lieu of Cultured Stone Base (3 signs)

Deduct this amount from the above total: \$21,000.00

\*Please note: removal of existing signs would be additional.

**Please see Page 2 for Parks Signage Pricing.**

## PRICE QUOTATION

*(Valid for 30 days)*

Budget Quote no.: 25841.1

Client: CHARTER TOWNSHIP OF ORION  
2323 Joslyn Road  
Lake Orion, MI 48360

Date: October 13, 2022

Project: Township Gateway and  
Park Entrance Signage

Attention: Samantha Timko

Design no.:

Presented by: Anne Vinstra

**\*Budget Prices – Park Entrance Signage:**

Cultured Stone Base

• Friendship Park	\$33,500.00
• Civic Center Park	\$33,500.00
• Jesse Decker Park	\$33,500.00
• Camp Agawam	\$16,000.00
– Custom Entrance Sign using existing stone columns.	

**Park Entrance Signage Grand Total****\$116,500.00****Value Engineered Savings:** Polyurethane Stone Base in lieu of Cultured Stone Base (3 signs)

Deduct this amount from the above total \$21,000.00

\*Please note: removal of existing signs would be additional.

Allowance for Permit Fees and City Approval Costs

*(Not included in the above total)*

\$0.00

Allowance for Engineered Drawings

*(Not included in the above total)*

\$3,000.00

Terms:

All invoices are due within 30 days of the invoice date unless prior  
arrangements have been made.



## PRICE QUOTATION

*(Valid for 30 days)*

Budget Quote no.: 25841.1

Client: CHARTER TOWNSHIP OF ORION  
2323 Joslyn Road  
Lake Orion, MI 48360

Date: October 13, 2022

Project: Township Gateway and  
Park Entrance Signage

Attention: Samantha Timko

Design no.:

Presented by: Anne Vinstra

- Conditions:
1. Permit costs, engineer sealed drawings, variance fees, and other city approval costs shall be charged to the allowance amount as stated above. Final costs for these items will be reflected in the final invoice for the project.
  2. Additional charges may be incurred if the artwork provided requires design work to prepare the image for manufacturing.
  3. Colors shall be determined from manufacturer's standard selection unless custom PMS colors have been specified in the design drawings.
  4. Client to provide PMS (Pantone) color reference number codes or paint brand reference number codes. Paint brand reference codes will be computer matched for manufacturing.
  5. Miss Dig will be notified to mark underground utilities for exterior ground sign installations along roadways. Identification of other underground utilities, not marked by Miss Dig, including sprinkler lines, is the responsibility of the property owner or tenant. SignGraphix is not responsible for damage done to utilities/sprinkler lines that have not been marked.
  6. 277 or 120 Volt primary electrical service is by others.
  7. Please be advised that the National Electrical Code (NEC 2005) establishes specific regulations regarding installation of conductors and equipment for electric signs, as described on Article 600. The NEC requires each sign to have it's own dedicated circuit rated at 20 AMPS in accordance With Article 600.5 (A). It is the responsibility of the purchaser to furnish electrical circuits and equipment that fully comply with the requirements of the NEC.
  8. Installation is based on "normal" soil conditions (in a landscaped area) free of any unseen obstructions below ground. "Winter Conditions" (i.e., snow removal, frozen ground, ice, etc) may result in additional cost to client.
  9. Installation prices are based on our ability to run electrical service from each letter, through the exterior building wall and into a clear and open working area behind the wall in order to connect the sign wiring to the primary electrical from the building.
  10. Installation of exterior vinyl requires temperatures of above 50°.
  11. Due to ultraviolet degradation and aging of the original paint, an image of the existing vinyl copy may be seen when the vinyl is removed and replaced, known as "ghosting."
  12. Installation price does not include repair or replacement of existing electrical components including, but not limited to lamps, ballasts, transformers, etc.
  13. Removal of existing exterior signs and installation of new exterior signs could result in landscape damage. Any landscape repairs needed would be by others and are not included in this contract. This includes any damage done to underground sprinkler systems.
  14. Prices are contingent upon performing all of the work as specified above.
  15. Due to the temperature sensitivity of exterior vinyl, installations will require a temperature of 50 degrees or warmer to properly adhere.
  16. Installation cost includes on site delivery. If client does not elect the installation option, the ordered items will be available for pick-up at our office in Clarkston, MI or can be shipped/delivered to the client's location for an additional cost.

**PRICE QUOTATION***(Valid for 30 days)**Budget Quote no.: 25841.1*

*Client:* CHARTER TOWNSHIP OF ORION  
2323 Joslyn Road  
Lake Orion, MI 48360

*Date:* October 13, 2022*Project:* Township Gateway and  
Park Entrance Signage*Attention:* Samantha Timko*Design no.:**Presented by:* Anne Vinstra

- 
17. Painting of exterior signs requires temperatures above 55 degrees for at least three consecutive days.
  18. SignGraphix assumes no responsibility for the structural integrity, electrical components, or overall condition of any existing signage.
- 

*We propose to manufacture and install or furnish the items described in this proposal, subject to the terms and conditions set forth above. Prices charged for services rendered and/or items manufactured are quoted based on supporting documents including, but not limited to design drawings, sign schedules, site plans, etc.*

**Design drawings and message schedules must be signed by client and returned with this signed quotation as graphic approval.**

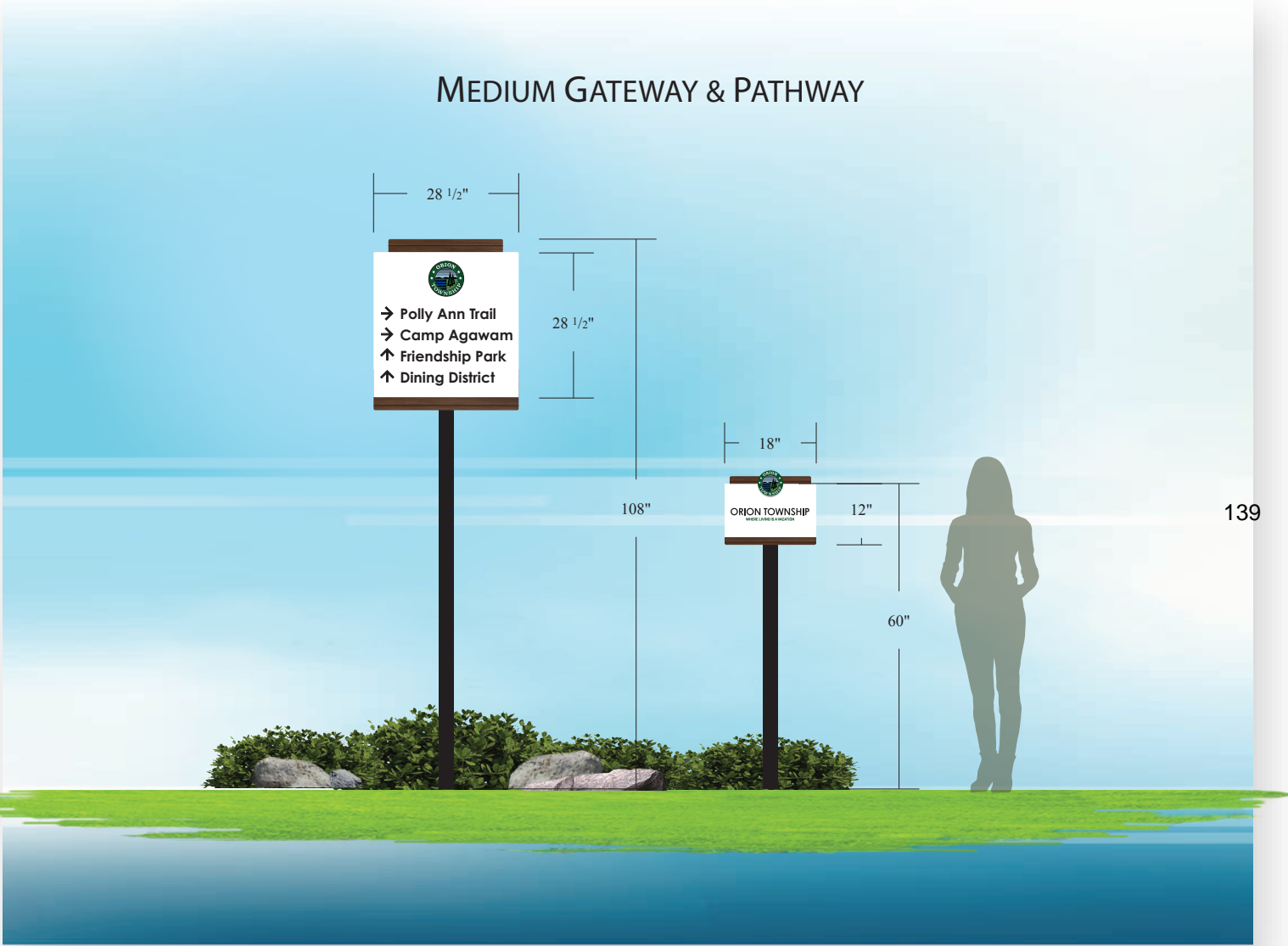
**Due to the custom nature of this order, a 50% deposit is required.**

Charter Township of Orion

SIGNATURE \_\_\_\_\_ DATE ACCEPTED \_\_\_\_\_

PRINTED NAME \_\_\_\_\_

PO/CONTRACT NUMBER \_\_\_\_\_ *(email or fax copy of PO to office)*



Eldorado Cultured Stone



Boardwalk



Montecito



Barley

Scale: 3/8" = 1'

**SIGN**graphix

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Clarkston, Michigan 48346  
(O) 248.848.1700 (F) 248.848.1722  
www.signgraphix.net

**Orion Township**

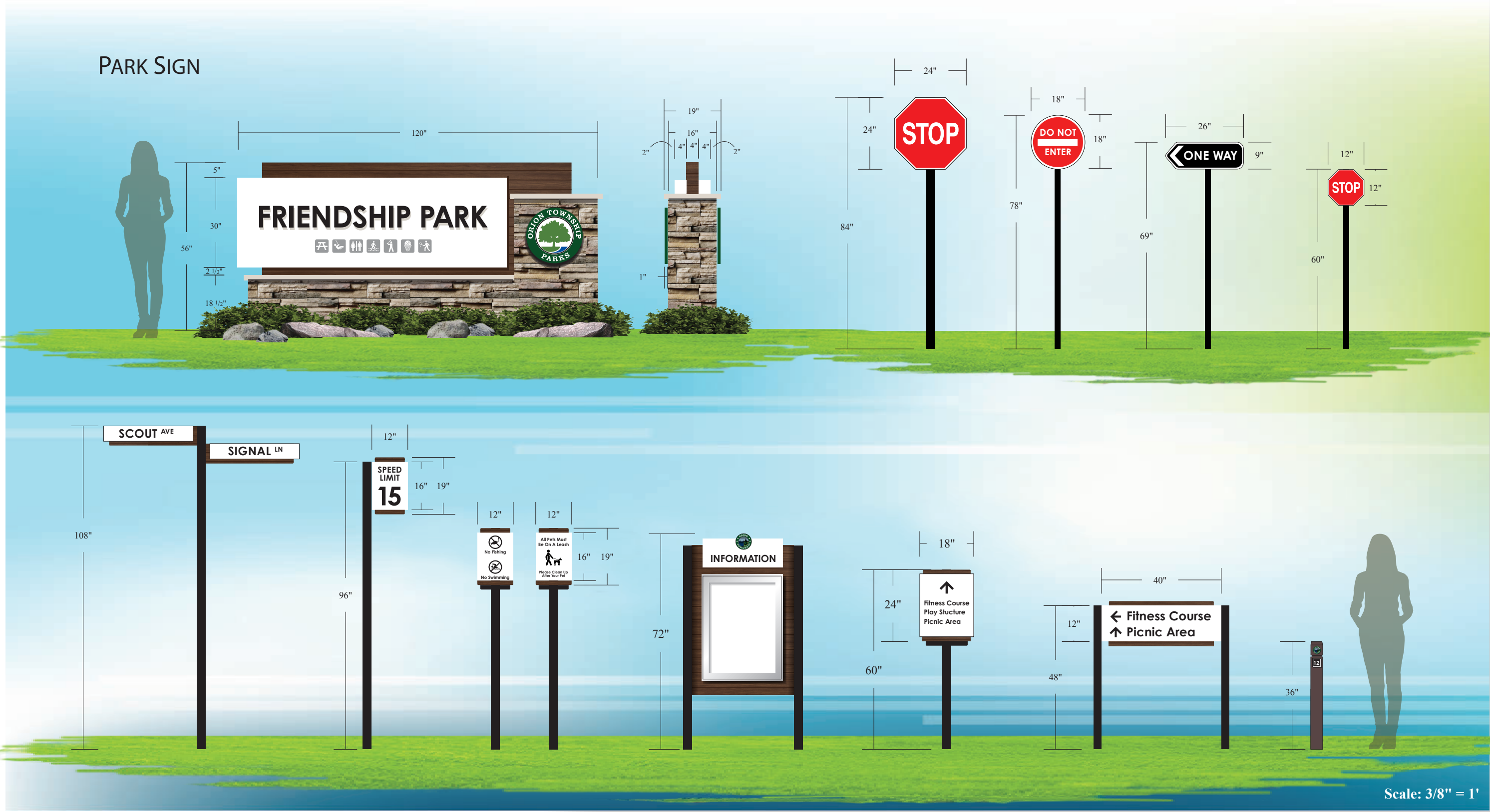
DRAWING:	23587	7-15-22	7-28-22	9-6-22	9-22-22	10-11-22A	10-13-22A
JOB:	25841	8-12-22A	8-15-22A	9-26-22	9-28-22		

CLIENT SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

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Scale: 3/8" = 1'

Scale: 3/8" = 1'

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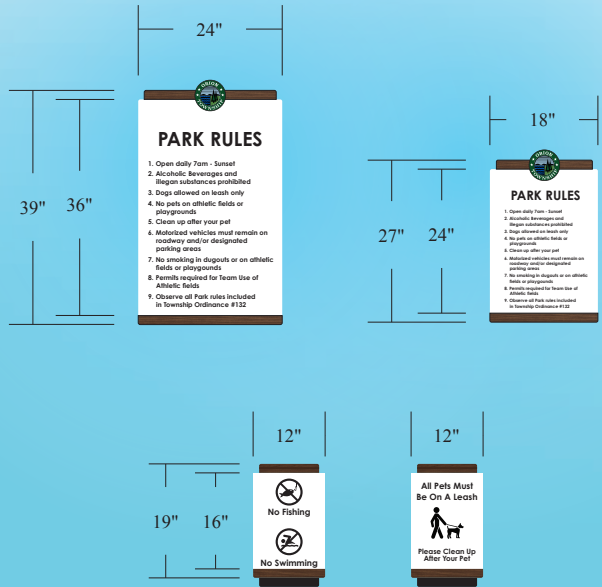
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Orion Township				
DRAWING:	7-15-22	9-6-22	10-11-22A	
23587	7-28-22	9-22-22	10-13-22A	
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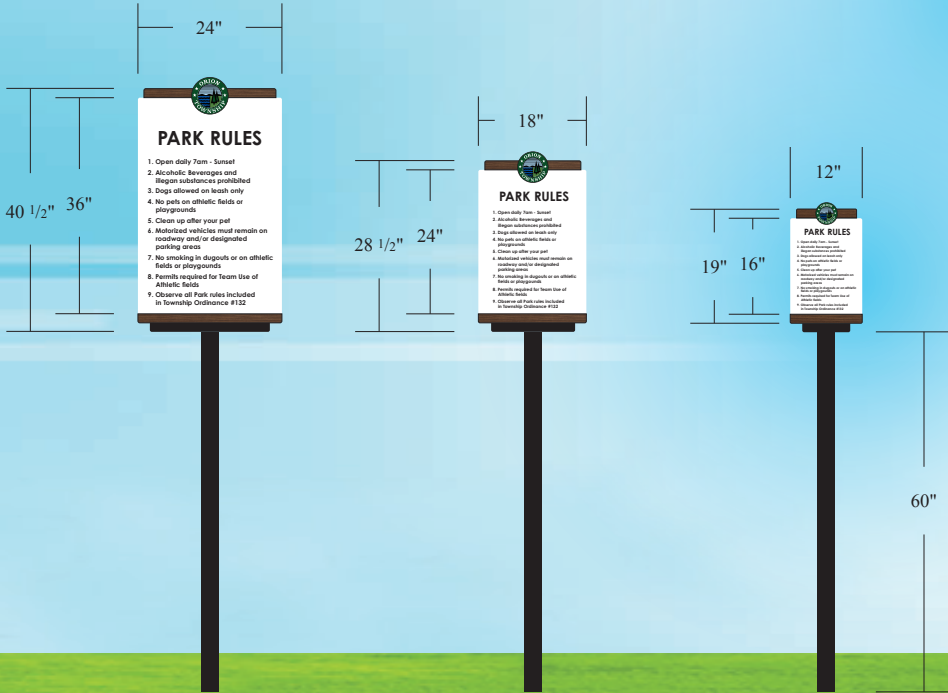
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Wall/Fence Mounted



Scale: 3/8" = 1'

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DRAWING:	7-15-22	9-6-22	10-11-22A
<b>23587</b>	7-28-22	9-22-22	
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<b>25841</b>	8-15-22A	9-28-22	

CLIENT SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

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A



B1



C1

142



D



E

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## Orion Township

DRAWING: 10-11-22  
**A-2783** 10-13-22  
JOB:  
**25841**

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**PRIMARY GATEWAY - 60128**

**BALDWIN/BROWN RDS.**

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**Orion Township**

DRAWING: 10-11-22  
**A-2783** 10-13-22  
JOB:  
**25841**

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## B1 PRIMARY GATEWAY - 60128



JOSLYN RD. OPTION 1



EXISTING

## B2 SMALL GATEWAY A - 5472



JOSLYN/BROWN RDS. OPTION 2

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Orion Township

DRAWING: 10-11-22  
**A-2783** 10-13-22  
JOB:  
25841

CLIENT SIGNATURE:

DATE:

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# C1 PRIMARY GATEWAY - 78128



LAPEER RD. OPTION 1

EXISTING

# C2 SMALL GATEWAY A - 6084



LAPEER RD BLVD. OPTION 2

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Orion Township

DRAWING: 10-11-22  
**A-2783** 10-13-22  
JOB:  
**25841**

CLIENT SIGNATURE:

DATE:

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## D REPLACEMENT LETTERS

LAPEER/DUTTON RDS.



EXISTING

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### Orion Township

DRAWING: 10-11-22  
**A-2783** 10-13-22  
JOB:  
25841

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**E** SMALL GATEWAY - 5472

INDIANWOOD/ BALDWIN RDS.

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**Orion Township**

DRAWING: 10-11-22  
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CLIENT SIGNATURE:

DATE:

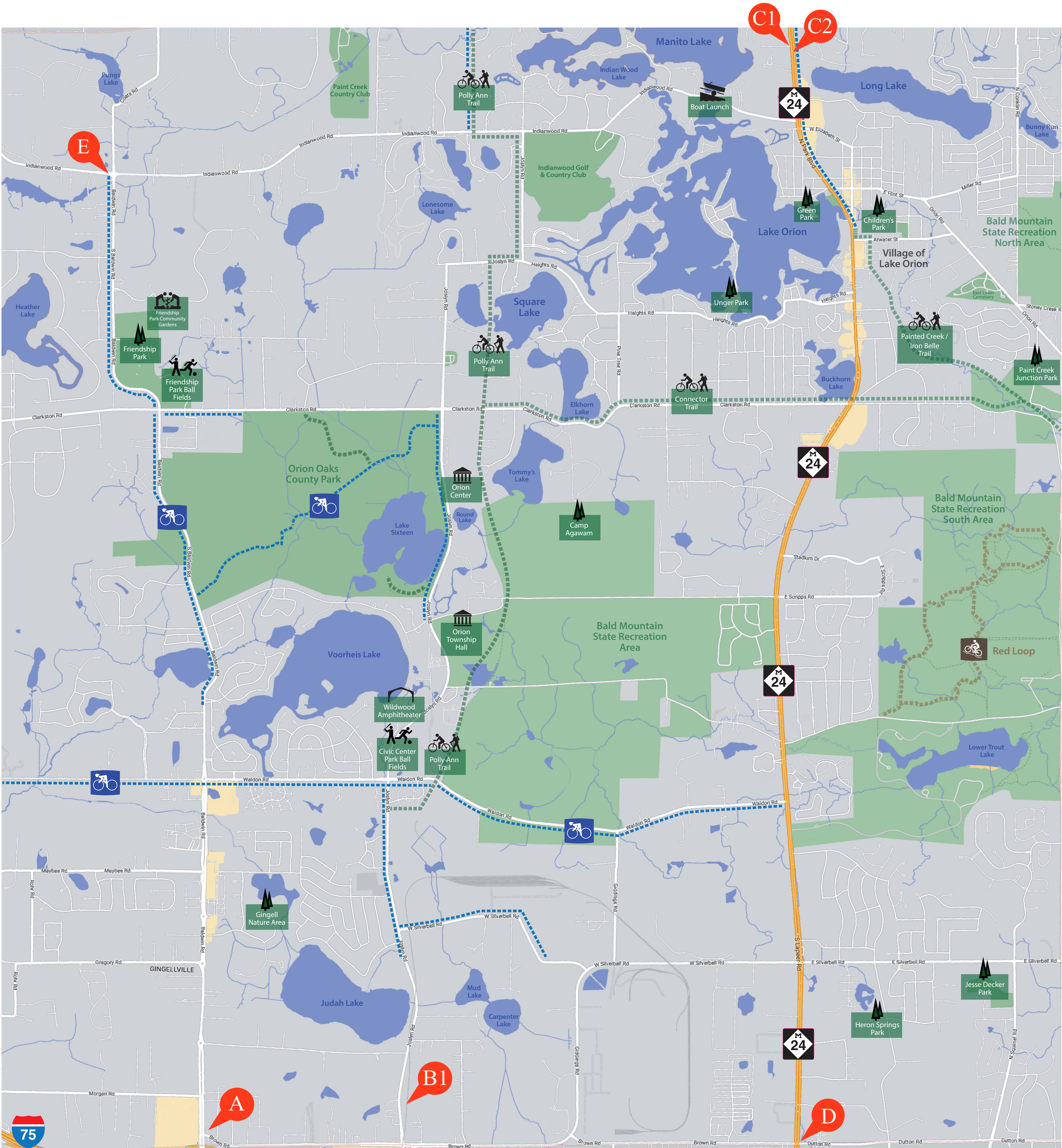
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# ORION TOWNSHIP

WHERE LIVING IS A VACATION



## KEY

- |  |   |  |   |
|--|---|--|---|
|  Paved Bike Path      |  Park        |  Community Gardens    |  Municipal Offices |
|  Walking & Bike Trail |  Ball Fields |  Outdoor Amphitheater |  Sign Locations    |





# Customer Proposal

**ORION TOWNSHIP**  
**2323 JOSLYN ROAD**  
**ORION TOWNSHIP, MICHIGAN 48360**

**Sales:** Shannon Ridley  
**Orion Township | Landscaping Services**  
 Orion charter Township, Michigan

**Est ID:** EST3326057  
**Date:** Sep-28-2022

**Email:**  
**Phone:** 248-391-0304

**WILD FLOWER ENHANCEMENTS: Brown Road to Waldon Road** **\$235,456.00**

**NOTE: Price assumes no repairs/modifications to existing irrigation system.**

**NOTE: Price includes necessary traffic control.**

1 Each	Herbicide for Existing Wild Flower Areas	
	Apply Herbicide	
	Prep Wild Flower Beds for Soil & Plants	
576 Cu. Yds.	Premium Plant Mix - Custom Compost Blend	50/50 Blend of Topsoil & Premium Compost
	Installation of Premium Plant Mix	
123 Each	Pinus mugo 'Pumilio' - Mugo Pine - #3	
384 Each	Spiraea 'Goldmound' - 15"	
305 Each	Daylily 'Stella D'Oro' - 6" pot	
1191 Each	Allium 'Summer Beauty' - 6" pot	
682 Each	Karl Foerster Feather Reed Grass - 6" pot	
193 Each	Hosta 'Sum & Substance' - 6" pot	
274 Each	Lavender 'Hidcote' - 6" pot	
370 Each	Sedum 'Autumn Joy' - 6" pot	
301 Each	Russian Sage Atriplicifolia - 6" pot	

Installation of Plant Material	
250 Cu. Yds.	Mulch - Double Shredded Hardwood
Installation of Mulch	
1500 Sq. Ft.	Seed - Typical Lawn Mix
1500 Sq. Ft.	Straw Blanket
Installation of Seed & Straw Blanket	

## CONTRACT TERMS & CONDITIONS

**1. Scope of Work and Price:** Superior Scape, Inc. ("Contractor") agrees provide \_\_\_\_\_ ("Customer") products, material and labor for the stated price pursuant to the final accepted bid and/or final approved quotation of work which are incorporated herein and made part of this contract, for improvements at \_\_\_\_\_ ("Location").

**2. Prices:** Prices valid for thirty (30) days from the date of the proposal.

**3. Payment:** One-third (1/3) of the balance is due at the beginning of the work. One-third (1/3) of the balance is due when the work is one-half (1/2) completed. The remaining balance is due upon receipt of the invoice and warranties shall not apply until Superior Scape, Inc. receives payment in full. A finance charge of one and one-half percent (1 & 1/2 %) per month (APR 18%) shall be added to unpaid invoices after 30 days.

**4. Deposit:** A deposit of \_\_\_\_\_ percent will be required prior to scheduling the landscaping. Cancellation within two (2) weeks of the scheduled installation date will result in forfeiture of Customer's deposit.

**5. Change Orders:** Any change orders with the scope of work requested by Customer will be quoted separately upon request. All approved change orders will be in writing, added to the price and included as part of this contract. A 25% re-stocking fee will be charged for any material the customer chooses to change after the contract is signed.

**6. Design:** The design is presented to show a preview of Customer's landscape at maturity. This contract reflects any and all changes made to the design at Customer's request. Contractor will use its experience and discretion in determining the spacing of plants, beds and other landscape items, taking into account plant growth, size at maturity, etc. Any requests for specific plant placement must be made prior to the commencement of the work. Due to unforeseen circumstances or actual conditions, including but not limited to grades, drainage, underground utilities, exposed foundations or customer preferences, the actual installation may vary from the design. If a problem is encountered that requires a substantial change, Superior Scape will discuss it with Customer prior to making any changes.

**7. Permits and Licenses:** Customer is responsible for complying with all local regulations and obtaining any required permits.

**8. Survey:** Contractor will assist in the design and location of the landscape, but under no circumstances will Contractor bear responsibility or liability for encroaching on property lines. Customer agrees to indemnify and defend against any claims, demands and/or law suits brought against Contractor that are based on encroachments. Bonded surveys are recommended.

**9. Underground Utilities, Sprinkler Lines, etc.:** Contractor will, when necessary, have underground public utilities located and marked. Customer must mark any other buried water and sprinkler lines or other objects. Contractor assumes no liability for damage to unmarked sprinkler lines, landscape lighting wires or any other unmarked buried lines or objects.

**10. Acceptance:** Customer will be deemed to have accepted the completed work and Contractor shall be entitled to payment in full unless Contractor receives, within ten (10) calendar days after completion of the work, written notification specifying in detail the claimed defects in material or workmanship.

**11. Access Damages:** Contractor will not be responsible for any damages to Customer's driveway if Contractor must use the driveway for access.

**12. Plant Care:** Contractor is responsible for the maintenance of plants from the planting process until the installation of plants in any one area is complete. Customer assumes responsibility for the maintenance and care of plants in each completed area of Customer's landscape (For example, if the front yard is completed on Friday, returning to start the backyard on Monday. Care of the new plants in the front yard over the weekend is Customer's responsibility). Customer



must water and maintain plants properly. Contractor will provide information on plant care upon completion of the work. Information is also available on Contractor's website, [www.superiorscape.com](http://www.superiorscape.com), and Customer may call with questions. Contractor must be notified of plants in decline prior to complete loss.

**13. Water Features:** The maintenance and care of water features varies greatly due to custom design (size, existence of plants, fish, etc.). Customer will receive information on care of any custom water feature and may call Contractor with questions.

**14. LIMITED WARRANTY:** Upon payment in full, Contractor warrants the following:

- All plant materials will be true to name and in satisfactory growing condition when planted.
- One-time only replacement of dead trees and/or shrubs up to one (1) year from the date of installation. Failure to properly water and/or maintain plants will void warranty.
- Brick pavers and wall stone construction are warranted for three (3) years from the date of installation and includes materials and labor due to cracked brick, settling or shifting of materials. A deviation grade of plus or minus (+/-) one (1) inch over a ten (10) foot span is within normal limits.
- Water pumps are guaranteed to be free of mechanical defects for one (1) year from the date of installation.

This Limited Warranty does **NOT** include the following:

- Transplanted trees, shrubs, ground covers, divisions, bulbs and/or annuals.
- Plant material damaged by animals, loss of power or malfunction of irrigation system, drought, insects, frost, extreme weather conditions, flood, storm, hail or other acts of God.
- The following plants: Bloodgood Japanese Maple, All Dogwoods, Rhododendron, Holly and Hornbeam.
- Water quality
- Efflorescence (the white-ish powder-like substance that sometimes appears on concrete products). As noted by the manufacturer, efflorescence will wash and wear off over time.

This Limited Warranty is void immediately if the materials, products and/or Contractor's labor is modified, altered, or repaired by persons other than Contractor or not used or maintained in a normal and proper manner. Contractor shall have no liability for claims made under this limited warranty which are not in writing and have not been delivered during the warranty period. Except for the limited warranty contained herein, there are no warranties, expressed or implied which extend beyond the description on the face hereof.

**15. Waiver and Release:** Customer understands that the scope of work may include the applications of insecticide, fertilization, weed control, mosquito control and/or other uses of substances that are known or may be determined in the future to be poisonous and/or harmful to humans and animals. Customer agrees to waive and release Contractor from any and all claims, demands, causes of action, suits and/or liability of any kind arising from the use of these substances.

**16. Collection:** Customer shall be responsible for any and all costs and fees, including reasonable attorney fees incurred by Contractor to collect any payment remaining unpaid or enforce any term of this contract.

**17. Notice of Furnishing and Construction Liens:** Customer acknowledges that Contractor has the right to record a Notice of Furnishing and/or Construction Liens against any real property where the scope of work is performed and enforce the liens pursuant to Michigan law.

**18. Severability:** The invalidity of any provision in this contract shall not affect the validity of any other provision of this Agreement.

**19. Applicable Law:** This Agreement shall be constructed under the laws of the State of Michigan.

**20. Entire Agreement:** The Parties agree and acknowledge that this contract contains and comprises the entire Agreement between them and that there are no promises or agreements between them other than those contained herein.

**Contractor:** \_\_\_\_\_  
Shannon Ridley

**Client:** \_\_\_\_\_

**Signature Date:** \_\_\_\_\_  
09/27/2022

**Signature Date:** \_\_\_\_\_

**Email:** Sridley@superiorscape.com





WILD FLOWER REVISIONS  
AREAS 1 & 2

BROWN ROAD TO GREGORY ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE	$1" = 20' - 0"$	PROJECT NO.	
DRAWN BY	S. RIDLEY		
CHECKED BY	T. NEWMAN	SHEET NO.	1
DATE	7.22.2022		
DATE OF PRINT			



BROWN ROAD TO GREGORY ROAD  
LANDSCAPE PLANTINGS

ORION TOWNSHIP

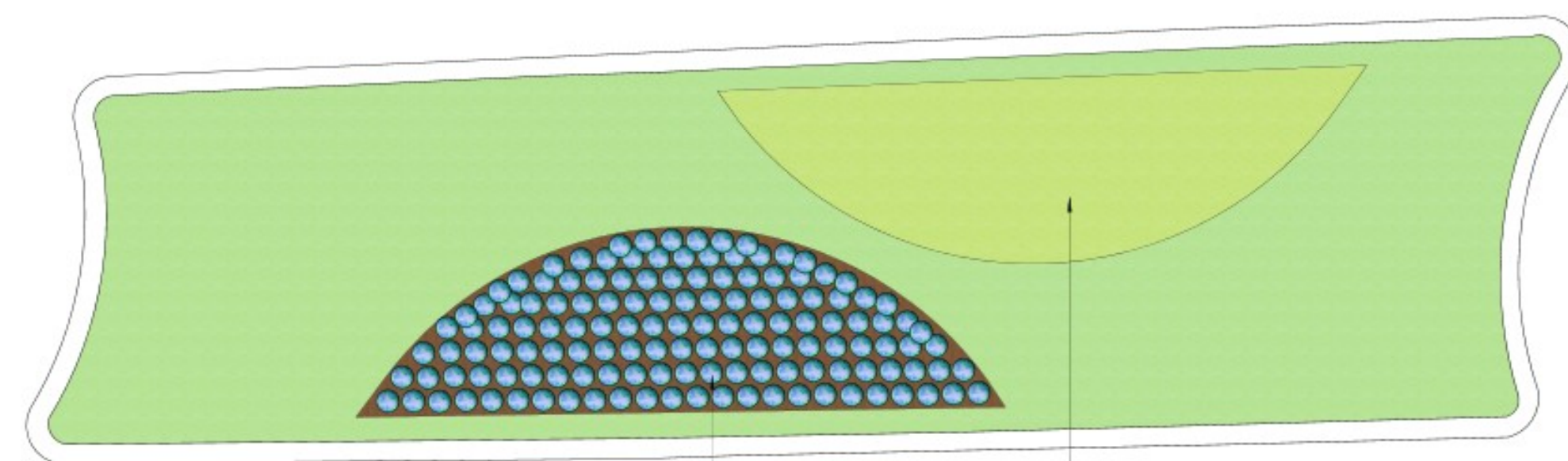
PROJECT NO.

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SHEET NO.

2

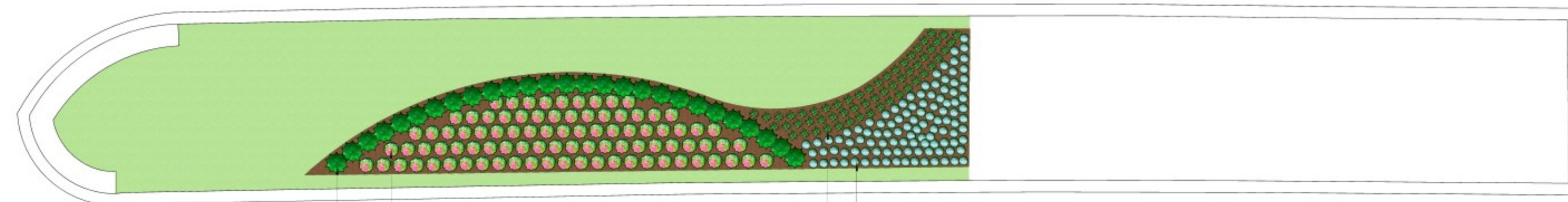




ELIMINATE BED AND MAKE LAWN



RUSSIAN SAGE



108 ALLUM 'SUMMER BEAUTY' -

— 89 GOLDMOUND SPIREA

27 DWARF MUGHO PINE



GOLDMOUND SPREA



NOTES

No.	Date	Description
Total		



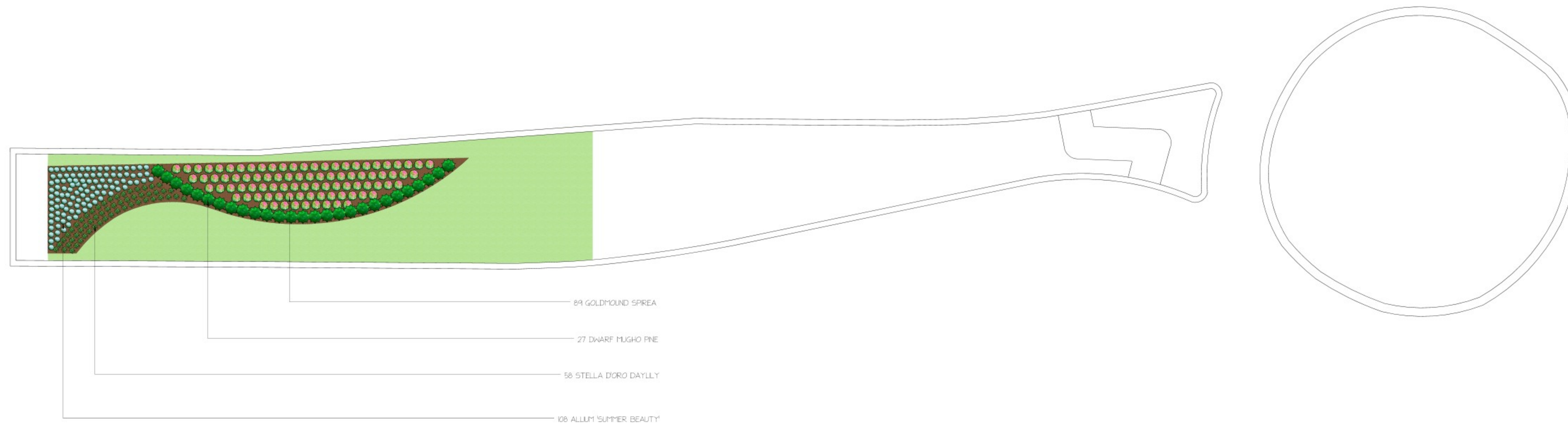
WILD FLOWER REVISIONS  
AREAS 4 & 5

BROWN ROAD TO GREGORY ROAD  
LANDSCAPE PLANTINGS

ORION TOWNSHIP

SCALE	$1" = 20' - 0"$	PROJECT NO.	
DRAWN BY:	S. RIDLEY		
CHECKED BY:	T. NEWMAN	SHEET NO.	
DATE	7.22.2022		3
DATE OF PRINT			





ALLIUM 'SUMMER BEAUTY'



STELLA D'ORO DAYLLY



DWARF MUGHO PINE



GOLDMOUND SPIREA

## NOTES

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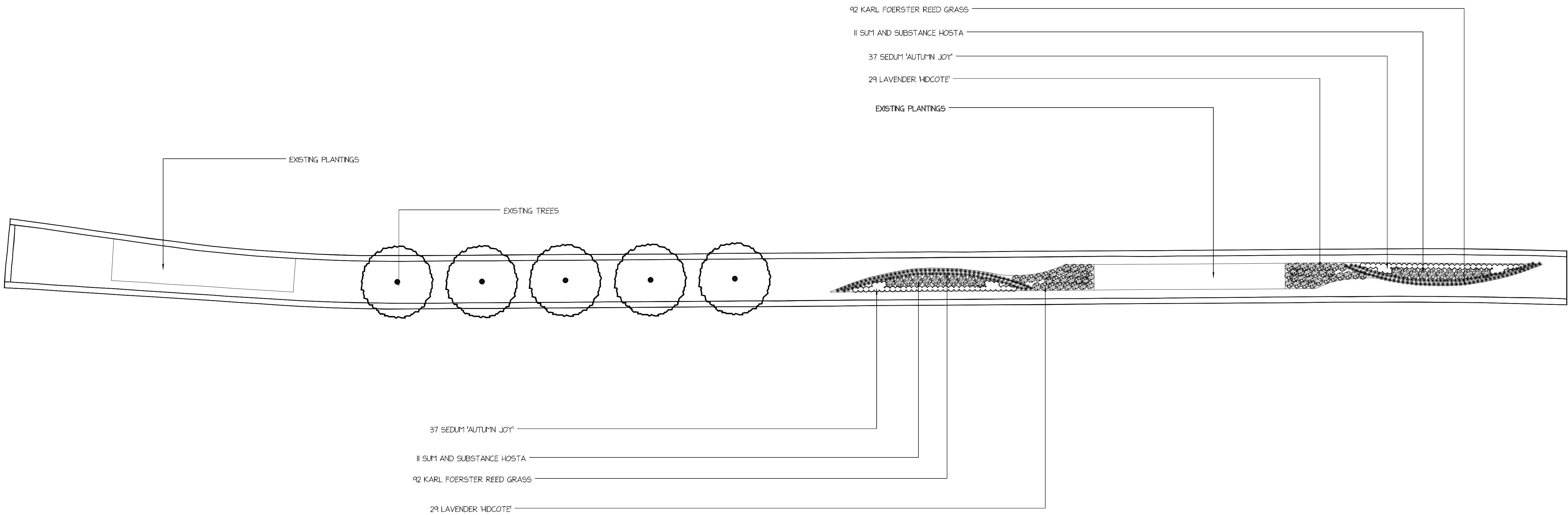
WILD FLOWER REVISIONS

AREA 5

BROWN ROAD TO GREGORY ROAD  
LADSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE:	$1" = 20' - 0"$	PROJECT NO:	
DRAWN BY:	S. RIDLEY		
CHECKED BY:	T. NEWMAN	SHEET NO:	4
DATE:	7.22.2022		
DATE OF PRINT:			





KARL FOERSTER REED GRASS



SUM AND SUBSTANCE HOSTA



SEDUM 'AUTUMN JOY'



LAVENDER 'HIDCOTE'

NOTES

No.	Date	Description
REVISIONS		



Full Service Landscape Management...Since 1984

WILD FLOWER REVISIONS

SHEET 421

GREGORY ROAD TO WALDON ROAD

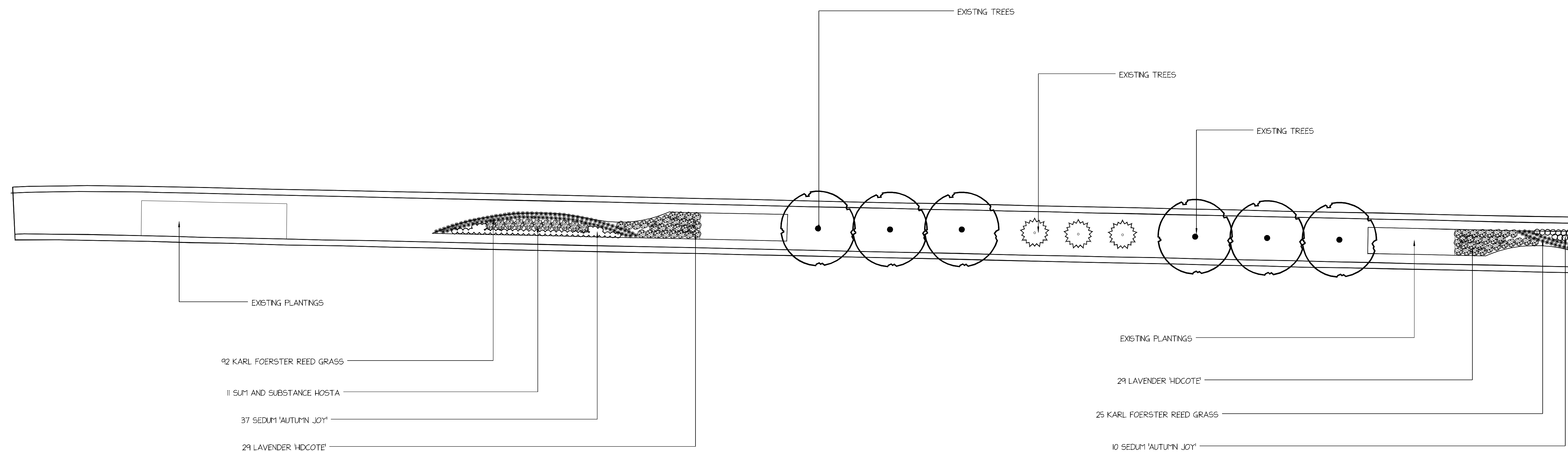
LANDSCAPE PLANTINGS

ORION TOWNSHIP

SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.
SHEET NO.
1





KARL FOERSTER REED GRASS



SUM AND SUBSTANCE HOSTA



SEDUM 'AUTUMN JOY'



LAVENDER 'HIDCOTE'

NOTES

[illegible]

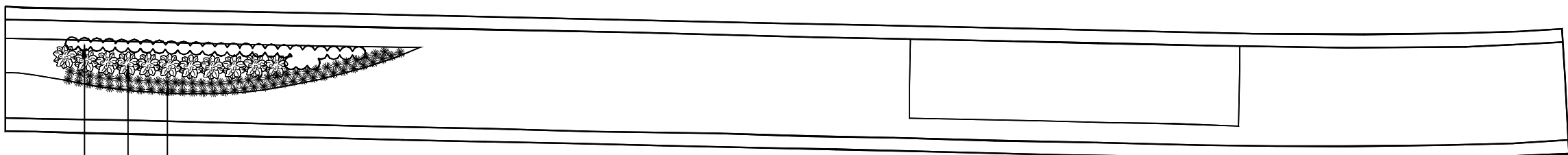
WILD FLOWER REVISIONS  
SHEET 423

GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS

ORION TOWNSHIP

SCALE	$1'' = 20' - 0''$	PROJECT NO.
DRAWN BY	S. RIDLEY	
CHECKED BY	T. NEWMAN	
DATE	2022	
DATE OF PRINT		SHEET NO.
		3





68 KARL FOERSTER REED GRASS

11 SUM AND SUBSTANCE HOSTA

27 SEDUM 'AUTUMN JOY'

NOTES

No.	Date	Description
REVISIONS		



WILD FLOWER REVISIONS  
SHEET 424

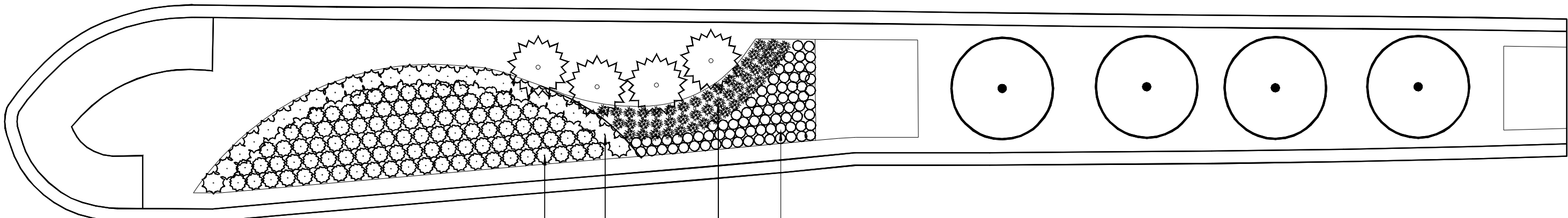
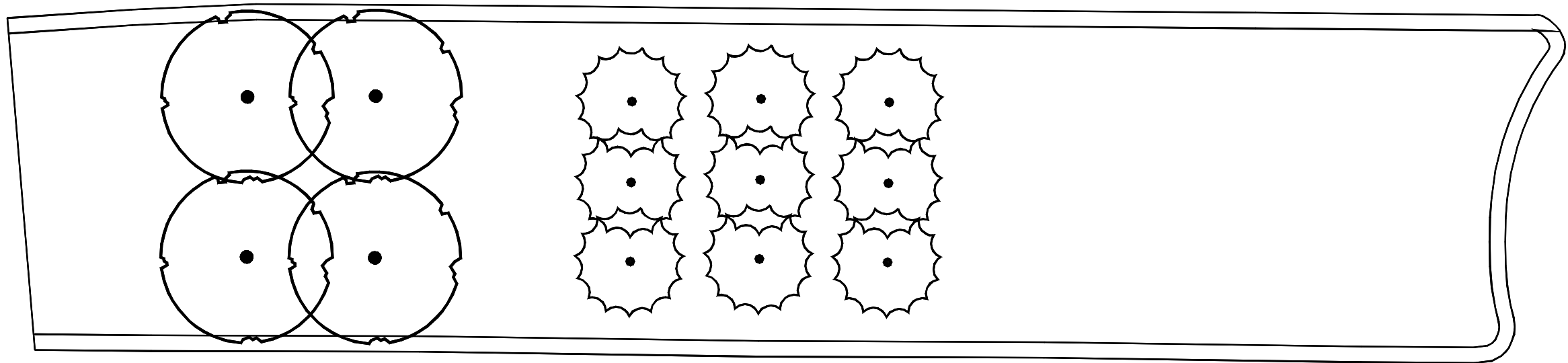
GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.
SHEET NO.

4

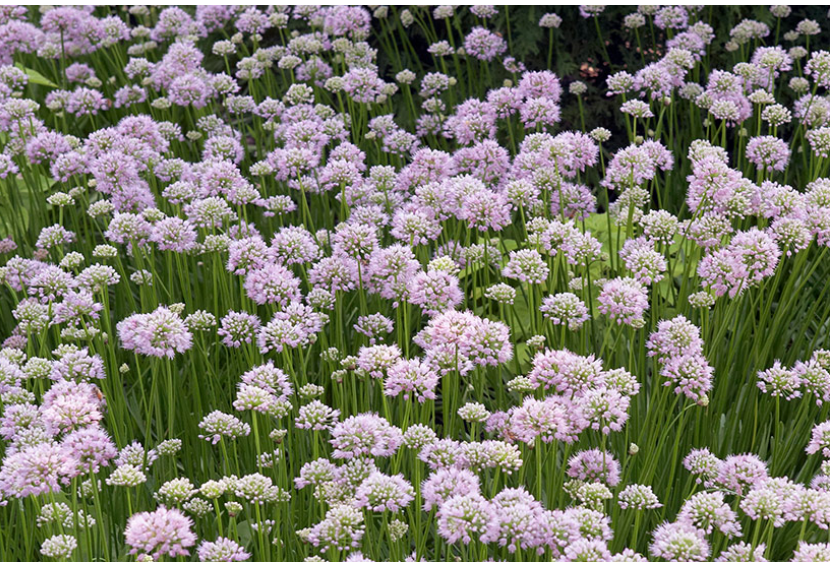




GOLDMOUND SPIREA



DWARF MUGHO PINE



ALLIUM 'SUMMER BEAUTY'



STELLA D'ORO DAYLILY

95 GOLDMOUND SPIREA \_\_\_\_\_  
25 DWARF MUGHO PINE \_\_\_\_\_  
48 STELLA D'ORO DAYLILY \_\_\_\_\_  
79 ALLIUM 'SUMMER BEAUTY' \_\_\_\_\_

NOTES


No.	Date	Description
REVISIONS		



WILD FLOWER REVISIONS  
SHEET 425

GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

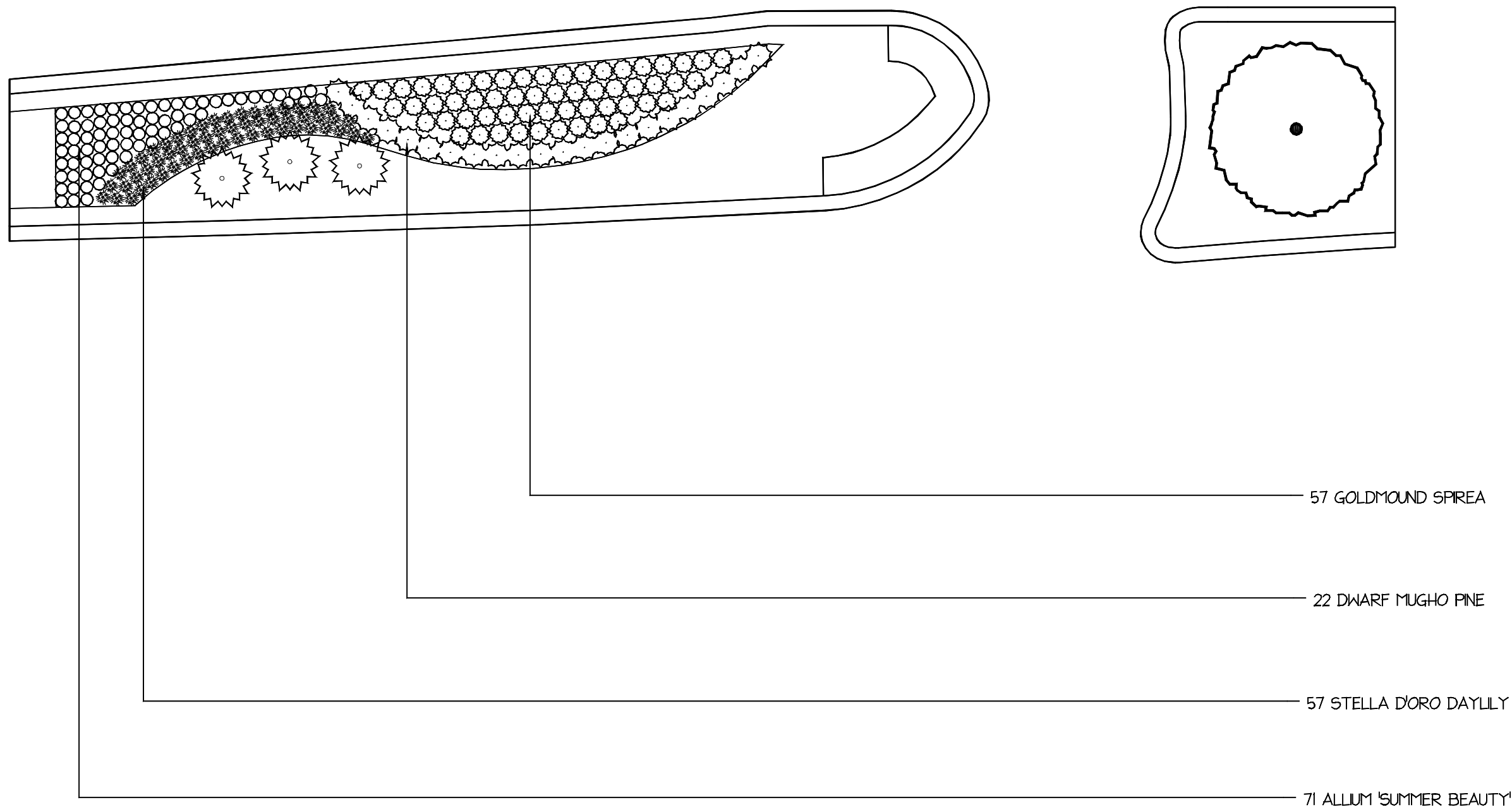
SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.

SHEET NO.

5





GOLDMOUND SPREA



STELLA D'ORO DAYLILY



DWARF MUGHO PINE



ALLUM 'SUMMER BEAUTY'

NOTES


No.	Date	Description
REVISIONS		



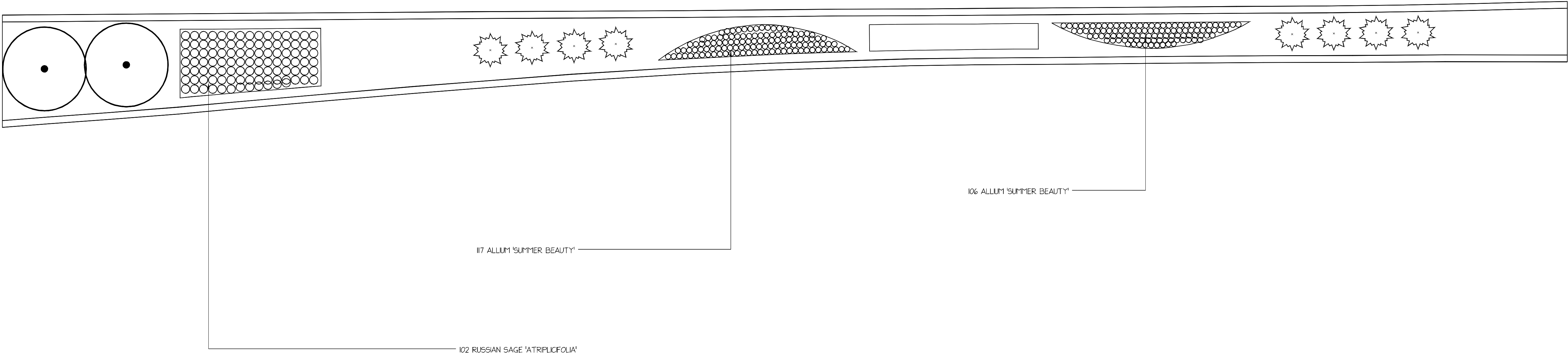
WILD FLOWER REVISIONS  
SHEET 425

GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.
SHEET NO.
6





RUSSIAN SAGE



ALLUM 'SUMMER BEAUTY'

NOTES


No.	Date	Description
REVISIONS		

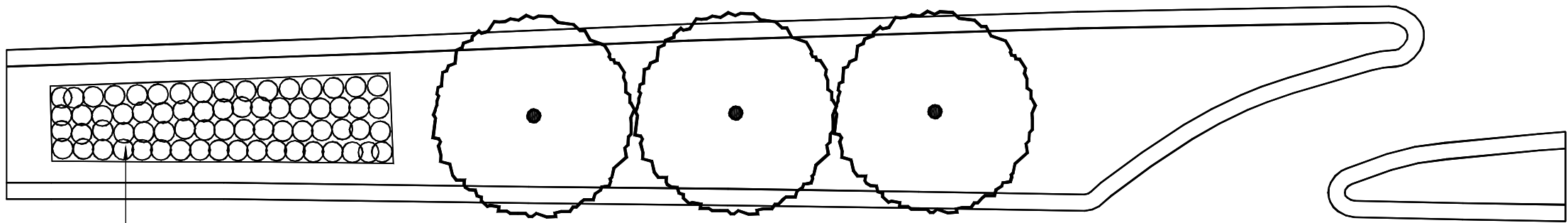


WILD FLOWER REVISIONS  
SHEET 427

GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.
SHEET NO.
7



64 RUSSIAN SAGE 'ATRIPICFOLIA'

NOTES

No.	Date	Description
REVISIONS		



WILD FLOWER REVISIONS  
SHEET 428

GREGORY ROAD TO WALDON ROAD  
LANDSCAPE PLANTINGS  
ORION TOWNSHIP

SCALE	1" = 20' - 0"
DRAWN BY	S. RIDLEY
CHECKED BY	T. NEWMAN
DATE	2022
DATE OF PRINT	

PROJECT NO.
SHEET NO.
8





## **OAKLAND COUNTY SHERIFF'S OFFICE**



Orion Township Substation

Weekly "Calls for Service" Summary

Time period: 9-26-2022 to 10-02-2022

Calls for service: 441
Felony arrests: 1
Misdemeanor arrests: 0
Accidents: 18

**22-216090      9/26/2022      8:489AM      Embezzlement**

Deputies responded to 1030 S Lapeer Rd (Speedway Gas Station) for an embezzlement report. Deputies met with the general manager of Speedway who stated that she ran a report and noticed a discrepancy in lottery tickets sold. The general manager stated that they reviewed the store's security video which shows an employee placing lottery tickets into a bag and then placing the bag into a box. The box was taken from the business and placed into a vehicle. All information was collected and turned over to detectives. Investigation continues.

**22-217191      9/27/2022      4:06PM      Assault and Battery**

Deputies responded to the 2000 block of Elmhurst Dr for an assault report. A 43-year-old Pontiac resident stated that she got into an argument with another employee when a 28-year-old resident patient entered the room and punched the victim in the face. The victim refused medical all information was collected and turned over to detectives. Investigation continues.

**22-217355      9/27/2022      7:16PM      Fraud**

Deputies responded to the 3000 block of Fieldview for a fraud report. A 32-year-old resident stated that she received a phone call from an individual who stated that he was a representative from Bank of America. The suspect stated that her account was compromised and that she needed to send cash to him to stop the activity. After sending the money the suspect then stated that he needed access to her computer because that was also compromised. After allowing the individual access she realized something was wrong. She contacted the bank herself and was informed that this was a scam. Suspect unknown. All information was collected and turned over to detectives. Investigation continues.

**22-217745      9/28/2022      8:00AM      Larceny from Vehicle**

Deputies responded to the 2300 block of Holland Street for a Larceny report. A 46-year-old resident stated that her son parked their vehicle in the driveway on 9/27/2022 at approximately 11:30pm. When she went to the vehicle on 9/28/2022 she noticed the passenger window was broken out and the victim's wallet was stolen. All information was collected and turned over to detectives.

**22-218663      9/28/2022      8:00AM      Larceny from Vehicle**

Deputies responded to the 4400 block of Peppermill Lane for a Larceny from automobile report. A 79-year-old resident stated someone broke into their vehicle and stole their wallet and money. There was no damage to the vehicle, suspect(s) or witnesses at this time. Detectives will be continuing the investigation.

**22-219012      9/29/2022      4:32 PM      Larceny from Vehicle**

Deputies responded to the 2000 block of Hillwood Drive for a Larceny from automobile report. A 53-year-old resident stated someone broke into their vehicle and stole cash from the glovebox. There was no damage to the vehicle and a neighbors security camera caught an image of a possible suspect in a related car theft case. Detectives will be continuing the investigation.

**22-219162      9/29/2022      7:45 PM      Retail fraud 2<sup>nd</sup>**

Deputies were dispatched to Kohls (4872 S Baldwin) for a retail fraud report. Kohl's loss prevention stated that an unknown black male entered the store and stole \$435 worth of merchandise. The male then fled the area in a black ford escape. Detectives will be following up.



**22-219239      9/29/2022      10:17PM      MDOP**

Deputies responded to 3000 block of Baldwin Square Dr for an MDOP report. A 41-year-old resident stated that while she was upstairs watching television, she heard a loud bang. The victim stated that she called her daughter who was downstairs, and she stated that someone broke out the window and glass was every were. Suspects are a 25-year-old Roseville resident and a 42-year-old Warren resident. All information collected and turned over to detectives.

**22-220528      10/01/2022      5:37PM      Larceny from Vehicle**

Deputies responded to 4910 S Baldwin (DSW Shoes) for a larceny complaint. A 65-year-old Oakland Twp resident stated that she was trying on shoes and set her purse down on the floor behind her. When she was done, she reached around to grab her purse and noticed that it was missing. Suspects unknown. All information was collected and turned over to detectives.

**Everyone with information or crime tips regarding these incidents are encouraged to contact the Orion Township Sheriff's Office Substation at 248 393-0090 for tips, or our Dispatch Center at 248 858-4911 for crimes in-progress. Tipsters can remain anonymous.**

## **OAKLAND COUNTY SHERIFF'S OFFICE**



Orion Township Substation

Weekly "Calls for Service" Summary

Time period: 10-03-2022 to 10-09-2022

Calls for service: 436
Felony arrests: 2
Misdemeanor arrests: 0
Accidents: 22

**22-222756      10/04/2022      4:44 PM      Retail Fraud / Probation Violation -Arrest**

Deputies were dispatched to Kohls (4872 Baldwin Road) for a retail fraud in progress report. Kohls loss prevention stated they were observing a known shoplifter walking around the store selecting merchandise. The individual became aware of police in the area and placed all the items back before leaving the store. Deputies approached the male and explained that Kohls was aware of his previous retail frauds. While there was no crime committed on today's date, Deputies were able to lodge the suspect, a 40 year old male, resident of Pontiac, at the Oakland County Jail for a criminal bench warrant for burglary.

**22-223839      10/05/2022      8:06 PM      Methamphetamine Possession**

During routine patrol in the area of Lapeer and Silverbell, Deputies conducted a traffic stop on a vehicle that came back with no insurance. Deputies discovered that the driver, a 33-year-old male, resident of Burton, also had a suspended license. Deputies removed the driver and the

passenger from the vehicle. The passenger, a 30-year-old female, resident of Flint, admitted to having methamphetamine and paraphernalia hidden in her underwear. Detectives will be continuing the investigation.

**22-225157      10/07/2022      10:40 AM      Larceny from Grounds**

Deputies were dispatched to Planet Fitness (1101 S Lapeer Road) for a trailer that was stolen from the parking lot. Deputies observed the tongue lock of the trailer cut and laying on the ground where the trailer was last parked. There are no security cameras in the area and no suspect(s) or witnesses at this time. Detectives from the Oakland County Auto Theft Unit will be following up the investigation.

**Everyone with information or crime tips regarding these incidents are encouraged to contact the Orion Township Sheriff's Office Substation at 248 393-0090 for tips, or our Dispatch Center at 248 858-4911 for crimes in-progress. Tipsters can remain anonymous.**





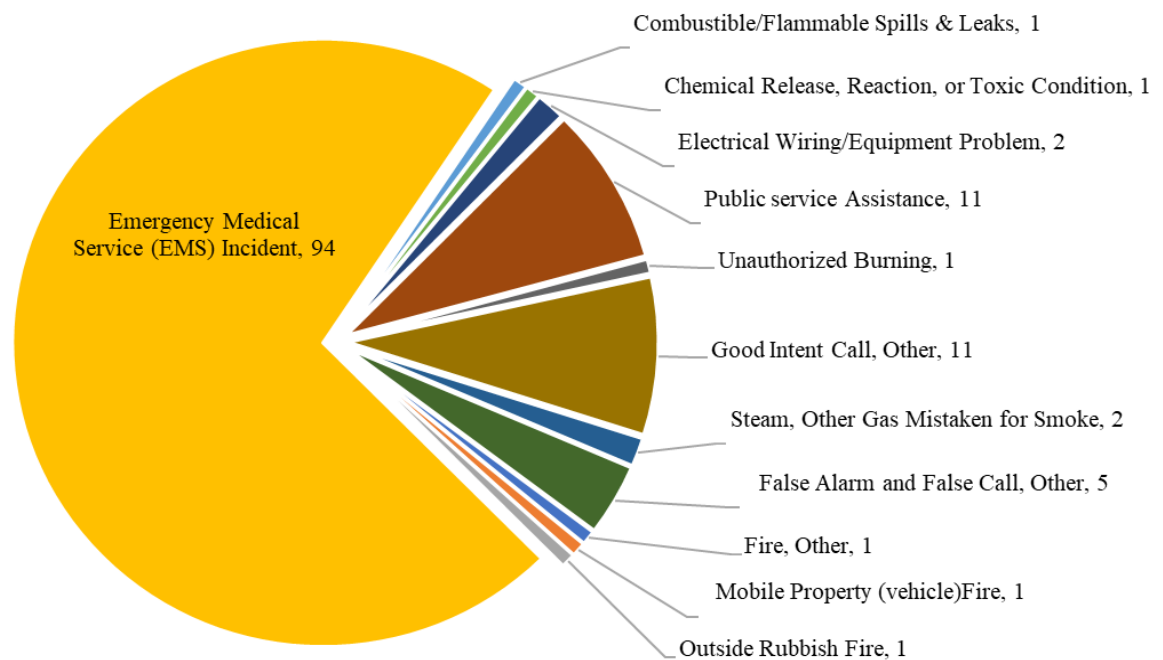
## Orion Township Fire Department Interoffice Memorandum

Date: October 13, 2022

To: Orion Township Board of Trustees

Subject: Fire Department Bi-Monthly Board Report (September 29, 2022–October 12, 2022)

Incident Breakdown  
September 29, 2022 - October 12, 2022  
Total Call Volume: 130



- |  |  |
|--|--|
| ■ Fire, Other                          | ■ Mobile Property (vehicle)Fire                  |
| ■ Outside Rubbish Fire                 | ■ Emergency Medical Service (EMS) Incident       |
| ■ Combustible/Flammable Spills & Leaks | ■ Chemical Release, Reaction, or Toxic Condition |
| ■ Electrical Wiring/Equipment Problem  | ■ Public service Assistance                      |
| ■ Unauthorized Burning                 | ■ Good Intent Call, Other                        |
| ■ Steam, Other Gas Mistaken for Smoke  | ■ False Alarm and False Call, Other              |

- Calls Year to Date: 2868
- Calls September 29<sup>th</sup> – October 12<sup>th</sup>: 130
- Transports Year to Date: 1479
- Mutual Aid Given: 1
- Mutual Aid Received: 0

### **ADDITIONAL NOTES:**

The Open House was a huge success. We estimate 750-1000 people attended!



# Charter Township of Orion

2525 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Report Item Summary

**To:** Board of Trustees  
**From:** Penny Shults, Township Clerk  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 10, 2022  
**Subject:** Orion Township Public Library 2023 Actual Budget.

---

### REQUEST

Please find the Orion Township Public Library 2023 Budget.

### RECOMMENDATION (MOTION)

Board action would be to receive and file the Orion Township Public Library actual budget for 2023.

**ORION TOWNSHIP PUBLIC LIBRARY  
COUNTY OF OAKLAND, MICHIGAN**

Minutes of a public hearing and special meeting of the Board of Trustees of the Orion Township Public Library, County of Oakland, Michigan, held on the 15th day of September, 2022 at the Orion Township Public Library, 825 Joslyn Rd, Lake Orion, Michigan at 6:30 p.m. eastern daylight time.

**PRESENT:** MaryAnne Thorndycraft, Jim Phillips, Jim Abramczyk  
Bert Quinn, Mary Pergeau

**ABSENT:** Mike Luna

The following preamble and resolution were offered by member, James Phillips and supported by member, Mary Pergeau

WHEREAS, the Board of Trustees of the Orion Township Public Library, Oakland County, Michigan, has determined, prepared and adopted an estimate of the amount of money necessary for the support and maintenance of the Library for the ensuing year, January 1, 2023 through December 31, 2023, as set forth in its budget, a copy of which is attached hereto; and

WHEREAS, based upon such estimate, it is necessary that there be levied on the taxable property of the Charter Township of Orion and Village of Lake Orion for the tax year 2022, a total tax of \$2,091,862,359 to be levied at 1.3166 mills (based on current taxable value of \$2,119,066,260 less Brownfield tax abatement of \$3,623,970 and Corridor Improvement Authority of \$33,534,560, IFT of \$3,256,670 at 50% value, and DNR District of \$8,326,324) for such support and maintenance, which will result in a library tax rate not exceeding one and one-half (1.5) mills on the dollar of the taxable value by the Charter Township of Orion and Village of Lake Orion as authorized by law.



WHEREAS, a public hearing was held on September 15, 2022 to meet the Truth in Taxation requirements and a resolution was adopted at the regular meeting of the Board of Trustees of the Orion Township Public Library, September 15, 2022 approving the millage rate of 1.3166 mills to be assessed for the tax year 2022, a copy of which is attached here to.

NOW, THEREFORE BE IT RESOLVED, that it is necessary that there be levied on the taxable property of the Charter Township of Orion and Village of Lake Orion for the year 2022 a total tax of \$2,754,146 for the support and maintenance of the Orion Township Public Library, resulting in a millage rate of 1.3166 mills on the dollar of the Township's taxable property value (less Brownfield tax abatement, and Corridor Improvement Authority, IFT at 50%, and DNR district).

BE IT FURTHER RESOLVED, that a certified copy of this Resolution, together with a copy of the budget estimate for the ensuing year, be submitted to the Supervisor and Assessor of the Charter Township of Orion not later than October 1, 2022 with a request that the amount above certified be levied, assessed, collected, and transmitted to library accounts in accordance with the laws in such case made and provided.


**AYES:** Jim Phillips, Jim Abramczyk, Bert Quinn, Mary Pergeau

**NAYS:** Ø

**ABSTENTION:** Mike Luna

**RESOLUTION DECLARED AND ADOPTED.**

ORION TOWNSHIP PUBLIC LIBRARY



Bert Quinn, Secretary, Board of Trustees

I certify that the foregoing constitutes a true and complete copy of a resolution adopted by the Board of Trustees of the Orion Township Public Library, County of Oakland, Michigan, at a regular meeting held on September 15, 2022 and that public notice of said meeting was given pursuant to Act No. 266, Public Acts of Michigan, 1976, as amended.

ORION TOWNSHIP PUBLIC LIBRARY



MaryAnne Thorndycraft, President, Bd. of Trustees



Bert Quinn, Secretary, Board of Trustees

Dated September 15, 2022

**RESOLUTION  
ORION TOWNSHIP PUBLIC LIBRARY**

Upon motion made by *Mary Pergeau* and seconded by *James Abramczyk* the Orion Township Public Library adopted the following resolution:

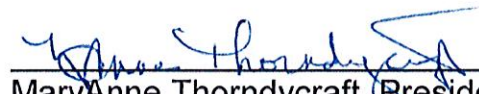
RESOLVED, that the Library Board held a public hearing on September 15, 2022 at 6:30 p.m. on assessing 1.3166 mills for the support of the library for the fiscal year beginning January 1, 2023, and hereby determines that 1.3166 mills be assessed on the 2022 tax rolls for the support of the library for the fiscal year beginning January 1, 2023.

Adopted September 15, 2022

Ayes: *Jim Phillips, Jim Abramczyk, Bert Quinn, Mary Pergeau*

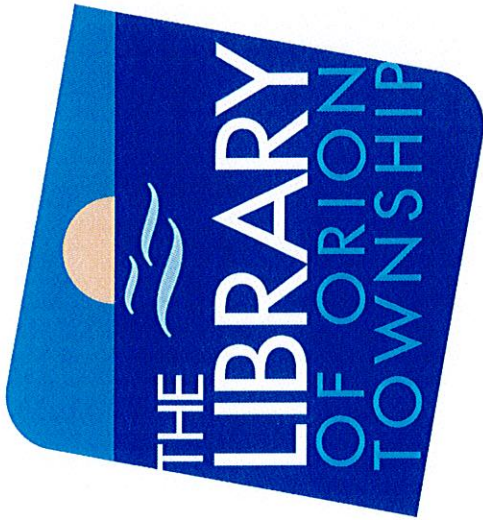
Nays: *Ø*

I certify this is a true copy of the resolution adopted by the Orion Township Public Library Board.

  
MaryAnne Thorndycraft, President

  
Bert Quinn, Secretary  
*M.*





# **Orion Township Public Library**

## **Budget Plan**

**Year Ending December 31, 2023**

Approved: 9/15/2022

# Orion Township Public Library

## Budget Plan Year Ending December 31, 2023

### Revenue

	2019 Actual	2020 Actual	2021 Actual	2022 Approved	2022 YTD*	2023 Proposed	2024 Projected	2025 Projected
Property Taxes	\$2,297,710	\$2,387,711	\$2,562,740	\$2,600,000	\$2,653,389	\$2,750,000	2.00% \$2,805,000	2.00% \$2,861,100
State Aid	\$28,871	\$28,834	\$30,697	\$28,000	\$18,644	\$37,000	\$37,000	\$37,000
Penal Fines	\$75,599	\$60,956	\$62,497	\$60,000	\$0	\$67,000	\$67,000	\$67,000
Copier Service	\$10,526	\$3,262	\$5,103	\$4,000	\$3,229	\$4,000	\$4,000	\$4,000
Library Fines	\$37,972	\$9,837	\$9,654	\$15,000	\$5,614	\$0	\$0	\$0
Interest Income	\$26,132	\$16,963	\$11,274	\$15,000	\$5,605	\$15,000	\$15,000	\$15,000
Donation Income	\$50,956	\$121,936	\$148,891	\$25,000	\$25,263	\$25,000	\$25,000	\$25,000
Grant Income	\$14,780	\$88,081	\$2,722	\$0	\$1,870	\$0	\$0	\$0
Other Funding Sources		\$21,942	\$0	\$0		\$0		
Miscellaneous Income	\$15,498	\$25,530	\$8,140	\$10,000	\$5,154	\$10,000	\$10,000	\$10,000
Unrealized/Unrealized Gain/Loss	\$31,749	\$23,727	<u>(9,078)</u>	\$0	<u>(\$38,264)</u>	\$0	\$0	\$0
Received from General Ledger	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenue</b>	<b>\$2,589,793</b>	<b>\$2,788,779</b>	<b>\$2,761,650</b>	<b>\$2,757,000</b>	<b>\$2,680,504</b>	<b>\$2,908,000</b>	<b>\$2,963,000</b>	<b>\$3,019,100</b>

\*2022 YTD as of 6/30/2022

# Orion Township Public Library Budget Plan

## Expenditures

	2019 Actual	2020 Actual	2021 Actual	2022 Approved	2022 YTD*	2023 Proposed	2024 Projected	2025 Projected
<b>Personnel</b>								
Salaries	\$1,205,269	\$1,301,835	\$1,274,589	\$1,510,000	\$598,607	\$1,581,000	\$1,607,000	\$1,650,000
Fringe Benefits	\$312,024	\$340,519	\$344,823	\$413,700	\$172,093	\$395,700	\$404,000	\$416,000
<b>Total Personnel</b>	\$1,517,293	\$1,642,354	\$1,619,412	\$1,923,700	\$770,700	\$1,976,700	\$2,011,000	\$2,066,000
<b>Operating Expenses</b>								
Supplies, Programs	\$50,322	\$46,729	\$46,595	\$71,000	\$23,647	\$75,000	\$76,500	\$78,000
Materials	\$219,973	\$192,133	\$218,652	\$248,000	\$104,453	\$253,000	\$256,000	\$260,600
Automation, Computerized Reference	\$113,351	\$119,097	\$144,979	\$171,000	\$71,222	\$178,000	\$178,300	\$184,000
Promotion, Publishing, Printing	\$15,893	\$14,397	\$13,134	\$22,000	\$13,493	\$25,000	\$24,000	\$30,000
Telephone	\$4,940	\$3,280	\$2,822	\$3,000	\$1,443	\$3,100	\$3,100	\$3,100
Utilities	\$45,391	\$36,100	\$43,094	\$52,000	\$31,053	\$62,000	\$63,000	\$65,000
Repairs & Maintenance	\$36,473	\$32,601	\$28,486	\$46,500	\$14,938	\$50,000	\$50,000	\$53,000
Capital Improvements	\$71,255	\$128,796	\$64,818	\$60,800	\$5,261	\$80,000	\$93,000	\$90,000
Insurance & Workers Comp	\$40,237	\$42,811	\$44,367	\$50,000	\$46,335	\$51,000	\$52,000	\$53,000
Retirement Health Fund Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Education, Training & Dues	\$23,699	\$11,111	\$9,917	\$30,000	\$11,479	\$31,000	\$31,000	\$34,000
Mileage	\$6,312	\$2,099	\$2,685	\$7,000	\$1,364	\$7,200	\$7,200	\$7,300
Professional & Contractual Services	\$41,803	\$56,593	\$69,067	\$42,000	\$38,949	\$85,500	\$87,800	\$63,000
Depletion Expense	\$33,418	\$31,742	\$38,633	\$25,000	\$14,138	\$25,000	\$25,000	\$27,000
Grant Expense	\$13,509	\$4,378	\$3,197	\$0	\$645	\$0	\$0	\$0
Misc Expenses	\$1,558	\$1,685	\$2,814	\$2,500	\$910	\$3,000	\$2,600	\$2,600
MTT Reimbursements	\$316	\$0	\$723	\$2,500	\$0	\$2,500	\$2,500	\$2,500
<b>Total Operating Expenses</b>	\$718,450	\$723,552	\$733,983	\$833,300	\$379,330	\$931,300	\$952,000	\$953,100
<b>Total Expenditures</b>	<b>\$2,235,743</b>	<b>\$2,365,906</b>	<b>\$2,353,395</b>	<b>\$2,757,000</b>	<b>\$1,150,030</b>	<b>\$2,908,000</b>	<b>\$2,963,000</b>	<b>\$3,019,100</b>
								\$3,019,100

\*2022 YTD as of 6/30/2022



Orion Township Public Library  
 Budget Plan  
 Year Ending December 31, 2023  
 Fund Balance

	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Approved
Fund Balance is combined general fund and plant fund											
Beginning of year balance	\$3,156,709	\$2,899,824	\$2,798,904	\$2,500,674	\$2,386,328	\$2,068,993	\$2,239,506	\$2,436,145	\$2,790,195	\$3,124,068	\$3,603,312
Net Increase (Decrease)	<u>(\$256,885)</u>	<u>(\$100,920)</u>	<u>(\$298,230)</u>	<u>(\$114,346)</u>	<u>(\$317,335)</u>	<u>\$170,513</u>	<u>\$196,639</u>	<u>\$354,050</u>	<u>\$333,873</u>	<u>\$479,244</u>	<u>\$0</u>
End of year balance	\$2,899,824	\$2,798,904	\$2,500,674	\$2,386,328	\$2,068,993	\$2,239,506	\$2,436,145	\$2,790,195	\$3,124,068	\$3,603,312	\$3,603,312



# Charter Township of Orion

2323 Joslyn Rd., Lake Orion MI 48360  
www.oriontownship.org

Phone: (248) 391-0304

## Agenda Item Summary

**To:** Board of Trustees  
**From:** Penny Shults, Township Clerk  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 13, 2022  
**Subject:** Charter Township of Orion 2022 Certified Annual Report of Taxes

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☐ Consent ☐ Pending

### REQUEST

Please see the attached Charter Township of Orion 2022 Certified Annual Report of Taxes.

### REASON

Oakland County provided the 2022 rates, which were certified by the Township Clerk.

### PROCESS

Certified document has been forwarded to Oakland County.

### RECOMMENDATION (MOTION)

Board action would be to receive and file the Charter Township of Orion 2022 Certified Annual Report of Taxes.

# ANNUAL REPORT OF TAXES

For 2022

From Clerk of (Township) (City) of

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THIS REPORT SHALL BE DELIVERED BY THE CLERK OF THE TOWNSHIP/CITY TO THE SUPERVISOR/MAYOR OF THE TOWNSHIP/CITY ON OR BEFORE SEPTEMBER 15 AND SHALL BE TRANSMITTED BY SAID SUPERVISOR/MAYOR TO THE COUNTY CLERK, (FINANCE COMMITTEE) ON OR BEFORE OCTOBER 1<sup>ST</sup> OF EACH YEAR.

CITY CLERKS SHALL FILE THIS REPORT DIRECTLY WITH THE COUNTY CLERK ON OR BEFORE OCTOBER 1<sup>ST</sup>.

Retain a copy for your file and return Original to:

[mooresh@oakgov.com](mailto:mooresh@oakgov.com) or  
OAKLAND COUNTY EQUALIZATION  
ATTN SHANNON MOORE  
250 ELIZABETH LAKE, STE. 1000 WEST  
PONTIAC, MICHIGAN 48341-0431



## CERTIFICATION

I, Clerk of (Township) or (City) of Orion

County of Oakland, Michigan hereby certify that this report is a true and correct statement of all Township, City, School or Local Special Taxes to be levied in the Assessing Unit of which I am Clerk. This certification does not include County General, County Debt Service or Reassessed Taxes.

SIGNATURE OF CLERK

Penny S. Shultz

See reverse side for instructions for LT-1.

Code: (1) JULY TAXES (2) DECEMBER TAXES  
(3) SPLIT TAXES



LT-1

TOWNSHIP OF ORION ANNUAL REPORT OF TAXES FOR 2022 St. Ctn/Dis Fam Hsg-PILT 2008 Rates

2022 LEVY - TOWNSHIP OF ORION

TOWNSHIP OF ORION ANNUAL REPORT OF TAXES FOR 2022 Sr CniznDis Fam Hsg-PILT 2008 Rates												
LT-1												
PROPERTY CLASS	ASSESSED VALUE	EQUALIZING FACTOR	EQUALIZED VALUATION	TAXABLE VALUATION	ITEMS OF TAX				TAXABLE VALUATION		TOTAL TAX LEVIES	
					RATE	DOLLARS	AMOUNT	AMOUNT			AMOUNT	
Real Agricultural	0	1.0000	0	0	County Tax Levy	4.190000	1,052,410	4,409.60				
Real Commercial	1,288,030	1.0000	1,288,030	1,015,210	County General Tax	0.241500	1,052,410	254.16				
Real Industrial	0	1.0000	0	0	Extra Voted - Parks & Rec	0.214600	1,052,410	225.85				
Real Residential	0	1.0000	0	0	Huron Clinton Metro Authority	0.100000	1,052,410	105.24				
Real Timber Cutover	0	1.0000	0	0	Zoo Authority							
Real Developmental	0	1.0000	0	0	Art Institute							
Total Real Property	1,288,030		1,288,030	1,015,210	Debt Service							
Personal Commercial	19,290	1.0000	19,290	37,200	Oakland County Public Transportation Authority							
Personal Industrial	0	1.0000	0	0	1. Total County Tax Levy	4.746100	1,052,410	4,994.85				
Personal Residential	0	1.0000	0	0	City, Township or Village General Tax	0.820000	1,052,410	862.98				
Personal Utility	0	1.0000	0	0	City, Township or Village General Tax	1.983200	1,052,410	2,087.14				
Total Personal Property	19,290		19,290	37,200	Other Taxes (Specify Purpose)	0.991600	1,052,410	1,043.57				
TOTAL	1,307,320		1,307,320	1,052,410	FIRE	1.418900	1,052,410	1,493.26				
					LIBRARY	0.238200	1,052,410	250.68				
					PATHS							
					Current Drain-At-Large							
					2. Total Municipal Tax Levy	5.451900		5,737.63				
EXTRA VOTED TAXES AND DEBT SERVICE												
					SUPPLEMENTAL	SUPPLEMENTAL	SINKING FUND	FOR BONDED DEBT				
					<18 MILLS (PRE PROPERTY)	>18 MILLS (ALL PROPERTY)	(ALL PROPERTY)	RETIREMENT & BUILDING SITE (ALL PROPERTY)				
					RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT		

2022 LEVY - TOWNSHIP OF ORION (Continued)

SCHOOL TAXES BY DISTRICTS	TAXABLE VALUATION DOLLARS	STATE EDUCATION TAX (REAL PRE PROPERTY OWNERS EXEMPTION NON-PRE PROPERTY)		SCHOOL OPERATING (COMM PP PRE PROPERTY, NON-PRE PROPERTY)		SUPPLEMENTAL <18 MILLS PRE PROPERTY		EXTRA VOTED TAXES AND DEBT SERVICE		FOR BONDED DEBT RETIREMENT & BUILDING SITE (ALL PROPERTY)		
		RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	
<b>PRE Total</b>	63230 LO Total	1,052.410								7,491,000	7,883.61	7,883.61
	Real PRE	1,052.410								7,491,000	7,604.94	7,604.94
	Comm PP PRE	37.200								7,491,000	278.67	278.67
	Ind PP PRE									7,491,000		
<b>Non PRE Total</b>	Other NPPE											
<b>63260 ROCH Total</b>												
<b>PRE Total</b>												
	Real PRE									5,180,000	5,180,000	
	Comm PP PRE									5,180,000	5,180,000	
	Ind PP PRE									5,180,000	5,180,000	
<b>Non PRE Total</b>	Other NPPE											
<b>Intermediate School District</b>												
	OAKLAND	1,052.410		0.200300	210.80	3,169.700	3,394.77					3,545.57
<b>Community College</b>												
	OAKLAND	1,052.410				1,594.400	1,667.44					1,667.44
<b>3. Total School Tax Levy</b>					210.80		5,002.21					13,086.62
<b>TOTAL GENERAL TAXES (Lines 1, 2, &amp; 3)</b>											7,883.61	23,829.10
<b>TOTAL TAXES</b>												23,829.10



LT-1 TOWNSHIP OF ORION ANNUAL REPORT OF TAXES FOR 2022 RZ-50% Tool/Die Ren Zone

PROPERTY CLASS	ASSESSED VALUE	EQUALIZING FACTOR	EQUALIZED VALUATION	TAXABLE VALUATION	ITEMS OF TAX		TAXABLE VALUATION	TOTAL TAX LEVIES	
					RATE	DOLLARS	AMOUNT		
Real Agricultural	0	1.0000	0	0	County Tax Levy				
Real Commercial	0	1.0000	0	0	County General Tax	1.984300	378,700	751.45	
Real Industrial	493,440	1.0000	493,440	367,870	Extra Voted - Parks & Rec	0.171550	378,700	64.97	
Real Residential	0	1.0000	0	0	Huron Clinton Metro Authority	0.105500	378,700	39.20	
Real Timber Cutover	0	1.0000	0	0	Zoo Authority	0.047250	378,700	17.89	
Real Developmental	0	1.0000	0	0	Art Institute	0.097250	378,700	36.83	
Total Real Property	493,440		493,440	367,870	Debt Service				
Personal Commercial	0	1.0000	0	0	Oakland County Public Transportation Authority				
Personal Industrial	10,830	1.0000	10,830	10,830	1. Total County Tax Levy	2.403850	378,700	910.34	
Personal Residential	0	1.0000	0	0	City, Township or Village General Tax				
Personal Utility	0	1.0000	0	0	City, Township or Village General Tax	0.432350	378,700	163.73	
Total Personal Property	10,830		10,830	10,830	Other Taxes (Specify Purpose)	1.720150	378,700	651.42	
TOTAL	504,270		504,270	378,700	LIBRARY	1.472650	378,700	557.69	
					PATHS	0.659300	378,700	249.30	
					NORTH OAK TRANS	0.110350	378,700	41.79	
					PARKS & REC	0.115750	378,700	43.83	
					2. Total Municipal Tax Levy	4.991200		1,890.16	
SCHOOL TAXES BY DISTRICTS	TAXABLE VALUATION DOLLARS	STATE EDUCATION TAX RATE	TAX AMOUNT	SCHOOL OPERATING RATE	TAX AMOUNT	SUPPLEMENTAL		EXTRA VOTED TAXES AND DEBT SERVICE	
						<18 MILLS (PRE PROPERTY)	>18 MILLS (ALL PROPERTY)	SINKING FUND (ALL PROPERTY)	FOR BONDED DEBT RETIREMENT & BUILDING SITE (ALL PROPERTY)
63030 PONTIC Total		3.000000							
Real PRE		3.000000				0.798000		2.000000	
Comm PP PRE		3.000000				0.798000		2.000000	
Ind PP PRE		3.000000				0.798000		2.000000	
Non PRE Total		3.000000				0.798000		2.000000	
Other NPPE									
63190 CLARK Total		3.000000							
Real PRE		3.000000						7.000000	
Comm PP PRE		3.000000						7.000000	
Ind PP PRE		3.000000						7.000000	
Non PRE Total		3.000000						7.000000	
Other NPPE									
63030 PONTIC Total		3.000000							
Real PRE		3.000000							
Comm PP PRE		3.000000							
Ind PP PRE		3.000000							
Non PRE Total		3.000000							
Other NPPE									

2022 LEVY - TOWNSHIP OF ORION (Continued)

SCHOOL TAXES BY DISTRICTS	TAXABLE VALUATION  DOLLARS	STATE EDUCATION TAX  REAL PRE PROPERTY, COMM/PP PRE PROPERTY, NON-PRE PROPERTY	SCHOOL OPERATING  (COMM/PP PRE PROPERTY, NON-PRE PROPERTY)		SUPPLEMENTAL  <18 MILLS PRE PROPERTY		SUPPLEMENTAL  >18 MILLS (ALL PROPERTY)		SINKING FUND  (ALL PROPERTY)		FOR BONDED DEBT RETIREMENT & BUILDING SITE (ALL PROPERTY)			
			RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT		
PRE Total	63230 LO Total	378,700												
		10,830	3.000000							1.886200	20.43	7.491000	81.13	101.56
			3.000000							1.886200		7.491000		
		10,830				3.000000				1.886200	20.43	7.491000	81.13	101.56
Non PRE Total		367,870	3.000000	1,103.61	9.000000	3,310.83				1.886200	693.88	7.491000	2,755.71	7,864.03
		367,870												
PRE Total	63260 ROCH Total		3.000000							1.463000		1.760000		
			3.000000							1.463000		1.760000		
			3.000000							1.463000		1.760000		
										1.463000		1.760000		
Non PRE Total			3.000000		9.000000					1.463000		1.760000		
Intermediate School District														
OAKLAND		378,700			0.094050	35.62	1.488850	563.83						599.45
Community College														
OAKLAND		378,700					0.744550	281.96						281.96
3. Total School Tax Levy					1,103.61	3,346.45		845.79		714.31		2,836.84		8,847.00
TOTAL GENERAL TAXES (Lines 1, 2, & 3)														11,647.50
TOTAL TAXES														11,647.50

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LT-1

## TOWNSHIP OF ORION ANNUAL REPORT OF TAXES FOR 2022

2022 LEVY - TOWNSHIP OF ORION

TOWNSHIP OF ORION ANNUAL REPORT OF TAXES FOR 2022													LT-1						
PROPERTY CLASS	ASSESSED VALUE	EQUALIZING FACTOR	EQUALIZED VALUATION	TAXABLE VALUATION	ITEMS OF TAX				TAXABLE VALUATION		TOTAL TAX LEVIES								
					RATE	DOLLARS	AMOUNT		AMOUNT										
Real Agricultural	0	1.0000	0	0															
Real Commercial	322,849,140	1.0000	322,849,140	254,286,170															
Real Industrial	100,993,250	1.0000	100,993,250	79,409,510															
Real Residential	2,135,515,900	1.0000	2,135,515,900	1,654,774,460															
Real Timber Cutover	0	1.0000	0	0															
Real Developmental	0	1.0000	0	0															
Total Real Property	2,559,356,290		2,559,356,290	1,988,410,140															
Personal Commercial	36,064,500	1.0000	36,064,500	36,064,500															
Personal Industrial	21,424,090	1.0000	21,424,090	21,424,090															
Personal Residential	0	1.0000	0	0															
Personal Utility	73,167,530	1.0000	73,167,530	73,167,530															
Total Personal Property	130,656,120		130,656,120	130,656,120															
TOTAL	2,690,014,410		2,690,014,410	2,119,066,260															
					PRE	1,588,466,664	NON - PRE	530,599,596											
SCHOOL TAXES BY DISTRICTS					TAXABLE				TAXABLE										
					VALUATION	STATE EDUCATION TAX (REAL PRE PROPERTY, COMM PP PRE PROPERTY, NONPRE PROPERTY)		SCHOOL OPERATING (COMM PP PRE PROPERTY, NONPRE PROPERTY)		SUPPLEMENTAL		EXTRA VOTED TAXES AND DEBT SERVICE							
					DOLLARS	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	FOR BONDED DEBT (ALL PROPERTY)	RETIREDMENT & BUILDINGS SITE (ALL PROPERTY)	AMOUNT	
63030 PONTE Total					34,153,140	6.000000	48,121.50		28,964.64										
Real PRE					8,270,390	6.000000	19,156.86		28,964.64										
Comm PP PRE					4,827,440	6.000000	28,964.64		28,964.64										
Ind PP PRE					250,140														
Non PRE Total					25,862,750	6.000000	155,296.50		465,889.50										
Other NPRE					25,862,750	6.000000	155,296.50		465,889.50										
63190 CLARK Total					7,900														
Real PRE					16,000,000	6.000000													
Comm PP PRE					6,000,000														
Ind PP PRE																			
Non PRE Total					7,900														
Other NPRE					7,900														
Total					7,900														
Non PRE Total					7,900	6.000000	47.40	18.000000	142.20										
Other NPRE					7,900	6.000000	47.40	18.000000	142.20										
Total					7,900	6.000000	47.40	18.000000	142.20										
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2022 LEVY - TOWNSHIP OF ORION (Continued)

SCHOOL TAXES BY DISTRICTS	TAXABLE VALUATION DOLLARS	STATE EDUCATION TAX (REAL PROPERTY, COMM. PP PRE, NON-PP PRE)		SCHOOL OPERATING (COMM. PP PRE PROPERTY, NON-PP PRE PROPERTY)		SUPPLEMENTAL <18 MILLS PRE PROPERTY		EXTRA VOTED TAXES AND DEBT SERVICE SUPPLEMENTAL >18 MILLS (ALL PROPERTY)		SINKING FUND (ALL PROPERTY)		FOR BONDED DEBT RETIREMENT & BUILDING SITE (ALL PROPERTY)		
		RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	RATE	AMOUNT	
PRE Total	1,977,651,570	6.000000	8,761,088.36		186,745.02					1.886200	2,794,132.45	7.491000	10,096,832.88	22,838,798.71
Real PRE	1,481,355,344	6.000000	8,574,343.34		186,745.02					1.886200	2,695,487.74	7.491000	10,705,067.66	21,974,898.74
Comm PP PRE	1,429,057,224	6.000000	186,745.02							1.886200	58,706.41	7.491000	233,151.16	685,347.61
Ind PP PRE	31,124,170	6.000000								1.886200	39,938.30	7.491000	158,614.06	198,552.36
Non PRE Total	496,296,226	6.000000	2,977,777.36	18.000000	8,933,332.07					1.886200	936,113.94	7.491000	3,717,755.03	16,564,978.40
Other NPPE	496,296,226	6.000000	2,977,777.36	18.000000	8,933,332.07					1.886200	936,113.94	7.491000	3,717,755.03	16,564,978.40
63260 ROCH Total	107,233,630		593,045.88		677.34					1.463000	144,604.28	1.760000	173,960.04	912,287.24
Real PRE	98,840,930	6.000000	592,368.24		677.34					1.463000	144,438.12	1.760000	173,761.35	910,568.71
Comm PP PRE	112,890	6.000000	677.34							1.463000	165.16	1.760000	198.69	1,718.53
Ind PP PRE														
Non PRE Total	8,412,720	6.000000	50,476.32	18.000000	151,428.96					1.463000	12,307.81	1.760000	14,806.39	229,019.48
Other NPPE	8,412,720	6.000000	50,476.32	18.000000	151,428.96					1.463000	12,307.81	1.760000	14,806.39	229,019.48
Intermediate School District														
OAKLAND	2,119,066,280			0.188100	398,596.36	2.977700	6,309,943.60							6,708,539.96
Community College														
OAKLAND	2,119,066,280					1.489100	3,155,501.57							3,155,501.57
3. Total School Tax Levy			12,595,853.02		10,165,776.09		9,465,445.17				3,914,412.68		15,071,715.92	51,203,202.88
TOTAL GENERAL TAXES (Lines 1, 2, & 3)														81,989,009.80
SPECIAL TAXES AUTHORIZED TO BE SPREAD ON PROPERTY (Attach Resolution)														
COUNTY DRAINS	55,979.75	PTA PENALTY - OL												4,540.00
COUNTY ROADS	1,947.76	TOTAL SPECIAL TAXES												90,117.51
PTA PENALTY - O	27,650.00													
TOTAL TAXES														82,079,127.31



## Report Item Summary

**To:** Board of Trustees  
**From:** Julia Dalrymple, Trustee  
**Meeting Date:** October 17, 2022  
**Memo Date:** October 13, 2022  
**Subject:** America in Bloom

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### REPORT

America in Bloom (AIB) promotes nationwide beautification through education and community involvement by encouraging the use of flowers, plants, trees, and other environmental and lifestyle enhancements. AIB envisions communities across the country as welcoming and vibrant places to live, work, and play – benefiting from colorful plants and trees; enjoying clean environments; celebrating heritage; and planting pride through volunteerism.

Trustee Kim Urbanowski, Chief of Staff Sam Timko and Trustee Dalrymple traveled to St. Louis, Missouri at the end of September to celebrate the AIB program and the CN Ecoconnexions grant for the gateway beautification project at the corner of Brown and Joslyn Roads. The 2022 Symposium & Awards Celebration celebrated 39 communities across the United States that participated in the America in Bloom National Awards Program. As part of the symposium, we were able to tour the amazing St Louis Gardens, walk the newly renovated Gateway Arch National Park, the city's new art and sculpture gardens, and so much more.

Networking with other communities during roundtables was a highlight of the conference. We came back with a tremendous number of ideas to use in our own community especially in the new pocket parks that are still in the design phase. The highlight of the night was when Orion Township was awarded the Community Vitality Award. This award is given to the best overall community out of all the participating communities for this year. We are excited to continue partnering with AIB for future learning opportunities and grants.

### RECOMMENDATION (MOTION)

Receive and file





CHARTER TOWNSHIP OF ORION  
OFFICE OF THE SUPERVISOR  
CHRIS BARNETT

**FOR IMMEDIATE RELEASE**

**CONTACT:** Samantha Timko  
248-391-0304 ext. 1002  
stimko@oriontownship.org

**ORION TOWNSHIP HOLDS RIBBON CUTTING  
FOR THE BROWN & JOSLYN ROAD GATEWAY BEAUTIFICATION**

- What:** Orion Township holds ribbon cutting event in celebration of the completion of the gateway beautification project at the corner of Brown and Joslyn Roads.
- Who:** The public is invited and encouraged to attend this event.
- When:** Thursday, October 6, 2022  
3:00 p.m.
- Where:** Brown and Joslyn Roads  
Parking is available at Lake Orion Roofing (881 Brown Road) and Tommy's Car Wash/Mattress Firm (861 Brown Road)
- Why:** Orion Township Supervisor Chris Barnett, Township Trustees, and the Corridor Improvement Authority Board are excited to extend this invitation to the community so we may celebrate together the beautification of the Brown and Joslyn Road gateway.

Earlier this year, the Township was awarded a \$25,000 grant from CN, in partnership with America in Bloom, through their *EcoConnexions From the Ground Up* program. This program was established to provide matching grant funding to green communities where CN operates. The Township's project was to transform the existing brush and overgrowth at the Brown and Joslyn Roads gateway to enhanced landscaping with native, low-maintenance evergreens and floral plants. Additionally, a gateway sign that is reflective of the community's brand and image is being commissioned for installation later this year.

The beautification of the eastern border of the CIA has been a priority of the CIA Board and has been in development since the initial planning phases of the CIA Development & Tax Increment Financing Plan in 2015. Off to a positive start, the CIA has seen the completion of the Brown Road widening and improvement project, Baldwin Road streetscape project, and the development of a Menards, Checker's restaurant, Tommy's car wash, and residential townhome development. Currently under construction are a Mattress Firm, the Hyatt House Hotel, and the Grand Square of Orion which will feature three hotels, a Culver's restaurant, and a Texas Roadhouse.

The beautification of the southeast gateway into Orion Township and the Corridor Improvement Authority will finish a major milestone for the community and ensure the existing environmental degradation of the site from litter and roadway debris is regularly cleaned. The intersection will be a showcase reflective of the community's environmental stewardship and hometown pride.





Image 1: Sam Timko, Jenny Bhatti, Julia Dalrymple, Kim Urbanowski at Brown/Joslyn Gateway



Image 2: Sam Timko, Julia Dalrymple, Kim Urbanowski, and representative from Jack's Fertilizer (Symposium Sponsor and Award Presenter) - Community Vitality Award



Image 3: Recognition Plaque for Community Vitality - Currently Displayed at the Orion Center





*Image 4: Township Team with America in Bloom Representatives at Brown/Joslyn Gateway project*



*Image 5: Sam Timko, Julia Dalrymple, Kim Urbanowski at St. Louis Botanical Gardens*





*Image 7: St. Louis Gateway Arch*



*Image 6: St. Louis Botanical Gardens*