

The **organizational meeting** of the Alcona County Board of Commissioners was held in the County Building in the City of Harrisville, Michigan on Wednesday, **January 2, 2019** at 9:30 a.m.

The meeting was called to order at 9:33 a.m. by County Clerk, Stephany Eller.

The Pledge of Allegiance was given.

Commissioners present: Craig Johnston, Carolyn Brummund, Adam Brege, Gary Wnuk and Dan Gauthier. Also present: Stephany Eller, County Clerk and Cheryl Franks, County Treasurer.

The County Clerk called for nominations for Chairman of the Board for 2019.

Commissioners voted as follows: Gary Wnuk nominated Adam Brege, Adam Brege nominated Gary Wnuk and Dan Gauthier nominated Craig Johnston.

Votes were cast by ballot and Craig Johnston was declared Chairman.

At this time Chairman Johnston took over running the meeting and called for nominations for Vice Chairman.

Commissioners voted as follows: Adam Brege nominated Gary Wnuk and Chairman Johnston voted for Adam Brege. Chairman Johnston called for further nominations. None were offered.

Votes were cast by ballot and Adam Brege was declared Vice Chairman.

At 9:36 a.m. the Board recessed until the regular scheduled meeting at 10:00 a.m.
At 10:01 a.m. the Board reconvened with all members present.

The **regular meeting** was called to order at 10:01 a.m. by Craig Johnston, Chairman.

Invocation given by Commissioner Wnuk.

The Pledge of Allegiance was given.

APPROVAL OF MINUTES:

Motion by Wnuk, seconded by Brummund, to approve the minutes from the December 19, 2018 regular meeting and the December 27, 2018 public hearing.

MOTION CARRIED

PUBLIC COMMENT: None

PRESENTATIONS: None

UNFINISHED BUSINESS: None

NEW BUSINESS:

Motion by Brummund, seconded by Wnuk, to adopt Resolution #2019-01 as follows:

DEPOSIT RESOLUTION #2019-01

WHEREAS, Act No. 40, of the Michigan Public Acts of 1932, as amended, (hereinafter referred to as Act 40) provides for the deposit of County public monies in certain financial institutions as shall be authorized by the Board of Commissioners; and,

WHEREAS, the Board of Commissioners wish to authorize the Treasurer to deposit the County's public monies in the following depositories;

**Huron Community Bank
mBank**

THEREFORE BE IT RESOLVED, by the Board of Commissioners of the County of Alcona as follows:

- (1) The County Treasurer, of the County of Alcona, is hereby authorized to deposit County public monies in **Huron Community Bank and mBank** pursuant to Act No. 40.
- (2) The term "public monies", as used in the Resolution, shall mean those monies as defined in Act No. 40.
- (3) This Resolution shall remain in effect until and unless repealed by a future Resolution of the Board of Commissioners of the County of Alcona.

Roll call: Yes - Johnston, Brummund, Brege, Wnuk and Gauthier

No - None

MOTION CARRIED

Motion by Brummund, seconded by Wnuk, to adopt Resolution #2019-02

INVESTMENT RESOLUTION #2019-02

WHEREAS, Act 20 of the Public Acts of 1943, as amended, provided that "the Legislative or governing body of a County, City, Village or Township by Resolution, may authorize its Treasurer or other chief fiscal officer to invest surplus funds belonging to and under the control of the political subdivision, special assessment districts, or agency, board, or commission of a County" as follows:

- (a) In bonds and other direct obligations of the United States or an agency or instrumentality of the United States
- (b) In certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corporation or a savings and loan association which is a member of the Federal Deposit Insurance Corporation or a credit union which is insured by the National Credit Union Administration, but only if this bank, savings and loan association, or credit union complies with subsection (2).
- (c) In commercial paper rated at the time of purchase within the highest classifications established by not less than 2 standard rating services and which matures not more than 270 days after the date of purchase. Not more than 50% of any fund may be invested in commercial paper at any time.
- (d) In United States Government or Federal Agency obligations repurchase agreements.
- (e) In Banker's Acceptances of United States banks.
- (f) In mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

WHEREAS, it is the intent of the County of Alcona to maximize its return on balances from time to time available in the various funds of the County; and,

WHEREAS, it has been the past practice of the County of Alcona to have its County Treasurer make immediate investment of available balances;

NOW, THEREFORE, BE IT RESOLVED that all such investments, heretofore made, are hereby ratified and validated;

BE IT FURTHER RESOLVED that; any and all transfers, withdrawals, liquidations, re-investments, redemptions or any like actions relating to any County assets including but not limited to bank accounts, certificates of deposits, bonds, investments of any kind, real property, personal property, commercial paper, stocks, etc., hereby requires authorization and verification by written signature from two county officials one of which shall include the County Treasurer or Deputy County Treasurer and the other shall be the Chairman of the Alcona County Board of Commissioners or the Vice Chairman.

BE IT FURTHER RESOLVED that; The Alcona County Treasurer's office shall provide to the Alcona County Board of Commissioners an updated monthly financial statement of all county investments that shall contain the account name and address of the financial institution or bank in which Alcona County funds are deposited and shall contain the amount and length of time of the amount invested;

BE IT FURTHER RESOLVED that; The Treasurer shall cause to happen that all banks, investment houses and holders of County Funds shall annually provide signatures of agreement of compliance with applicable County Finance Policies and Procedures as well as maintain compliance with all applicable State and Federal statutes and regulations.

Roll call: Yes – Johnston, Brummund, Brege, Wnuk and Gauthier

No- None

MOTION CARRIED

Motion by Brege, seconded by Gauthier, to adopt Resolution #2019-03 as follows:

RESOLUTION ON ELECTRONIC TRANSACTIONS #2019-03

WHEREAS, Electronic payments of public funds are required for some federally mandated transactions of public funds and electronic payments have become a commonly accepted practice by banks and other financial institutions, and

WHEREAS, Public Act 738 of 2002, effective December 30, 2002, authorizes counties to make electronic transactions involving public funds by electronic payment, debit, or credit transfer processed through an automated clearing house, and

WHEREAS, PA 738 authorizes a County Treasurer to enter into an ACH arrangement for a national and governmental organization that has authority to process electronic payments (ACH) including, but not limited to, the national automated clearing house association and the federal reserve system, and

WHEREAS, The Alcona County Board of Commissioners deems that it is in the best interest of the county to make certain County financial transactions by electronic payments as described in PA 738.

THEREFORE BE IT HEREBY RESOLVED, that the Alcona County Board of Commissioners authorizes the County to utilize electronic transactions in compliance with the written procedures and internal controls developed and adopted by the Treasurer as the County's ACH policy and presented to the Alcona County Board of Commissioners;

AND FURTHER, all electronic transfers shall require two signatures; that of the Treasurer, or Deputy Treasurer and the County Clerk, or Deputy County Clerk, or Chairman of the Board of Commissioners.

Roll call: Yes - Johnston, Gauthier, Brummund, Brege and Wnuk

No- None

MOTION CARRIED

Motion by Gauthier, seconded by Brege, to adopt Resolution #2019-04 as follows:

MANAGEMENT OF IMPREST CASH #2019-04

Imprest Cash is defined as money belonging to the Treasurer but held by a department for management of payment for services or sales rendered at that time and through that specific department. These services or sales are defined as payment for copies, payment for plat books, issuance of a permit within the Building Department, payment for passports, court fees and other items within the Clerk's office, faxes, and other items within various departments. These payments, held with Imprest Cash, are considered daily cash receipts and are submitted to the Treasurer's office by transmittals. Imprest Cash is never used for incidental costs within a department.

Authorization and creation for an individual department to hold Imprest Cash shall be determined and approved by the County Treasurer. The County Treasurer shall evaluate a Department's need for maintaining an Imprest Cash fund and shall only approve those where it is the efficient method of handling the revenue they receive.

All cash and/or checks received within a Department and being placed as cash with the Imprest Cash fund will cause a receipt to be generated for each and every transaction. The receipt, whether written by hand or generated on a computer, shall be offered to the payee and shall include not less than the name of the Department issuing the receipt, the sequential number of the receipt, date, name of individual paying and amount being paid, purpose of payment and whether it is cash or check including check number.

Departments shall transmit to the Treasurer, their daily cash receipts not less than monthly or when the amount becomes approximately 200% of the base Imprest Cash as allocated for the Department. A recording of the daily cash receipt shall be provided with each deposit made by the Department to the Treasurer.

Each department shall maintain a reporting format where all daily cash receipts, remaining with Imprest Cash, are entered. This may be a traditional paper format, or be recorded on a computer spreadsheet. Either the paper format or computer spreadsheet shall be submitted with the weekly, monthly, or periodic, report to the Treasurer.

This Resolution shall remain in effect until amended or repealed by a future Resolution of the Board of Commissioners of the County of Alcona.

Roll call: Yes - Johnston, Brummund, Gauthier, Brege and Wnuk

No- None

MOTION CARRIED

Motion by Brummund, seconded by Brege, to adopt Resolution #2019-05 as follows:

FRAUD RISK MANAGEMENT POLICY #2019-05

WHEREAS, it is the duty of the Alcona County Board of Commissioners to protect its financial investments utilizing applicable Michigan State Statues, and

WHEREAS, it is the obligation and responsibility for the Board to be knowledgeable of all investments, money transfers, revenues and expenditures, and

WHEREAS, it is the responsibility for the Board to a have a policy to perform and maintain these responsibilities.

NOW, THEREFORE BE IT RESOLVED, the following process shall be incorporated into the daily, monthly, quarterly, and annual activities as appropriate and as directed from time to time through the actions of the Board of Commissioners.

BE IT FURTHER RESOLVED, the County Chair and Treasurer will be responsible for the verification of any and all transactions of money, investments (CD's bonds, etc.) and will validate these transactions for the financial institutions and will also make these institutions aware that the Chairman of the Board will be provided a copy within 7 to 10 days of transaction which he will initial indicating his concurrence and return to the Treasurer.

BE IT FURTHER RESOLVED, the monthly Financial Statement for "Other Funds", as prepared by the County Treasurer's office, will be given to each Department as applicable, the County Board of Commissioners and all other Commissions that are reported through the County Treasurer. These statements will be provided prior to the close of the following month.

BE IT FURTHER RESOLVED, the Financial Statements, as provided by our financial institutions, will be submitted on a quarterly basis to the Board of Commissioners for their review and concurrence as a Board at their next regular meeting.

BE IT FURHTER RESOLVED, that this Resolution shall remain in effect until amended or repealed by a future Resolution of the Board of Commissioners of the County of Alcona.

Roll call: Yes - Johnston, Brummund, Brege, Gauthier and Wnuk

No - None

MOTION CARRIED

Motion by Brummund, seconded by Wnuk, to approve Resolution #2019-06 as follows:

Motion by Brummund, seconded by Brege, to re-appoint Bill Thompson, Sheila Phillips and Deb Boyat as members to the Alcona County Fair Board from January 2019 through December 2021.

MOTION CARRIED

Motion by Brege, seconded by Wnuk, to pay the remaining \$50,000.00 of PILT to the townships.

MOTION CARRIED

COMMUNICATIONS:

Chairman Johnston received a letter from the U.S. Forest Service in regard to the sale of the U.S. Forest Service building. Chairman to send response letter.

At 10:36 a.m. the meeting recessed until 1:00 p.m.

Meeting reconvened at 1:15 p.m. and was called to order by Adam Brege, Vice Chairman.

The following Commissioners were present: Carolyn Brummund, Adam Brege, Gary Wnuk and Dan Gauthier. Also present: Lori Achtabowski, Deputy County Clerk and Cheryl Franks, County Treasurer.

Tony Radjenovich, MERS Regional Manager, presented an overview of the two retirement plans available to eligible employees; MERS Defined Benefit (DB) and MERS Defined Contribution (DC).

At 2:40 p.m. Craig Johnston joined the meeting.

Discussion was held regarding viable options to modifying the plans with the goal of reducing county liability and/or normal costs while sustaining the plan(s) sustainability. Mr. Radjenovich will provide a cost analysis for the Board's review.

Mr. Radjenovich was asked if adding the newly created position of Veteran's Counselor to the DC plan is within the Board's scope. Mr. Radjenovich concurred and will provide the check-off to set up this new division within the DC plan.

Meeting adjourned at 3:10 p.m. until the next scheduled regular meeting on January 16, 2019.

Clerk

Chairman