



Agenda

March 5, 2021 – 10:00 a.m. – Held Virtually via Zoom, pursuant to Michigan's Public Act 228 of 2020

1. **Call to Order/Roll Call--Board members, please state your physical location ONLY if out-side of Calhoun County, MI**
2. **Approval of Agenda
(ACTION - MOTION TO APPROVE)**
3. **Consent Agenda
(ACTION - MOTION TO APPROVE)**
 - a. **Minutes from July 28, 2020**
 - b. **Correspondence—KCC Foundation; City of Marshall; 2021 Wire Payment and Net**
4. **Public Comment**
5. **Old Business
(none)**
6. **New Business**
 - a. **Election of Officers for 2021 Year**
 - b. **Designation of Bank Signatories for 2021**
 - c. **Meeting schedule for 2021 Year
(ACTION - MOTION TO APPROVE)**
 - d. **Timeline for Distribution - 2021
(ACTION - MOTION TO APPROVE)**
 - e. **Administrative Services Agreement
(ACTION - MOTION TO APPROVE)**
 - f. **Engagement of 2020 Auditor
(ACTION - MOTION TO APPROVE)**
7. **Adjourn**



FireKeepers Local Revenue Sharing Board

FireKeepers Local Revenue Sharing Board • 315 West Green Street • Marshall, MI 49068

MEETING MINUTES Tuesday, July 28, 2020

The virtual meeting of the FireKeepers Local Revenue Sharing Board was called to order at 1:14pm by Chairman Stuck after technical difficulties with Zoom.

1. Roll Call

Present: Derek King, Calhoun County; Greg Moore, Athens Township; Joe Caron, City of Marshall; Rebecca Fleury, City of Battle Creek; Tracy Myers-Malone, Emmett Township; and Jamie Stuck, Nottawaseppi Huron Band of the Potawatomi

Also, Present: Kelli Scott, Calhoun County Administrator/Controller; Shana Huerta, Executive Assistant; Steve Frisbie, alternate for Calhoun County; Ken Cunningham, alternate for Emmett Township; Lucy Blair, Calhoun County Communications Manager

2. Approval of Agenda

Motion by Member Moore, second by Member King to approve the July 28, 2020 Agenda as presented.

Voice Vote. Motion CARRIED.

3. Consent Agenda

- a. June 5, 2020 Minutes.

Motion by Member Myers-Malone, second by Member Caron to approve the June 5, 2020 Consent Agenda as presented.

Voice Vote. Motion CARRIED.

4. Public Comment

There was none.

5. Correspondence

- a. Fredonia Township thank you letter

Chairman Stuck acknowledged the inclusion of a letter from Fredonia Township thanking the FLRSB for the additional \$5,000 allocation from the 2020 net win distribution. Other members noted that they have received verbal thank you's also for the \$5,000 checks, and especially the smaller municipalities.

6. New Business

- a. Acceptance of 2019 Financial Audit

County Administrator/Controller Kelli Scott reviewed with the Board the 2019 financial audit, completed by Gabridge & Co. She noted the FLRSB received an unmodified or clean opinion on the financial statements, and that the audit went smoothly in spite of being conducted remotely due to COVID-19. Ms. Scott mentioned various financial highlights within the report, including that the FLRSB received \$5.7 million in New win revenues during 2019, \$6 million in expenses and allocations including \$329k in discretionary grants, and an ending Net Position of \$93k, \$70k of which was assigned for Emmett Township future sewer reimbursements and \$23k of which was unassigned. Ms. Scott also called the Board's attention to a special note within the audit report regarding a potential Net Win revenue decrease for 2020 due to the FireKeepers Casino being closed during March through May of 2019 in response to the COVID-19 pandemic.

Motion by Member Caron, second by Member Myers-Malone for the acceptance of the 2019 Financial Audit.

Voice Vote. Motion CARRIED.

- b. Approval to Disburse check for the following:

* Tier 1: Gabridge & Co., \$2,600.00, for 2019 audit services, as approved 02/06/20.

Motion by Member Moore, second by Member Fleury to approve disbursement of check to Gabridge & Co. in the amount of \$2,600.00.

Roll Call Vote – Yes - 6. Motion CARRIED.

7. Adjournment – The meeting was adjourned at 1:27 p.m. Next Meeting to be scheduled within the first quarter of 2021.



450 North Avenue, Battle Creek, MI 49017-3397
269 965 4161
kellogg.edu/foundation

RECEIVED

NOV - 2 2020

BY: Administration

October 26, 2020

Ms Kelli Scott
Firekeepers Local Revenue Sharing Board - Calhoun County
315 W Green Street
Marshall, MI 49068

Dear Kelli,

Adapt and pivot are two important action words that have defined the last seven months at Kellogg Community College. On March 18, KCC made the unprecedented decision to close its five campuses, immediately retool its classes for online delivery and designate personnel to work remotely from home. Over the next several months, in addition to doing our part to mitigate the spread of COVID-19, KCC completed its spring semester on time, held a virtual commencement celebration, created a suite of virtual services, provided laptops for students in need, opened its summer semester on time and reopened its campuses.

When students returned to KCC campuses in late August, they noticed numerous modifications, including face covering requirements, hand sanitizer dispensers, plastic barriers, social distancing rules, occupancy restrictions, and more. The fall semester launched with a mixture of online, face-to-face and hybrid classes, allowing students to enroll in the courses and formats that suited their goals and learning styles. Then, with the rise in COVID-19 cases, KCC transitioned almost all of its hybrid and face-to-face courses to online in October.

In the first edition of the new BruIN magazine, KCC titled this journey, "The Pandemic Effect". And what this year has taught us is nothing short of patience, perseverance, preparedness, and partnerships. Working together, supporting and uplifting each other, and empowering our students in their educational journeys remains strong.

The KCC Foundation always looks forward to bringing students and donors together at its annual Celebration of Donors and Scholars. While we are not able to hold an in-person event this fall due to the pandemic, we are looking forward to sending you a special message from our scholarship recipients very soon via email and on the Foundation's website at www.kellogg.edu/foundation

In addition to the Fund Statement ending May 31, 2020, enclosed you will find a "KCCF By The Numbers" flier for 2019-2020 and a summary of a recent study commissioned by KCC showing the economic value the college creates from helping students increase their lifetime earnings to generating a return on taxpayer investment in the three-county KCC Service Area.

(more on the back)

BOARD OF DIRECTORS Dr. Adrien L. Bennings, President; Andrew D. Schweitzer, Chair; Steve A. Claywell, Vice Chair; Joseph M. Lopez, Secretary; Richard M. Scott, Treasurer; Jill M. Booth; Matthew A. Davis; Vivian L. Davis; John F. Dilworth; Adam R. Dingwall; Eric J. Greene; Dr. John J. H. Schwarz; Chad W. Smith; Erick J. Stewart; Catherine A. Yates

EXECUTIVE DIRECTOR Teresa Durham

We are proud and excited to share with you that the KCC Foundation raised a record \$106,000 at its 23rd Annual Bruin Scholarship Open in September. Despite many changes to the event format and concern that the pandemic challenges would diminish sponsorships and contributions, over 104 individuals, organizations and companies kept their steadfast commitment to ensure our students have essential funding support to be successful.

In 2020, the KCC Foundation launched its new online scholarship application process and we look forward to opening up the 2021-2022 scholarship application season this December. We continue to provide emergency assistance to students and coordinate the Bruin Basket stations of free healthy food snacks for students. We even added a new basket station in the Emory Morris Library.

We are honored to steward this fund at the KCC Foundation and to continue to work with you, our generous supporters, to fulfill your vision for a healthy and prosperous community college – a place where students can thrive. Thank you for opening doors and changing lives.

If you have any questions or wish to share your thoughts or ideas, please call us at 269-965-4161. We want to know how we can best serve you.

Stay safe and well.

Sincerely,

Teresa Durham

Teresa Durham
Executive Director

*Thank you
Kelli*



Firekeepers Local Revenue Sharing Board Scholarship

For the Period June 1, 2019 – May 31, 2020

Beginning Balance	\$22,295.14
Current Year Activities	
Contributions	\$15,000.00
Scholarships & Expenses	\$-1,000.00
Investment Returns	\$1,100.86
Adjustments	\$.00
Ending Balance	\$37,396.00
Ending Principal Balance	\$35,000.00
Ending Income Balance	\$2,396.00

Investment Performance Notes: The KCC Foundation's fiscal year ends on May 31. The return % (net of fees) from 05/31/2019 to 5/31/2020 was 4.60. The return % from 12/31/2019-06/30/2020 was -4.23 and from 05/31/2020-09/30/2020 the return % was 8.20. The Foundation's asset value reported on September 30, 2020 was \$11.367 million.

The KCC Foundation Board and Staff is pleased to announce the following recipient(s) of the **Firekeepers Local Revenue Sharing Board Scholarship** for the 2020-2021 academic year and their field of study or interest stated on their scholarship application.

Jamie Baxter - Accounting, Charles Ford - Accounting

This year, the KCC Foundation transitioned its scholarship application, review, recommendation and post scholarship acceptance process online. Thank you letters from student scholarship recipients to donors are being requested to be submitted online. This is a new process for both the Foundation staff and students and, therefore, may take some time to access and mail to you.

If you have any questions, please contact the KCC Foundation at 269-965-4161 or at kccfoundation@kellogg.edu

The KCC Foundation is grateful for your support of this student(s). Your scholarship opens doors and changes lives.

Thank you.

KCCCF BY THE NUMBERS



522

Number of
Scholarships Awarded



\$573,348

Total Amount
Awarded



414

Number of
Students Awarded



186

Number of
Individual Donors



11

Number of Emergency
Funds Awarded



3.39

Average GPA



\$640,000

Money Raised
in FY



9

Number of
Grants Awarded



7

Number of
New Funds



The Economic Value of Kellogg Community College FACT SHEET

KELLOGG Community College (KCC) creates a significant positive impact on the business community and generates a return on investment to its major stakeholder groups—students, taxpayers, and society. Using a two-pronged approach that involves an economic impact analysis and an investment analysis, this study calculates the benefits received by each of these groups. Results of the analysis reflect fiscal year (FY) 2018-19.



Economic impact analysis

In FY 2018-19, KCC added **\$160.5 million** in income to the KCC Service Area* economy, a value approximately equal to **1.8%** of the region's total gross regional product (GRP). Expressed in terms of jobs, KCC's impact supported **2,862 jobs**. For perspective, the activities of KCC and its students support **one out of every 38 jobs** in the KCC Service Area.

OPERATIONS SPENDING IMPACT

- KCC employed 892 full-time and part-time faculty and staff. Payroll amounted to \$32.1 million, much of which was spent in the region for groceries, mortgage and rent payments, dining out, and other household expenses. The college spent another \$18.9 million on day-to-day expenses related to facilities, supplies, and professional services.
- The net impact of the college's operations spending added **\$35.1 million** in income to the regional economy in FY 2018-19.

CONSTRUCTION SPENDING IMPACT

- KCC invests in construction each year to maintain its facilities, create additional capacities, and meet its growing educational demands, generating a short-term infusion of spending and jobs in the regional economy.
- The net impact of KCC's construction spending in FY 2018-19 was **\$3.9 million** in added income for the KCC Service Area.

STUDENT SPENDING IMPACT

- Some in-region students, referred to as retained students, would have left the KCC Service Area for other educational opportunities if not for KCC.

IMPACTS CREATED BY
KCC IN FY 2018-19



\$35.1 million
Operations Spending Impact



\$3.9 million
Construction Spending Impact



\$1 million
Student Spending Impact



\$120.6 million
Alumni Impact



\$160.5 million
TOTAL IMPACT

- OR -

2,862
JOBS SUPPORTED

* For the purposes of this analysis, the KCC Service Area is comprised of Barry, Branch, and Calhoun Counties.



These retained students spent money on groceries, mortgage and rent payments, and other living expenses at regional businesses.

- The expenditures of retained students in FY 2018-19 added **\$960.2 thousand** in income to the KCC Service Area economy.

ALUMNI IMPACT

- Over the years, students have studied at KCC and entered or re-entered the workforce with newly-acquired knowledge and skills. Today, thousands of these former students are employed in the KCC Service Area.
- The net impact of KCC's former students currently employed in the regional workforce amounted to **\$120.6 million** in added income in FY 2018-19.



Investment analysis

STUDENT PERSPECTIVE

- KCC's FY 2018-19 students paid a present value of **\$16.6 million** to cover the cost of tuition, fees, supplies, and interest on student loans. They also forwent **\$16.4 million** in money that they would have earned had they been working instead of attending college.
- In return for their investment, students will receive **\$171.4 million** in increased earnings over their working lives. This translates to a return of **\$5.20** in higher future earnings for every dollar students invest in their education. Students' average annual rate of return is **19.1%**.

TAXPAYER PERSPECTIVE

- Taxpayers provided KCC with **\$29.6 million** of funding in FY 2018-19. In return, they will benefit from added tax revenue, stemming from students' higher lifetime earnings and increased business output, amounting to **\$59.2 million**. A reduced demand for government-funded services in Michigan will add another **\$5.5 million** in benefits to taxpayers.
- For every dollar of public money invested in KCC, taxpayers will receive **\$2.20** in return, over the course of students' working lives. The average annual rate of return for taxpayers is **5.5%**.

SOCIAL PERSPECTIVE

- In FY 2018-19, Michigan invested **\$89.7 million** to support KCC. In turn, the Michigan economy will grow by **\$680.7 million**, over the course of students' working lives. Society will also benefit from **\$18.9 million** of public and private sector savings.
- For every dollar invested in KCC in FY 2018-19, people in Michigan will receive **\$7.80** in return, for as long as KCC's FY 2018-19 students remain active in the state workforce.

STUDENTS SEE A HIGH RATE OF RETURN FOR THEIR INVESTMENT IN KCC



Source: Forbes' S&P 500, 1989-2018.
FDIC.gov, 6-2019.



FOR EVERY \$1...



Students gain
\$5.20
in lifetime earnings



Taxpayers gain
\$2.20
in added tax revenue and public sector savings



Society gains
\$7.80
in added income and social savings



**CITY OF MARSHALL, MICHIGAN
RESOLUTION #2021-01**

**RESOLUTION APPOINTING REPRESENTATIVE AND ALTERNATES
TO THE LOCAL REVENUE SHARING BOARD**

WHEREAS, the Urban Cooperation Act of 1967 (MCL 124.501 et seq., as amended: hereinafter the “Urban Cooperation Act”) provides that Public agencies of the State of Michigan and Public agencies of the United States may enter into interlocal agreements to exercise jointly with each other any power, privilege or authority that the agencies share in common and that each may exercise separately; and

WHEREAS, under subsection 2(e) of the Urban Cooperation Act (MCL 124.502(e)), Calhoun County, Emmett Charter Township, the City of Battle Creek, the City of Marshall, and Athens Township are Public agencies of the State of Michigan, each of which have the authority to enter into an interlocal agreement; and

WHEREAS, for purposes of the Urban Cooperation Act, the Nottawaseppi Huron Band of the Potawatomi Indians (hereinafter “the Tribe”) is treated as a Public agency of the United States with the authority to enter into an interlocal agreement; and

WHEREAS, in accordance with the Indian Gaming Regulatory Act (25 U.S.C. 2701 et seq.; hereinafter referred to as “IGRA”), on December 3, 1998 the State of Michigan and the Tribe made and entered into a Compact providing for the conduct of casino gaming, as approved by the U.S. Secretary of the Interior by publication in the Federal Register on February 18, 1999 (64 Fed. Reg. 8111), and as amended on July 23, 2009 in accordance with Section 16 of the Compact and approved by the U.S. Secretary of the Interior by publication in the Federal Register on October 8, 2009, (74 Fed. Reg. 51875) (hereinafter collectively referred to as the “Compact”); and

WHEREAS, the Tribe, a federally-recognized Indian tribe, acting under its governmental authority in accordance with IGRA and the Compact, commenced casino gaming operations on August 1, 2009, at the Firekeepers Casino (hereinafter the “Casino”) on land located in Emmett Township, Michigan that is held in trust for the Nottawaseppi Huron Band by the United States; and

WHEREAS, growth and development on and in the vicinity of the Pine Creek Indian Reservation, which is the governmental and community center of the Tribe, will have impacts on Athens Township, which will be affected by the Tribe’s operation of the Casino; and

WHEREAS, the Compact provides that the local units of government that are in the immediate vicinity or are otherwise directly affected by the Casino, together with the local government(s) affected by growth and development of the Tribe’s governmental and community facilities on and in the immediate vicinity of the Pine Creek Reservation that will result from the operation of the Casino, may, at their option, form a Local Revenue Sharing Board in conjunction with the Tribe for the purpose of receiving and directing the disbursement of

revenue sharing payments required by the Compact; and

WHEREAS, by entering into this interlocal agreement (hereinafter this “Agreement”), the parties hereto seek to create a Local Revenue Sharing Board, consistent with the terms and provisions of the Compact and for the purposes stated therein; and

WHEREAS, the Local revenue Sharing Board bylaws allow appointment of a Board representative and Board alternates.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the City of Marshall appoints **Mayor Joe Caron** as the Board representative and **City Manager Tom Tarkiewicz** as the Board alternate.

Motion by: Council Member Wolfersberger

AYES, Council members: Gates, Rice, Schwartz, Traver, Underhill, Wolfersberger, and Mayor Caron.

NAYES, Council members: None.

ABSTAIN, Council members: None.

RESOLUTION DECLARED ADOPTED.

CERTIFICATE

The foregoing is a true and a complete copy of the resolution adopted by the City Council and the City of Marshall at a regular meeting on January 4, 2021. Public notice was given and the meeting was conducted in full compliance with the Michigan Open Meetings Act (PA 267, 1976, as amended). Minutes of the meeting will be available as required by the Act.

City of Marshall



By: Trisha Nelson
Its: Clerk

Date: January 4, 2021

Display Domestic Wire

Status Information

Trace ID: 93613065635334
 KeyBank Transaction Reference: 210211343177
 Repetitive Number:
 Template Number:
 Fed. Reference Number: 212MMQFMPWD000667
Status: Sent
 Entered By: 13FIRESM
 Entered On: 02/11/2021
 Authorized By: 10FIRESS
 Authorized On: 02/11/2021

Sender Information

Name: SHELLY MILLER
 Company: FIREKEEPERS DEVELOPMENT AUTHORITY DBA FIREKEEPERS CASINO
 Phone Number: 269.660.5468
 Debit Account: 0000000359681269650:101:PAYABLES

Target Bank Information

Bank ABA: 291070001
 Bank Name/Address: TCF NATIONAL BANK
 SIOUX FALLS, SD

Intermediary Bank Information

Intermediary Bank Name:

Beneficiary Bank Information

Bank Name:
 Bank Account:

Beneficiary Account Information

Account Number: 8019640
 Account Name †: Firekeepers Local Revenue Sharing Board

† To avoid processing delays, do not use abbreviations or initials in beneficiary's account information.

References

Message to Beneficiary: 2020 Local Compact Fee
 Message to Bank:
 Reference to Beneficiary:
 Notify Beneficiary By:
 Notification Number:
 Amount: \$4,918,734.31
 Date to Transmit: 2/12/2021

[return](#)

FireKeepers Casino

Exclusivity Fee Calculation

000-000-2300000

000-000-2300001

Jan 1 thru Dec 31 2020**Net Win**

.01 Slot Win		176,431,159.00
.02 Slot Win		680,523.08
.05 Slot Win		6,249,928.52
.25 Slot Win		13,546,794.33
1.00 Slot Win		26,423,450.19
5.00 Slot Win		8,794,623.46
Unadjusted Net Win		232,126,478.58
ADD: Expired Tickets	227,451.82	227,451.82
LESS: Class II Win	7,745,790.22	(7,745,790.22)
Total Unadjusted Net Win		224,608,140.18

Free Play Revenue

Total Free Play Revenue	24,906,119.52	x 91%	22,664,568.76
LESS: Class II Free Play	1,060,984.96	x 91%	(965,496.31)
Total Free Play Revenue			21,699,072.45

Contribution Reports

IGT		(103,526.81)
WMS		(205,625.93)
Aristocrat		(22,081.57)
Everi		(41,254.10)
Total Contribution Reports		(372,488.41)

In-house Progressive Liability # 000-0000-2500045

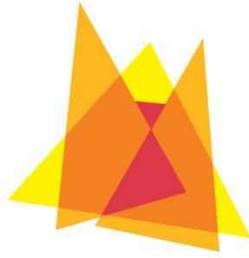
Change in Liability**Adjusted Net Win**

	1,991.50
	1,991.50
Adjusted Net Win	245,936,715.72

Jan 1 thru Dec 31 2020

Local Compact Fee - 2%

4,918,734.31



FireKeepers Local Revenue
Sharing Board

FireKeepers Local Revenue Sharing Board

Board Members 2020

Name	Name	FLRSB Board Officers
Jamie Stuck <i>NHBP Tribal Chairperson</i>	Nottawaseppi Huron Band of the Potawatomi	Chair
Dorie Rios (Alternate) <i>NHBP Tribal Vice-Chairperson</i>		
Derek King <i>Calhoun County Commissioner</i>	Calhoun County	Secretary
Steve Frisbie (Alternate) <i>Calhoun County Commissioner</i>		
Tracy Myers-Malone <i>Emmett Township Clerk</i>	Emmett Charter Township	
Ken Cunningham (Alternate) <i>Emmett Township Director of Public Safety</i>		
Greg Moore	Athens Township	Treasurer



FireKeepers Local Revenue Sharing Board

Consumers Energy

Joe Caron

City of Marshall

Vice Chair

Marshall City Mayor

Tom Tarkiewicz (Alternate)

Marshall City Manager

Rebecca Fleury

City of Battle Creek

Battle Creek City Manager

Ted Dearing (Alternate)

*Battle Creek Assistant City
Manager*

Administrative Services

Kelli Scott

269.841.6853 Cell

www.calhouncountymi.gov

Calhoun County

Administrator/Controller

kdscott@calhouncountymi.gov

Susan Connolly

269.781.0966 Office

www.calhouncountymi.gov

Calhoun County Executive

Assistant, Administration

sconnolly@calhouncountymi.gov

FIREKEEPERS LOCAL REVENUE SHARING BOARD

2021 Meeting Schedule

Fri., March 5, 2021, 10:00 a.m.

**Fri., Apr. 30, 2021, 10:00 a.m.

Fri., May 14, 2021, 10:00 a.m.

Fri., June 4, 2021, 10:00 a.m.

Meetings will be held in the Administrative Conference Room in the Calhoun County Building, 315 W. Green Street, Marshall, MI 49068 or if designated ** in the Board of Commissioners Chambers, Calhoun County Building, 315 W. Green Street, Marshall, MI 49068, **or virtually on Zoom as compliant with Michigan's Open Meetings Act.**

TIMELINE FOR DISTRIBUTION OF 2021 TRIBAL PAYMENT

March 5, 2021: FLRSB Annual Organizational Meeting

February 12, 2021: FLRSB receives funds

(TBD, 2021): Check Ceremony, FireKeepers Casino Hotel Event Center

By March 12, 2021: County administration publishes notice in Advisor, Enquirer, and Shopper inviting applications for Specific Actual Increased Costs Incurred and mails notices to governments specified in by-laws

By April 16, 2021: Applications for Tier 2, Specific Actual Increased Costs Incurred, due to County administration by 5:00 p.m.

April 30, 2021: Hearings in front of FLRSB relative to Tier 2 applications for Specific Actual Increased Costs Incurred (scheduled by County Administration).

May 14, 2021: County Administration prepares and presents to FLRSB preliminary 2021 budget and spreadsheet of proposed amounts to be distributed after reduction based on decision regarding specific actual increased costs; FLRSB meeting to approve disbursement of Tier 1 and Tier 2 funds for 2021; Tier 3 - Preliminary calculations and approval of relative taxable values; and Tier 4 Resolution determining distribution method.

June 4, 2021: Final authorization of disbursements for Tiers 3 and 4; and setting future meeting(s) to determine grant or other process for distribution of remaining funds if needed.

**FIREKEEPERS
LOCAL REVENUE SHARING BOARD**

**DISBURSEMENT REQUEST FORM
SPECIFIC ACTUAL INCREASED COSTS INCURRED**

INSTRUCTIONS:

1. All applications must be in typewritten/Word format (the form can be obtained in electronic form by contacting Kelli Scott.
2. Each individual application must be submitted on a separate application form.
3. Each Applicant must submit one (1) completed application form by e-mail, U.S mail, or by hand delivery to Kelli Scott, Calhoun County, 315 W. Green Street, Marshall, MI 49068. E-mail: kdscott@calhouncountymi.gov.
4. All applications must be filled out completely. The FLRSB reserves the right to reject incomplete applications or to request additional information.
5. All applications must be signed an official authorized to sign on behalf of the Applicant.
6. All Applicants must be Local Units of Government as identified in Article I(F) of the FireKeepers Local Revenue Sharing Board Bylaws:

Calhoun County, Newton Township, Charter Township of Emmett, Pennfield Township, City of Battle Creek, City of Marshall, Fredonia Township, Marshall Township, Convis Township, Harper Creek Community Schools, Lakeview Public Schools, School District of the City of Battle Creek, Pennfield Schools, Marshall Public Schools, Calhoun Intermediate School District, Calhoun County Road Department (formerly Road Commission), Kellogg Community College, Union City Schools, Athens Area Schools, Burlington Township, Athens Township, Village of Athens, Leroy Township, Calhoun County Land Bank Authority and Calhoun County Consolidated Dispatch Authority.

APPLICATION

1. Local Unit of Government filing the application:

Name:

Mailing Address:

City:

State:

Zip Code:

Telephone:

Fax:

Email Address:

Contact Person:

Title:

Date of Application:

2. Eligible Governments. Pursuant to Section 18B(5)(a) of the Amended Compact, any specific actual costs incurred by a unit of government in the immediate vicinity (see definition above) of the casino or the Pine Creek Reservation, as the result of the development or operation of the casino, including payment for road improvements, police, fire, and other public services are entitled to reimbursement.

3. Specific Actual Increased Cost Support: Please attach a detailed explanation of the request for reimbursement and specifically stating why the increased costs are a result of the development of either the casino or the Pine Creek Reservation. Provide information listing any specific costs incurred and attach copies of supporting documents (data information, paid invoices, contracts, etc.). Please ensure that all such documents are certified as true copies by the Clerk of the Applicant.

4. Overhead/Indirect Costs: Any application for reimbursement which includes a portion for overhead and/or indirect costs must provide detailed information regarding the method of calculating such costs included within the application. The FLRSB reserves the rights to request additional information as needed to verify any such calculations.

Each applicant bears the burden of demonstrating its eligibility to receive distributions pursuant to the Compact and the FLRSB bylaws.

If the Applicant waives the right to a hearing relative to this Application please check below and initial:

On behalf of the Applicant, the right to a hearing is waived

Initials of Authorized Official

Authorized Signature: _____

Printed name and title: _____

Date: _____

AGREEMENT FOR ADMINISTRATIVE SERVICES

This Agreement for Administrative Services is entered into this ____ day of _____, 2021, between Calhoun County, a Michigan municipal corporation, 315 W. Green Street, Marshall, Michigan 49068 (“County”) and FireKeepers Local Revenue Sharing Board, (“LRSB”). This Agreement is effective on the date last adopted by both signatories.

WHEREAS the LRSB is in need of certain administrative services relative to its obligation to distribute certain funds are provided by the Compact as adopted on December 3, 1998, and as amended in 2009 and in 2016, (“the Compact”); and

WHEREAS the County is able to provide such administrative services pursuant to the terms and conditions set forth below,

NOW THEREFORE, the parties agree as follows:

1. Maintenance of Records. County shall assist the Secretary of the LRSB in maintaining the records of the LRSB and shall maintain a secure location for maintaining said records. County shall maintain the minutes and other records of the LRSB and shall assist the Secretary in preparing said minutes.

2. Meetings. County shall assist LRSB in scheduling meetings for the LRSB and shall provide a meeting place for the LRSB as needed.

3. Review of Requests. County shall compile, review, and provide summaries for the LRSB of any requests for reimbursement of specific increased actual costs and shall assist in scheduling hearings for officials of local governmental units relative to said requests. In the event that LRSB makes disbursements pursuant to a grant-type process, County shall provide the same services relative to those applications for grants.

4. Financial Reports. County agrees, in conjunction with the Treasurer, to conduct banking transactions and to provide financial reports and such other financial information as shall reasonably be requested by LRSB. County will assist LRSB in obtaining and completing an annual independent audit.

5. FOIA Officer. Corporation Counsel for the County shall act as the LRSB’s appointed FOIA officer and shall cooperate with the Secretary of the LRSB in responding to any such requests as required by law.

6. Notices. County shall be provided notices by the LRSB secretary for posting and shall post all notices as required by law relative to meetings of the LRSB.

7. Copies. LRSB shall be assigned a copy code number and the same cost as allocated internally to County departments shall be paid by LRSB per copy.

8. Postage. Actual costs of postage shall be passed on to LRSB by County.

9. Cost for Services. In exchange for the services as set forth herein, the County shall be paid the annual sum of thirty thousand and 00/100 (\$30,000.00) for all services rendered under this Agreement. Postage and copies shall be additional as set forth herein. The County shall present an invoice quarterly to the LRSB for payment. In the event of termination of this agreement, the final payment to County shall be pro-rated based upon the effective date of termination.

10. Provision of Services to LRSB. Effective January 1, 2021, and while this agreement is in effect the County agrees that, other than as provided for by this Agreement, it will not submit any requests to the LRSB for reimbursement of specific increased actual costs relative to the administrative services set forth herein.

11. Attorney Fees and Assessing Fees. In the event that the LRSB determines that it needs the assistance of an attorney or assistance relative to assessing there shall be a separate agreement(s) between the LRSB and the County relative to any such services provided.

12. Termination. This Agreement shall terminate on December 31, 2021, unless renewed by the LRSB at least 90 days prior to termination. In the event of a material breach of this agreement, and failure to correct the breach within ten (10) days of written notice of the same, this agreement may be immediately terminated.

13. Indemnification. The County and LRSB agree, to the extent allowed by law, to mutually indemnify the other for any costs, including attorney fees, incurred as a result of their actions or inactions or those of their employees, officers and agents.

14. Complete Agreement. This Agreement constitutes the complete expression of the agreement between the County and Authority on the subjects contained herein and there are no other oral or written agreements or understandings between the entities concerning these subjects. Any prior agreements or understandings on the matters addressed in this Agreement are hereby rescinded, revoked or terminated. This Agreement may be modified or amended only by subsequent written agreement approved by the County Board of Commissioners and the Authority Board.

15. Control of County Personnel. In providing services under this Agreement, the parties recognize that County personnel will, from time to time, be doing work for the LRSB. The County and the LRSB agree that the point of contact for all communication and direction regarding work to be performed by County personnel under this Agreement shall be the Chairman of the LRSB. The County reserves the right to control and direct all of its employees and when they may perform services under this Agreement.

By the signatures executed below, the parties agree to the terms of this Agreement and the signatories represent that they have the authority to execute this Agreement on behalf of the party for which they have signed.

Calhoun County

By: _____, 2021
Steve Frisbie
Its: Board Chair

FireKeepers Local Revenue Sharing Board

By: _____, 2021
Its: Board Chair

February 18, 2021

To the Board of Directors
FireKeepers Local Revenue Sharing Board
Marshall, Michigan

We are pleased to confirm our understanding of the services we are to provide the FireKeepers Local Revenue Sharing Board (the “FLRSB”) for the year ended December 31, 2020. We will audit the financial statements of the governmental activities and the general fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of the FLRSB as of and for the year ended December 31, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management’s discussion and analysis (MD&A), to supplement the FLRSB’s basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the FLRSB’s RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management’s Discussion and Analysis
- 2) Budgetary Comparison Schedule

We have also been engaged to report on supplementary information other than RSI that accompanies the FLRSB’s financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor’s report on the financial statements:

- 1) General Fund Schedule of Expenditures

CERTIFIED PUBLIC ACCOUNTANTS

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the FLRSB's financial statements. Our report will be addressed to the Board of Directors of the FLRSB. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we

will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the FLRSB’s compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

Other Services

We will also assist in preparing the financial statements of the FLRSB in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation

have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Gabridge & Company, PLC and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Michigan Department of Treasury or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gabridge & Company, PLC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the Michigan Department of Treasury or its designee. The Michigan Department of Treasury or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit on approximately May 1, 2021 and to issue our reports no later than June 15, 2021. Joe Verlin, CPA, CGFM is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$2,650. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 60 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the FLRSB and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,



Gabridge & Company, PLC
Grand Rapids, MI

RESPONSE:

This letter correctly sets forth the understanding of the FireKeepers Local Revenue Sharing Board.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____