

## PROFESSIONAL SERVICES CONTRACT

This Contract for Professional Services (the "Contract") is by and between the County of Genesee, a Michigan Municipal Corporation, whose principal place of business is located at 324 S. Saginaw St. Suite 7A, Flint, Michigan 48502 (the "County"), and **Smith & Klaczkiwicz, PC**, whose principal place of business is located at **PO box 6688 Saginaw, MI 48608-6688** (the "Contractor") (the County and the Contractor together, the "Parties").

### 1. Term

#### 1.1 Initial Term

The initial term of this Contract commenced on **10/01/2023** and was effective through **09/30/2024** (the "Initial Term").

#### 1.2 Extension Terms

The County has the option to extend this Contract for up to One (1) additional one year terms (the "Extension Terms").

The County elects to exercise its option noted above by extending the Contract for a second year. The term of the new contract will commence on **10/01/2025** and is effective through **09/30/2026**

### Scope of Work

The Contractor agrees to perform the services described on Exhibit A (the "Services").

### 2. Compensation

The Contractor shall be paid according to the rates identified in the proposal in response to the attachment presented titled **Pricing for Professional Audit Services**. The maximum amount for this contract will not exceed \$ **45,000.00**. Upon completion of the Services, the Contractor must provide to the County an invoice in a form acceptable to the County, along with any necessary supporting documentation such as reports and time sheets. The County will pay the Contractor within thirty (30) days of the County's acceptance of the invoice and supporting documentation.

### 3. Taxes.

The County is a Michigan Municipal Corporation. The Contractor acknowledges that the County is exempt from Federal Excise Tax and Michigan Sales Tax.

### 4. Contract Administrator

The contract administrator for this Contract is **Lynn M. Radzilowski, Senior Services Director** (the "Contract Administrator"). The Contractor acknowledges that the Contract Administrator is the primary County contact for notices and instructions related to this Contract. The Contractor agrees to provide a copy of all notices related to this Contract to the Contract Administrator.

## **5. Warranties**

The Contractor warrants that:

- 5.1 The Services will be performed in a good and workmanlike manner and in accordance with generally acceptable practices in the industry.
- 5.2 The Contractor will comply with all federal, state, and local laws in the performance of the Services.
- 5.3 The Contractor will comply with the requirements of any federal or state grants used to fund or support this Contract.
- 5.4 The Contractor will obtain and maintain all applicable licenses and permits necessary to provide the Services for the entire term of this Contract.

The Contractor agrees to indemnify, defend, and hold harmless the County, its officials, officers, agents, and employees from any and all claims, damages, or liability, including defense costs, arising out of the Contractor's breach of these warranties.

## **6. Suspension of Work**

### **6.1 Order to Suspend Performance**

Upon written order of the Contract Administrator, the Contractor agrees to immediately suspend performance of the Services. The Contractor shall not be entitled to compensation for any Services performed during any period in which the Contract Administrator has directed that the Services be suspended.

### **6.2 Necessary Actions Before Suspension**

If immediate suspension of the Services would cause harm, injury, or damage to persons or property, the Contractor must immediately notify the Contract Administrator of the nature of such harm, injury, or damage, and obtain written authorization from the Contract Administrator to take such necessary action as to prevent or minimize such harm, injury or damage. Actions authorized by the Contract Administrator pursuant to this paragraph are compensable.

## **7. Termination**

### **7.1 Termination for Cause**

If the Contractor is in breach of any provision of this Contract, and such breach continues for fourteen (14) days after written notice is issued to the Contractor by the County of the breach, the County may terminate this Contract. Such termination for cause is effective upon receipt of the notice of termination by the Contractor.

In addition to any other remedies provided by law or this Contract, the Contractor shall be responsible for all costs incurred by the County as a result of the Contractor's breach and termination, including any costs to obtain substitute performance.

### **7.2 Immediate Termination**

If the County, in its discretion, determines that the Contractor's breach of this Contract constitutes a threat to public health, safety, or welfare, the County may terminate this Contract immediately upon notice to the Contractor.

In addition to any other remedies provided by law or this Contract, the Contractor shall be responsible for all costs incurred by the County as a result of the Contractor's breach and termination, including any costs to obtain substitute performance.

### **7.3 Termination for Convenience**

If the County determines that it is in the County's best interests, the County may terminate this Contract upon thirty (30) days written notice to the Contractor.

The County shall pay for all work properly performed up to the effective date of the notice of termination.

### **7.4 Termination for Lack of Funding**

If this Contract is funded by public funds or a grant from a public or private entity, and the funds are not appropriated or the grant is discontinued, the County may terminate this Contract by written notice specifying the date of termination.

The County shall pay for all work properly performed up to the effective date of the notice of termination.

## **8. Equipment Purchased with County Funds**

8.1 The Contractor shall not purchase Equipment for the performance of this contract using funds provided by the County unless such purchase is clearly identified in a line item in Contractor's Budget.

### **8.2 Reporting**

The Contractor agrees that any Equipment purchased for the performance of the Services with funds supplied by the County under this Contract must be reported to the Contract Administrator upon purchase. For the purposes of this paragraph, Equipment is defined as tangible, non-expendable, personal property having useful life of more than 1 year and an acquisition cost of \$5,000 or more per unit.

### **8.3 Conveyance to the County**

Upon the County's request at the termination of this Contract for any reason, the Contractor agrees to convey to the County all title in any Equipment purchased for the performance of the Services with funds supplied by the County under this Contract.

## **9. Nondiscrimination**

The Contractor covenants that it will not discriminate against an employee or applicant of employment with respect to hire, tenure, terms, conditions, or privileges of employment, or a matter directly or indirectly related to employment, because of race, color, religion, national origin, age, sex, sexuality, gender identity, gender expression, height, weight, marital status or a disability that is unrelated to the individual's ability to perform the duties of a particular job or position, and that it will require the same non-discrimination assurances from any subcontractor who may be used to carry out duties described in this contract. Contractor covenants that it will not discriminate against businesses that are owned by women, minorities or persons with disabilities in providing services covered by this Contract, and that it shall require the same assurances from subcontractors. Breach of this covenant shall be regarded as a material breach of this contract.

## **10. Freedom of Information Act**

This Contract and all attachments, as well as any other information submitted by the Contractor to the County, are subject to disclosure under the provisions of MCL 15.231, *et seq.*, known as the "Freedom of Information Act".

## **11. Intellectual Property**

Any intellectual property created by the Contractor in the performance of the Services shall be considered a work made for hire, and any and all rights in such

intellectual property shall belong solely to the County. Upon the County's request, the Contractor agrees to execute any documents necessary to convey ownership of such intellectual property to the County.

## **12. Audit Rights**

### **12.1 Certification of Accurate Information**

Contractor certifies that all information provided to the County by the Contractor relating to the award or modification of this Contract, or any payment or dispute related to this Contract, is true and correct. The Contractor further certifies that its accounting system conforms to generally accepted accounting principles.

### **12.2 Inspection**

The Contractor agrees that the County may inspect the Contractor's plant, place of business, or worksite to ensure compliance with the terms of this Contract. If this Contract is funded or supported with any state or federal grant funds, the state or federal agencies responsible for administering the applicable grants may examine the Contractor's plant, place of business, or worksite to ensure compliance with the terms of this Contract and the terms of the applicable grant.

### **12.3 Audit**

The Contractor agrees that the County may examine the Contractor's records to ensure compliance with the terms of this Contract. If this Contract is funded or supported with any state or federal grant funds, the state or federal agencies responsible for administering the applicable grants may examine the Contractor's records to ensure compliance with the terms of this Contract and the terms of the applicable grant.

### **12.4 Records Retention**

The Contractor agrees to maintain any business records related to this Contract or the Contractor's performance under this Contract for a period of at least three (3) years after final payment.

### **12.5 Reporting Requirements**

During the term of this Contract, the Contractor must provide to the Contract Administrator the reports identified and described in Exhibit C.

## **13. Identity Theft Prevention**

- 13.1 In the event that the Contractor will obtain identifying information during the performance of the Services, the Contractor must take reasonable precautions to ensure that such identifying information is protected from unauthorized disclosure and is used only for the purpose of performing the Services.
- 13.2 For the purposes of this Paragraph, "identifying information" means any name or number that may be used, alone or in conjunction with any other information, to identify a specific person, including but not limited to name, address, telephone number, social security number, date of birth, driver's license number, taxpayer identification number, or routing code.

#### **14. Insurance Requirements and Indemnification**

The Contractor agrees to obtain insurance coverage of the types and amounts required as set forth in the Insurance Checklist attached as Exhibit B and keep such insurance coverage in force throughout the life of this Contract.

##### **14.1 Insurance Certificate and Additional Insured Coverage**

The Contractor further agrees to provide certificates of insurance to the County evidencing the coverages specified in the Insurance Checklist, and including the County as an additional insured. Additional insured coverage is to be by proof of blanket additional insured coverage within the general liability policy or as provided by an endorsement specifying the County as an additional insured to the policy. Contractor's agent must provide a copy of the endorsement or language from the policy with the certificate of insurance.

##### **14.2 Indemnification**

The Contractor agrees to indemnify, defend, and hold harmless the County, its officials, officers, agents, and employees from any and all claims, damages, or liability, including defense costs, arising out of the Contractor's performance of the Services or presence on the County's property or worksite.

#### **15. Independent Contractor**

The Contractor and its agents and employees are independent contractors and are not the employees of the County.

#### **16. General Provisions**

##### **16.1 Entire Contract**

This Contract, consisting of the following documents and Exhibits, embodies the entire Contract between the Parties.

16.1.1. The Contract – This Professional Services Contract

16.1.2. Exhibit A – The Scope of Work

16.1.3. Exhibit B – The Insurance Checklist

16.1.4. Exhibit C – Required Reports

16.1.5. Exhibit D – The Contractor's Budget FY 2025 - 2026

There are no promises, terms, conditions, or obligations relating to the Services other than those contained herein. In the event of a conflict between this Contract and any Exhibit, the terms of this Contract shall control.

## 16.2 No Assignment

The Contractor may not assign or subcontract this Contract without the express written consent of the County.

## 16.3 Modification

This Contract may be modified only in writing executed with the same formalities as this Contract.

## 16.4 Binding Effect

The provisions of this Contract shall apply to and bind the heirs, executors, administrators, and assigns all of the parties hereto.

## 16.5 Headings

The paragraph headings in this Contract are used only for ease of reference, and do not limit, modify, construe, and or interpret any provision of this Contract.

## 16.6 Governing Law and Venue

This Contract is entered into under the laws of the State of Michigan. Any litigation between the Parties arising out of this Contract must be initiated within two years of the cause of action accruing and must be brought in a court of competent jurisdiction in Genesee County, Michigan.

## 16.7 Subpoena Power

The Contractor acknowledges and understands that the Chairperson of the Genesee County Board of Commissioners, pursuant to MCL 46.3(5), as amended, has the power to administer oaths, issue subpoenas, and

compel a person's attendance in the same manner as a court of law. The Contractor agrees to submit to this power with respect to this Contract.

#### 16.8 Severability and Survival

In the event that any provision of this Contract is deemed by any court of competent jurisdiction to be legally ineffective, such decision shall have no effect on the remaining provisions of this Contract.

#### 16.9 Interpretation

Each Party has had opportunity to have this Contract reviewed by legal counsel and has had equal opportunity to contribute to its contents. In the event of any dispute concerning the interpretation of this Contract, there shall be no presumption in favor of any interpretation solely because the form of this Contract was prepared by the County.

#### 16.10 Remedies

All remedies specified in this Contract are non-exclusive. The County reserves the right to seek any and all remedies available under this Contract and applicable law in the event that the Contractor fails to abide by the terms of this Contract.

IN WITNESS WHEREOF, the Parties have caused this Contract to be executed by their duly authorized agents.

Smith & Klaczekiewicz

COUNTY OF GENESEE

By: \_\_\_\_\_  
Robert Klaczekiewicz, CPA  
Smith & Klaczekiewicz, PC

By: \_\_\_\_\_  
Delrico Loyd, Chairperson  
Board of County Commissioners

Date: \_\_\_\_\_

Date: \_\_\_\_\_

EXHIBIT A  
The Scope of Work

The Auditor shall perform a financial audit of the financial statements of all funds, related entities and grant contracts of the Genesee County Department of Senior Services (GCDSS) non-profit 501C3 senior centers and will include the filing of 990's for each center. Senior Centers are requested to utilize FASB.

2. The audit shall be conducted in accordance with generally accepted government auditing standards as prescribed in State of Michigan Public Act 2 of 1968, as amended.
3. The Auditor shall, as part of the written report of audit, submit to the GCDSS a report containing an expression of opinion that the financial statements are fairly stated, or an opinion qualified as to certain funds in the financial statements, or a disclaimer of opinion and the reasons therefore, and shall explain in detail any unusual items or circumstances under which the Auditor was unable to reach a conclusion. The report shall state that generally accepted government auditing standards have been followed in the audit. The management letters to the GCDSS relating to findings or recommendations will be issued in connection with this audit. The local centers boards will retain the rights to be the signor of engagement letters and responsible party.
4. Final audit reports are to be completed no more than 2 to 3 months after the audit.
5. **PERSONNEL MATTERS** - The offeror represents that it has, or will secure at its own expense, all personnel required in performing the services, if awarded a contract.
  - A. All of the services required hereunder shall be performed by the Auditor or under its supervision, and all personnel engaged in the work shall be fully qualified and shall be authorized under State and local law to perform such services.
  - B. The Auditor shall not engage the services of any person or persons in the employ of the County for any work required by the terms of an audit contract.
  - C. The GCDSS shall have the right to have any personnel of the Auditor removed from the project upon demand and to receive the substitution of qualified personnel in place of those persons removed. The Auditor will not remove personnel from the project,

or substitute personnel on the project without written authorization of the GCDSS (excepting terminations).

D. The GCDSS and the Auditor shall mutually agree in advance to the priorities of staff assigned to management control review.

6. **SENIOR CENTER PARTICIPATION** - The senior center will provide adequate office space for the efficient conduct of the audit, including local telephone service for business related calls and email plus normal staff assistance during the audit for preparation of necessary work papers and schedules.
7. **CHANGES IN SCOPE OF SERVICES** - The GCDSS may, from time to time, require changes in the scope of the services of the Auditor to be performed hereunder. Such changes, including any increase or decrease in the amount of the Auditor's compensation, which are mutually agreed upon by and between the County and the Auditor, shall be incorporated in written amendments to this Contract.
8. **DELAYS AND EXTENSIONS** -. Delays or hindrances beyond the control of the Auditor shall be compensated for by an extension of time for such reasonable period as may be mutually agreed upon between the parties; it being understood, however, that the permitting of the Auditor to proceed to complete any services or any part of them after the date to which the time of completion may have been extended shall in no way operate as a waiver of any right the GCDSS may have against the Auditor for failure to complete the project within the allotted time periods.

**EXIT CONFERENCE** - An audit exit conference with the Genesee County Senior Services Director, the senior center director and other appropriate board members will be conducted by the Auditor in charge. At this time the findings and recommendations regarding compliance and internal control shall be discussed. Appropriate officials shall have the opportunity to respond, orally or in writing, to the findings.

## EXHIBIT B Insurance Checklist

### GENESEE COUNTY INSURANCE CHECKLIST

Professional Service Contract: RFP:23-313 – Annual Financial and Compliance Audit of Senior Centers in Genesee County, MI

| Coverage Required                                                                                                                                                                                   | Limits (Figures denote minimums)                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> 1. Workers' Compensation                                                                                                                                        | Statutory limits of Michigan                                                                                               |
| <input checked="" type="checkbox"/> 2. Employers' Liability                                                                                                                                         | \$100,000 accident/disease<br>\$500,000 policy limit, disease<br>Including Premises/operations                             |
| <input checked="" type="checkbox"/> 3. General Liability                                                                                                                                            | \$1,000,000 per occurrence with \$2,000,000 aggregate<br>Including Products/Completed Operations and Contractual Liability |
| <input checked="" type="checkbox"/> 4. Professional liability                                                                                                                                       | \$1,000,000 per occurrence with \$2,000,000 aggregate<br>Including errors and omissions                                    |
| <input type="checkbox"/> 5. Medical Malpractice                                                                                                                                                     | \$200,000 per occurrence \$800,000 in aggregate                                                                            |
| <input checked="" type="checkbox"/> 6. Automobile liability                                                                                                                                         | \$1,000,000 combined single limit each accident - Owned, Hired, Non-owned                                                  |
| <input type="checkbox"/> 7. Umbrella liability/Excess Coverage                                                                                                                                      | \$ 2,000,000 BI & PD and PI                                                                                                |
| <input checked="" type="checkbox"/> 8. A copy of the specific additional insured endorsement naming Genesee County or a blanket additional insured endorsement must be attached to the certificate. |                                                                                                                            |
| <input type="checkbox"/> 9. A 30-day notice of cancellation or non-renewal is required for all policies.                                                                                            |                                                                                                                            |
| <input type="checkbox"/> 10. Builders Risk "All Risk" for all materials and equipment of this contract.                                                                                             |                                                                                                                            |
| <input checked="" type="checkbox"/> 11. Best's rating: A VII or better, or its equivalent (Retention Group Financial Statements)                                                                    |                                                                                                                            |
| <input checked="" type="checkbox"/> 12. The certificate must state bid number and title.                                                                                                            |                                                                                                                            |

\*\*Additional coverage including excess liability, pollution and errors and omissions may be required depending on the conditions of the building and processes to be utilized. Each NSP project is to be bid separately, and each will require evaluation for possible risk exposure and additional insurance requirements.

#### Insurance Agent's Statement

I have reviewed the requirements with the bidder named below. In addition:

\_\_\_\_\_ The above required policies carry the following deductibles:

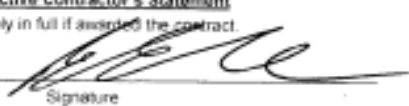
\_\_\_\_\_

\_\_\_\_\_ Liability policies are      occurrence      claims made      \_\_\_\_\_

\_\_\_\_\_ Insurance Agent      Signature

#### Prospective Contractor's Statement

I understand the insurance requirements and will comply in full if awarded the contract.

\_\_\_\_\_ Smith & Kaczewicz, PC        
Contractor      Signature

Required general insurance provisions are provided in the checklist above. These are based on the contract and exposures of the work to be completed under the contract. Modifications to this checklist may occur at any time prior to signing of the contract. Any changes will require approval by the vendor/contractor, the department, and County Risk Manager. To the degree possible, all changes will be made as soon as feasible.

## EXHIBIT C

### Required Reports

The Auditor shall, as part of the written report of audit, submit to the GCDSS a report containing an expression of opinion that the financial statements are fairly stated, or an opinion qualified as to certain funds in the financial statements, or a disclaimer of opinion and the reasons therefore, and shall explain in detail any unusual items or circumstances under which the Auditor was unable to reach a conclusion. The report shall state that generally accepted government auditing standards have been followed in the audit. The management letters to the GCDSS relating to findings or recommendations will be issued in connection with this audit. *Additionally, the GCDSS requires that each audit be presented to the Senior Center Board and the GCDSS. Any and all deficiencies should be reported and addressed with a plan of action.*

**Exhibit D**  
Proposed 2025-2026 Budget

| Name of Center:           | FY 2024-2025 Senior Millage Budget | Proposed FY 2025-2026 Budget Expenditures - Senior Millage |
|---------------------------|------------------------------------|------------------------------------------------------------|
| <b>ADMINISTRATION</b>     |                                    |                                                            |
| Salaries – Administrative | \$ 38,280.00                       | \$ 38,280.00                                               |
|                           |                                    |                                                            |
|                           |                                    |                                                            |
| Salaries – Support Staff  | \$ -                               | \$ -                                                       |
|                           |                                    |                                                            |
|                           |                                    |                                                            |
| Fringes -- Employer FICA  | \$ -                               | \$ -                                                       |
| Fringes – Medical         | \$ -                               | \$ -                                                       |
| Fringes – Other           | \$ -                               | \$ -                                                       |
| <b>SUBTOTAL</b>           | <b>\$ 38,280.00</b>                | <b>\$ 38,280.00</b>                                        |

|                           |             |             |
|---------------------------|-------------|-------------|
| <b>PROGRAMMING</b>        |             |             |
| Special Projects / Events | \$ -        |             |
| Volunteer Expenses        | \$ -        | \$ -        |
| <b>SUBTOTAL</b>           | <b>\$ -</b> | <b>\$ -</b> |

|                                    |             |             |
|------------------------------------|-------------|-------------|
| <b>OPERATIONS</b>                  |             |             |
| Facility Maintenance               | \$ -        | \$ -        |
|                                    |             |             |
|                                    | \$ -        | \$ -        |
| Equipment Maintenance              | \$ -        | \$ -        |
| Grounds Maintenance                | \$ -        | \$ -        |
| Insurances & Bonds                 | \$ -        | \$ -        |
| Legal Services                     | \$ -        | \$ -        |
| Memberships / Publications         | \$ -        | \$ -        |
| Office Supplies                    | \$ -        | \$ -        |
| Operating Supplies                 | \$ -        | \$ -        |
| Postage                            | \$ -        | \$ -        |
| Service Contracts/Licenses         | \$ -        | \$ -        |
| Phone/ Fax/ Internet/ Web Services | \$ -        | \$ -        |
| Vehicle Maintenance / Insurance    | \$ -        | \$ -        |
| Outreach                           | \$ -        | \$ -        |
|                                    |             | \$ -        |
| <b>SUBTOTAL</b>                    | <b>\$ -</b> | <b>\$ -</b> |

|                            |      |      |
|----------------------------|------|------|
| <b>EQUIPMENT PURCHASES</b> |      |      |
|                            | \$ - | \$ - |
|                            | \$ - | \$ - |

|                 |             |             |
|-----------------|-------------|-------------|
|                 |             |             |
|                 |             |             |
| <b>SUBTOTAL</b> | <b>\$ -</b> | <b>\$ -</b> |

|                                 |                     |                     |
|---------------------------------|---------------------|---------------------|
| <b>TOTAL AWARD EXPENDITURES</b> | <b>\$ 38,280.00</b> | <b>\$ 38,280.00</b> |
|                                 |                     |                     |

## **COST AND PRICE ANALYSIS**

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### **Flushing Area Senior Citizens, Inc.**

#### **Year Ended December 31<sup>st</sup>**

|                    | Estimated    |                    | Total Cost      |
|--------------------|--------------|--------------------|-----------------|
|                    | <u>Hours</u> | <u>Hourly Rate</u> | <u>FY 2025</u>  |
| Engagement Partner | 30           | \$ 110             | \$ 3,300        |
| Concurring Partner | 4            | 110                | 440             |
| IRS Form 990       | <u>4</u>     | <u>110</u>         | <u>440</u>      |
| Total              | <u>38</u>    |                    | <u>\$ 4,180</u> |

### **Forest Township Area Senior Citizens Center, Inc.**

#### **Year Ended December 31<sup>st</sup>**

|                    | Estimated    |                    | Total Cost      |
|--------------------|--------------|--------------------|-----------------|
|                    | <u>Hours</u> | <u>Hourly Rate</u> | <u>FY 2025</u>  |
| Engagement Partner | 30           | \$ 110             | \$ 3,300        |
| Concurring Partner | 4            | 110                | 440             |
| IRS Form 990       | <u>4</u>     | <u>110</u>         | <u>440</u>      |
| Total              | <u>38</u>    |                    | <u>\$ 4,180</u> |

### **Brennan Senior Center, Inc.**

#### **Year Ended December 31<sup>st</sup>**

|                    | Estimated    |                    | Total Cost      |
|--------------------|--------------|--------------------|-----------------|
|                    | <u>Hours</u> | <u>Hourly Rate</u> | <u>FY 2025</u>  |
| Engagement Partner | 30           | \$ 110             | \$ 3,300        |
| Concurring Partner | 4            | 110                | 440             |
| IRS Form 990       | <u>4</u>     | <u>110</u>         | <u>440</u>      |
| Total              | <u>38</u>    |                    | <u>\$ 4,180</u> |

### **Carman-Ainsworth Senior Citizens Organization**

#### **Year Ended December 31<sup>st</sup>**

|                    | Estimated    |                    | Total Cost      |
|--------------------|--------------|--------------------|-----------------|
|                    | <u>Hours</u> | <u>Hourly Rate</u> | <u>FY 2025</u>  |
| Engagement Partner | 30           | \$ 110             | \$ 3,300        |
| Concurring Partner | 4            | 110                | 440             |
| IRS Form 990       | <u>4</u>     | <u>110</u>         | <u>440</u>      |
| Total              | <u>38</u>    |                    | <u>\$ 4,180</u> |

**Heart of Senior Citizen Services**  
**Year Ended September 30<sup>th</sup>**

|                    | Estimated<br>Hours | Hourly Rate | Total Cost<br>FY 2025 |
|--------------------|--------------------|-------------|-----------------------|
| Engagement Partner | 30                 | \$ 110      | \$ 3,300              |
| Concurring Partner | 4                  | 110         | 440                   |
| IRS Form 990       | 4                  | 110         | 440                   |
| Total              | 38                 |             | \$ 4,180              |

**Eastside Senior Citizens Association, Inc.**  
**Year Ended September 30<sup>th</sup>**

|                    | Estimated<br>Hours | Hourly Rate | Total Cost<br>FY 2025 |
|--------------------|--------------------|-------------|-----------------------|
| Engagement Partner | 35                 | \$ 110      | \$ 3,850              |
| Concurring Partner | 4                  | 110         | 440                   |
| IRS Form 990       | 4                  | 110         | 440                   |
| Total              | 43                 |             | \$ 4,730              |

**Hasselbring Senior Center**  
**Year Ended September 30<sup>th</sup>**

|                    | Estimated<br>Hours | Hourly Rate | Total Cost<br>FY 2025 |
|--------------------|--------------------|-------------|-----------------------|
| Engagement Partner | 30                 | \$ 110      | \$ 3,300              |
| Concurring Partner | 4                  | 110         | 440                   |
| IRS Form 990       | 4                  | 110         | 440                   |
| Total              | 38                 |             | \$ 4,180              |

**Swartz Creek Area Senior Citizens, Inc.**  
**Year Ended June 30<sup>th</sup>**

|                    | Estimated<br>Hours | Hourly Rate | Total Cost<br>FY 2025 |
|--------------------|--------------------|-------------|-----------------------|
| Engagement Partner | 30                 | \$ 110      | \$ 3,300              |
| Concurring Partner | 4                  | 110         | 440                   |
| IRS Form 990       | 4                  | 110         | 440                   |
| Total              | 38                 |             | \$ 4,180              |

**Davison Area Senior Center, Inc.**  
**Year Ended June 30<sup>th</sup>**

|                    | Estimated<br>Hours | Hourly Rate | Total Cost<br>FY 2025 |
|--------------------|--------------------|-------------|-----------------------|
| Engagement Partner | 35                 | \$ 110      | \$ 3,850              |
| Concurring Partner | 4                  | 110         | 440                   |
| Total              | <u>39</u>          |             | <u>\$ 4,290</u>       |