



**Pioneer Resources Board Agenda- Holiday Lunch**  
Monday, December 2, 2024  
Noon  
1145 Wesley Ave

Time	Item	Presenter	Action or Info	Strategic Plan Areas
Introduction and Welcome				
12:00	Welcome, Call to Order, Establish Quorum, Approve Minutes from 11.4.2024	Mr. Langeland	Action	
	Mission and Vision	Mr. Langeland	Information	
	Mission Moment: Voting Assistance (Paul)	Ms. Bonthuis	Information	
Presentation				
12:05	Residential Services	Ms. Hinton	Information	
Committee Reports				
12:15	Governance Committee	Ms. Bonthuis	Action	
12:20	Personnel Committee	Ms. Bonthuis	Action	
Old/ New Business				
12:25	a. Financials for October (draft)	Ms. Bonthuis	Enclosed	
	b. Audit to begin this week	Ms. Bonthuis	Enclosed	
	c. RFP sent out for vendors for Solar Project – timeline enclosed	Ms. Bonthuis	Enclosed	
	d. Strategic Plan Process updates	Ms. Bonthuis	Information	



	e. Grant Updates	Ms. Bonthuis	To be presented	
	f. Pioneer house due to Pioneer Resources	Ms. Bonthuis	To be presented	

CEO Updates				
12:50	Please see CEO Report for Program Updates	Ms. Bonthuis	Enclosed	
Adjourn				
12:55	Next Meeting: January 6, 2025 ~ Zoom Only	Mr. Langeland	Information	Happy Holidays and Happy New Year!!



## Pioneer Resources Board ~ Minutes

Monday, November 4, 2024

12 Noon

Zoom

Present: Mary McDonald, Shannon DeLora, Sandy Baker, Jon Gale, Rachel Gorman, Mary Beth Ramos, Mike Weessies, Nicole Osborn, Michael Rykse, Terry Sabo, Margaret O'Toole, Amanda Van Tubergen

Staff: Jill Bonthuis, Jeff Smith, Jamie Mead, Karen Breitenbach

Absent: Marc Langeland, Willie Minor, Justin Grill

1. Welcome, call to order, establish quorum, and approve minutes from October 7, 2024.  
Meeting called to order at 12:06pm, quorum is present and noted.  
**Mr. Gale motioned to approve the October minutes as presented, seconded by Ms. Ramos. All in favor, none opposed, motion carried. Minutes to be placed on file.**
2. Mission and Vision  
Ms. McDonald read our mission and vision aloud for the board.
3. Mission Moment: Marne Train Ride  
Ms. Bonthuis shared the mission moment regarding Lawrence Home residents enjoying the Pumpkin Train ride together.
4. Committee Reports
  - a. Finance Committee  
The minutes are enclosed in the board packet for information. No action(s) at this time.
  - b. Fund Development Committee  
The minutes are enclosed in the board packet for information. No action(s) at this time.
5. Old / New Business
  - a. Finance Q4 and Year End Report  
Mr. Smith presented his financial reports with a time for questions and discussion.
  - b. HR Q4 and Year End Report  
Ms. Mead presented her HR reports with a time for questions and discussion.
  - c. ABA Letter  
Ms. Bonthuis shared an update regarding our ABA program. **Ms. O'Toole motioned to approve the letter to the board chair of HealthWest from our board president as presented, seconded by Mr. Gale. All in favor, none opposed, motion carried.**
  - d. Strategic Planning sessions and process  
Ms. Bonthuis shared the strategic planning process for the upcoming year, along with the schedule of meetings and an inquiry if any board members would like to join.

- e. Bus tour reminder  
Please let us know today if you'd like to join our bus tour on Friday, details in the board packet.
  - f. Riverwood Sale  
***Mr. Sabo motioned to authorize Jill Bonthuis to utilize Michael Weessies, realtor, to be defined as selling agent for the Riverwood Property. Motion seconded by Ms. Ramos. Mr. Weessies abstained from voting, all others in favor, none opposed, motion carried.***
  - g. RFP process for solar  
**Ms. Bonthuis shared with the committee that Greg Sischo, Director of Business, will lead the RFP process for the solar installation. He will present all offers to the finance committee who will then take their recommendation to the board. Ms. Bonthuis will not take part in the process to avoid a potential conflict of interest.**
6. CEO Updates. Please see CEO Report in board packet for program updates.
7. Adjourn  
Meeting adjourned at 12:55pm.  
Next Meeting: December 2, 2024 at 1145 Wesley Ave



## **Governance Committee ~ Minutes**

Wednesday, November 20, 2024

12 Noon

Zoom

Present: Margaret O'Toole, Nicole Osborn, Mary McDonald, Terry Sabo

Staff: Jill Bonthuis

Absent:

1. Call to order and establish a quorum.  
Meeting called to order at 12:02pm. Quorum is present and noted.
2. Approval of minutes from November 15, 2023.  
Ms. Osborn motioned to approve the minutes of 11.15.23 as presented. Seconded by Ms. McDonald. All in favor, none opposed, minutes to be placed on file
3. Review Current Bylaws/Roster/Terms/Membership
  - a. Review appointed positions- committee accepted the current nominations and Ms. Bonthuis will follow up with designated entities.
  - b. Assessment of skills/talents of board membership- noted a need for appointees with finance acumen. Also noted to consider an Ottawa County resident or place of work; seek potential age variances (would like a young person to join board).
  - c. New membership- Discussion within committee noted that maintaining 14 directors will be our best position at this time. As we move through the current political atmosphere we may have a specific need / skillset to fulfil in a future appointment.
  - d. Officer Slate: Governance Committee members discussed potential officer slate and made recommendation for presenting following slate of officers to board:  
President = Michael Weessies  
Vice President = Rachel Gorman  
Treasurer = Willie Minor  
Secretary = Mary McDonald  
Motion made by Ms. Osborn, seconded by Mr. Sabo. All in favor, none opposed.  
Recommendation to be provided to full board.
4. Adjourn  
Meeting adjourned at 12:27pm.

**Personnel Committee ~ Minutes**

Tuesday, November 26, 2024

12 Noon

Zoom

Present: Mike Weessies, Shannon DeLora

Staff: Jamie Mead, Karen Breitenbach

Absent: Mary Beth Ramos, Michael Rykse

1. Mr. Weessies called the meeting to order at 12:06pm.
2. Regulatory Updates  
Ms. Mead discussed the regulatory / legislation changes coming up or potentially coming up and the plan to manage these going forward. A time for questions and discussion followed.
3. Review Minutes from July 11, 2024 Meeting  
***Ms. DeLora motioned to approve the July minutes as presented, seconded by Mr. Weessies. All in favor, none opposed, motion carried. Minutes to be placed on file.***
4. Annual policy review with recommended changes  
Ms. Mead briefly reviewed the recommended policy changes with the committee.  
***Ms. DeLora motioned to approve the recommended policy changes as presented, seconded by Mr. Weessies. All in favor, none opposed, motion carried.***
5. Preparing for union negotiations in Feb - March for drivers  
Ms. Mead shared some updates and potential driver wage increases as related to the upcoming union negotiations, with a time for questions and discussion.
6. Meeting adjourned at 12:29pm  
Next meeting (tentative): Thursday, July 10, 2025

# Pioneer Resources

## Balance Sheet

October 2024

	10/31/2024	9/30/2024	Change
<b>Assets</b>			
Cash - Operating			
Petty Cash	1,100	2,945	(1,845)
Cash - Operating	1,407,764	1,422,445	(14,681)
Total Cash - Operating	1,408,864	1,425,390	(16,526)
Cash - Held for Investment			
UBS	1,335,968	1,364,114	(28,146)
ChoiceOne	229,803	229,715	88
Total Cash - Held for Investment	1,565,771	1,593,829	(28,059)
Accounts Receivable			
Accounts Receivable	4,242,402	4,107,646	134,755
Loan Receivable: HGA	211,689	213,341	(1,652)
Total Accounts Receivable	4,454,091	4,320,988	133,103
Inventory			
Inventory	35,959	34,867	1,092
Total Inventory	35,959	34,867	1,092
Intercompany Receivables			
Due To & From Pioneer House	418,734	399,337	19,398
Due to & From Pioneer Arbour	42,010	35,376	6,634
Due To & From Jarman Street	40,273	39,851	422
Total Intercompany Receivables	501,017	474,563	26,453
Prepaid Expenses			
Prepaid Expenses	215,769	276,567	(60,798)
Security Deposits	1,000	1,000	-
Total Prepaid Expenses	216,769	277,567	(60,798)
Fixed Assets			
Land	311,520	311,520	-
Building	8,685,778	8,685,778	-
Less: Building - Accumulated Depreciation	(2,495,422)	(2,468,753)	(26,669)
Leasehold Improvements	48,996	48,996	-
Less: Leasehold Improvements - Accumulated Depreciation	(48,996)	(48,996)	-
Building/Remodeling in Progress	-	-	-
Furniture & Fixtures	151,891	151,891	-
Less: Furniture & Fixtures - Accum Depreciation	(105,344)	(104,849)	(495)
Equipment	1,084,299	1,084,299	-
Less: Equipment - Accumulated Depreciation	(942,648)	(939,443)	(3,205)
Vehicles	7,821,905	7,750,758	71,147
Less: Vehicles - Accumulated Depreciation	(5,395,812)	(5,352,213)	(43,599)
Capitalized Finance Fees	49,567	49,567	-
Less: Accumulated Amortization	(1,648)	(1,511)	(137)
Software	45,000	45,000	-
Less: Accumulated Depreciation - Software	(2,500)	(1,250)	(1,250)
Total Fixed Assets	9,206,584	9,210,793	(4,208)
<b>Total Assets</b>	<b>17,389,054</b>	<b>17,337,997</b>	<b>51,057</b>

# Pioneer Resources

## Balance Sheet

October 2024

	<u>10/31/2024</u>	<u>9/30/2024</u>	<u>Change</u>
<b>Liabilities and Fund Balance</b>			
<b>Liabilities</b>			
Accounts Payable			
Accounts Payable	122,967	126,826	(3,859)
Total Accounts Payable	<u>122,967</u>	<u>126,826</u>	<u>(3,859)</u>
Other Current Liabilities			
Gretchen's Place Deposits	1,075	1,075	-
Camp Deposits	-	-	-
Payroll Liabilities	368,288	317,526	50,762
Total Other Current Liabilities	<u>369,363</u>	<u>318,601</u>	<u>50,762</u>
Long-Term Debt			
Building Line of Credit	-	-	-
Total Long-Term Debt	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total Liabilities</b>	<b><u>492,330</u></b>	<b><u>445,428</u></b>	<b><u>46,903</u></b>
<b>Fund Balance</b>			
Retained Earnings			
Fund Balance	16,896,724	16,892,569	4,155
Total Fund Balance	<u>16,896,724</u>	<u>16,892,569</u>	<u>4,155</u>
<b>Total Fund Balance</b>	<b><u>16,896,724</u></b>	<b><u>16,892,569</u></b>	<b><u>4,155</u></b>
<b>Total Liabilities and Fund Balance</b>	<b><u>17,389,054</u></b>	<b><u>17,337,997</u></b>	<b><u>51,057</u></b>



## Pioneer Resources Monthly Income Statement

October 2024

A Place to



Total

**Revenues**

Income from Operations	307,697.14	185,109.63	15,445.92	185,066.22	4,989.60	698,308.51
Income from Donations and Fundraising	-	1,680.00	-	-	4,677.15	6,357.15
Income From Grants	-	-	-	26,821.58	-	26,821.58
Investment and Other Non-Operating Revenue	-	-	-	-	(24,362.34)	(24,362.34)

**Total Revenues**

**307,697.14      186,789.63      15,445.92      211,887.80      (14,695.59)      707,124.90**

**Expenses**

Wages and Benefits	219,659.83	93,179.24	9,945.80	69,755.22	67,494.30	460,034.39
Program Expenses	5,264.41	802.62	2,555.98	766.89	15,592.76	24,982.66
Vehicles and Transportation	2,277.26	38,318.90	1,608.54	112,638.02	1,064.23	155,906.95
Building and Related Expenses	12,227.71	13,003.14	2,414.27	5,054.85	(5,011.47)	27,688.50
Staff Development and Appreciation	2,005.06	6,316.70	33.93	544.10	4,891.44	13,791.23
Technology Costs	6,185.53	1,885.63	586.24	14,934.68	7,418.02	31,010.10
Other Expenses	-	-	-	52.50	7,382.79	7,435.29
Depreciation	7,001.07	4,489.56	1,417.79	7,620.02	19,792.79	40,321.23
Administration Allocation	50,151.34	23,331.13	2,387.37	28,751.86	(104,621.70)	-

**Total Expenses**

**304,772.21      181,326.92      20,949.92      240,118.14      14,003.16      761,170.35**

**NET SURPLUS/(DEFICIT)**

**2,924.93      5,462.71      (5,504.00)      (28,230.34)      (28,698.75)      (54,045.45)**

# BRICKLEY DeLONG

CERTIFIED PUBLIC ACCOUNTANTS

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November 6, 2024

Board of Directors  
Pioneer Resources, Inc.  
1145 Wesley Ave.  
Muskegon, MI 49442

We are pleased to confirm our understanding of the services we are to provide for Pioneer Resources, Inc. for the year ended September 30, 2024.

## **Audit Scope and Objectives**

We will audit the financial statements of Pioneer Resources, Inc., which comprise the statement of financial position as of September 30, 2024, the related statements of activities, functional expenses, and cash flows for the year then ended, and the disclosures (collectively, the “financial statements”). Also, the following supplementary information accompanying the financial statements will be subjected 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 (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a separate written report accompanying our auditor’s report on the financial statements.

### 1. Schedule of Expenditures of Federal Awards

The objectives of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and issue an auditor’s report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America, 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. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

*Grand Haven | Grand Rapids | Hart | Muskegon*

[www.brickleydelong.com](http://www.brickleydelong.com)

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### **Audit Scope and Objectives—Continued**

- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

### **Auditor’s Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct our audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such an opinion. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable 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 Organization or to acts by management or employees acting on behalf of the Organization. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

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 an unavoidable risk that some material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government 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 or on major programs. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes 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. We will include such matters in the reports required for a Single Audit. 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.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization’s ability to continue as a going concern for a reasonable period of time.

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**Auditor’s Responsibilities for the Audit of the Financial Statements and Single Audit—Continued**

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

We have identified the following significant risks of material misstatement as part of our audit planning:

1. Revenue recognition.
2. Management override of controls.

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.

Our audit of financial statements does not relieve you of your responsibilities.

**Audit Procedures—Internal Control**

We will obtain an understanding of the Organization and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal controls. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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**Audit Procedures—Internal Control—Continued**

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to the Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. 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, *Government Auditing Standards*, and the Uniform Guidance.

**Audit Procedures—Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Pioneer Resources, Inc.’s compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations, and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of tests of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the Organization’s major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Pioneer Resources, Inc.’s compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

**Responsibilities of Management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, 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 internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, Schedule of Expenditures of Federal Awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

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**Responsibilities of Management for the Financial Statements and Single Audit—Continued**

You are also responsible for making drafts of financial statements, Schedule of Expenditures of Federal Awards, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued. 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, such as records, documentation, identification of all related party and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the Organization from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; Schedule of Expenditures of Federal Awards; federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

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 Organization 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 Organization received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring the Organization complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit findings and a separate corrective action plan.

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**Responsibilities of Management for the Financial Statements and Single Audit—Continued**

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the Schedule of Expenditures of Federal Awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the Schedule of Expenditures of Federal Awards in any document that contains, and indicates that we have reported on, the Schedule of Expenditures of Federal Awards. You also agree to make the audited financial statements readily available to intended users of the Schedule of Expenditures of Federal Awards no later than the date the Schedule of Expenditures of Federal Awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the Schedule of Expenditures of Federal Awards in accordance with the Uniform Guidance; (2) you believe the Schedule of Expenditures of Federal Awards, including its form and content, is stated fairly in accordance with the Uniform Guidance; (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 Schedule of Expenditures of Federal Awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with accounting principles generally accepted in the United States of America (GAAP). 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 written 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.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in those sites or to consider the consistency of other information in the website with the original document.

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### **Other Services**

We will prepare the Organization's federal information returns for the year ended September 30, 2024 based on information provided by you. We will also assist in preparing the financial statements and Schedule of Expenditures of Federal Awards, and related notes of Pioneer Resources, Inc. in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you, as well as perform the additional services identified on the attached list of nonattest services. These nonattest services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards, including the Statements on Standards for Tax Services issued by the American Institute of Certified Public Accountants. The other services are limited to the financial statements, Schedule of Expenditures of Federal Awards, related notes, tax services, and additional 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. We will advise management with regard to tax positions taken in the preparation of the information return, but management must make all decisions with regard to those matters.

You agree to assume all management responsibilities for the tax services, financial statements, Schedule of Expenditures of Federal Awards, and related notes, and other nonattest services we provide. You will be required to acknowledge in the management representation letter the tax services provided and our assistance with preparation of the financial statements, the Schedule of Expenditures of Federal Awards, and related notes and that you have evaluated the adequacy of our services and have reviewed and approved the results of the services, the financial statements, the Schedule of Expenditures of Federal Awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonattest services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Engagement Administration, Fees and Other**

We understand that your employees will prepare all cash, accounts receivable, and other confirmations and schedules we request and will locate any documents selected by us for testing. We will schedule the engagement based in part on deadlines, working conditions, and the availability of your key personnel. We will plan the engagement based on the assumption that your personnel will cooperate and provide assistance by performing tasks such as preparing requested schedules, retrieving supporting documents, and preparing confirmations. If, for whatever reason, your personnel are unavailable to provide the necessary assistance in a timely manner, it may substantially increase the work we have to do to complete the engagement within the established deadlines, resulting in an increase in fees over our original fee estimate.

At the conclusion of the engagement, we will complete the appropriate sections of the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, Schedule of Expenditures of Federal Awards, summary schedule of prior audit findings, auditor's reports, and correction action plan) along with the Data Collection Form to the Federal Audit Clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.



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**Engagement Administration, Fees and Other—Continued**

We will provide copies of our reports to the Organization; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Brickley DeLong, PC 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 a grantor agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Brickley DeLong, PC personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by a grantor agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Eric P. VanDop, CPA is the account administrator and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. To ensure that Brickley DeLong, P.C.'s independence is not impaired under the AICPA *Code of Professional Conduct*, you agree to inform the account administrator before entering into any substantive employment discussions with any of our personnel.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs, except that we agree that our gross fee, including expenses will not exceed \$18,930 for the financial statement component. The federal compliance ("single audit") component will be at our standard hourly rates. The fee estimate is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the engagement. If significant additional time is necessary, we will keep you informed of any problems that we encounter, and our fees will be adjusted accordingly.

As part of our engagement, we will also prepare the federal information return (IRS Form 990) for the year ended September 30, 2024 at a fee based on our standard rates, not to exceed \$2,140, if information necessary to prepare the return is timely provided.

If you should require technical assistance, such as the analysis of records and data necessary for the determination of account balances or disclosures, we would be happy to perform such services at our standard rates.

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**Engagement Administration, Fees and Other—Continued**

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 30 days or more overdue and will 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 even if we have not issued our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket expenditures through the date of termination.

**Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Pioneer Resources, Inc.. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinion, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor’s report, or if necessary, withdraw from this engagement. If our opinion is 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 an opinion, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity’s internal control or on compliance, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to you 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.

Sincerely,



BRICKLEY DELONG, P.C.

**Response:**

This letter correctly sets forth the understanding of Pioneer Resources, Inc..

Officer signature: Gill R. Benthuis

Title: CEO

## NONATTEST SERVICES

### ***Objectives of the Nonattest Services***

The objective of performing nonattest services is to assist management with each of the services identified in the next paragraph.

### ***Services to be Performed***

1. Preparation of detailed lease schedules and related journal entries.
2. Proposing standard, adjusting or correcting journal entries.
3. Preparation of IRS Form 990 tax return.

### ***Auditor's Responsibilities and Limitations of the Nonattest Services***

1. Provide management with detailed lease schedules and related journal entries. Our preparation of the lease schedules will be limited to updating the schedules with lease agreements and other information provided by management.
2. We will propose standard, adjusting or correcting journal entries to the auditee's management.
3. We will prepare the IRS Form 990 tax return from data provided by management.



## Solar Initiative: Sustainable Growth & Environmental Responsibility

- RFP sent out 11-25-24 to 12 vendors
- Site walk Dec 4, 2024
- RFI due Dec. 9, 2024
- Notice of intent to submit Dec 17, 2024
- Proposal Due Jan. 10, 2025
- Final bids presented at Finance committee special meeting Jan 22<sup>nd</sup> for recommendations to full board.
- Full board online action for approval of vendor via email week of Jan 23<sup>rd</sup>





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Jill R. Bonthuis  
Chief Executive Officer  
231-557-4241  
[Jbonthuis@pioneerresources.org](mailto:Jbonthuis@pioneerresources.org)

# November 2024

## Group Homes

Number Served	38 of 42 possible
Key Area 1	<b>Open Beds – 4</b>
Key Area 2	<b>Staffing Update:</b> We have quite a few new staff in various stages of training. The number of staff needed can vary from week to week. Reasons include current staff choosing to leave Pioneer for other employment, disciplinary action that has reach dismissal level, and new staff who begin onboarding or training and then change their mind.
Key Area 3	<b>September Goals Results</b> IPOS Documentation: Friend & Family Contact: Community Experiences: Resident Quarterly Meetings: Due in November
Key Area 4	<b>Riverwood – location change:</b> The residents of Riverwood will be moving to our Marcoux Home. We have begun the process to re-license Marcoux; this may take several months. All residents, guardians, and home staff have now been informed. The staff seem excited about the move as most of them live in Muskegon, so it will be closer for them to get to and from work. We're hopeful the new location will make it easier to hire new staff as we have experienced many new or potential staff not wanting to make the drive to the Riverwood Home, especially in winter.

## Programs and Services

Numbers Served	Skill Building – 14 Group CLS – 37 Pre Ets – 10 SILs – 8 Vocational Training – 42
Key Area 1	<ul style="list-style-type: none"> <li>• Marcoux is moving to the Peck Street location the second week of December</li> <li>• Pre gets referrals for school-based services have started coming in.</li> </ul>

## Transportation

<p>Number Served</p>	<p>Pace program is transporting about 200 persons to its center based programs daily. Plus, a continued increase in medical appointments throughout the day.</p> <p>Transportation's various other programs are supporting approximately another 100 persons per day.</p> <p>SUD Transportation provides approximately 10 trips per week, transporting individuals with substance use disorder to and from various treatment programs.</p>	
<p>Key Area 1</p>	<p>Staffing Update</p> <p>Kadin, our previous Transportation &amp; Business Manager worked his last day with us on 11/22. Along those same lines, we have hired an internal candidate, Angelica to move into the Business Supervisor role as his replacement. Her first day in this role will be December 9. Her primary functions with include supervising the SUD program and playing a big role in data and reporting functions for all agency programs.</p> <p>We have hired 2 new drivers down in Holland. Staffing in Holland has been a huge challenge, so this past month of hiring has been a huge win.</p>	
<p>Key Area 2</p>	<p>In the pre-application phases of the annual MDOT application for FY26. Working through various required pre-application meetings and collecting necessary documents to begin preparing the application. Application also requires us to have a certain spare ratio %, so analyzing our fleet to determine the best path forward with the potential disposing of extra vehicles.</p>	

## Senior Services

<p>Number Served</p>	<p>27</p>
<p>Key Area 1</p>	<p>Attendance was down this month. There was a joint event held with high registration, but several no call no shows.</p>
<p>Key Area 2</p>	<p>3 new individuals register</p>

Larc

Number Served	45
Key Area 1	Between both programs, we had 6 new participants register
Key Area 2	Our Ottawa program has gained a lot of interest already this fiscal year. We have welcomed 6 new participants just since the beginning of October.

Youth Services

Number Served:	14 participants served
Key Area 1	New contract BCBA through Healthwest has started at 30 hours per week.

Pioneer Trails

Number Served	0; closed for the winter
Key Area 1	Preliminary work on 2025 calendar, events, schedules



Key Area 2	Construction for main bathroom remodel and addition has been slow due to weather issues, sub-contractor timing, and materials. As of this writing, the two 'wing' additions have been enclosed with the cement block walls and awaiting roofing next
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*Admin/ HR/ Finance/ Marketing*

Key Area 1	<p>Grant submitted on Egram to MDHHS for SUD transportation</p> <p>Strategic planning sessions continuing for specific area discussion</p> <p>All board meetings finalized for this month including:</p> <p>Pioneer Resources, Pioneer Arbour, Pioneer House, fund development committee, Personnell Committee, Governance Committee.</p> <p>Audit entrance meeting completed.</p>
Key Area 2	