

Kalkaska County Board of Commissioners  
Special Meeting Minutes  
December 22, 2017  
(UNAPPROVED)

Meeting called to order by Chair McKinnon at 6:00 PM, Commissioner Chambers, Administration Building, 605 N Birch Street, Kalkaska, MI. Present Commissioners Michael Buchanan, Patty Cox, Kohn Fisher, Stuart McKinnon, James Sweet and County Clerk Deborah Hill. Absent Commissioners Craig Crambell and David Comai. Pledge of Allegiance by all.

Chair McKinnon noted prior to commencing the meeting of the purpose for review and/or approval of the 457 vendor for Kalkaska County; request for public comment.

**Public Input:**

Dave Wagner: Wagner addressed the Board requesting the County to select Dan Emmendorfer if they go to one 457 vendor; noted he has been very satisfied with his services.

Chuck Hill: Hill addressed the Board requesting the County select Dan Emmendorfer as the 457 vendor as he also is pleased with his services.

**Purpose of Meeting:**

Chair McKinnon called for review and/or approval of 457 vendor for Kalkaska County, following Board Motion in June of 2017 and presentations from vendors, to eliminate fiduciary responsibility to the county and to move to one vendor.

Chair McKinnon noted a request from Dan Emmendorfer to call in for discussion. Chair made phone call to Emmendorfer and placed on speaker phone as part of Public Input.

Board discussion with Emmendorfer regarding his vendor options with the ability to 'eliminate' the County's "fiduciary responsibility", as MERS states it is able to do. Emmendorfer advised that he is able to provide this service and will supply the Board with the documents necessary for this process; discussion regarding sole fiduciary responsibility versus sole provider. Commissioner Fisher noted Emmendorfer advised the Committee at the meeting 9-13-2017 that no vendor could provide the sole fiduciary responsibility; discussed concern with 'semantics' of information presented by vendors; Board requested documentation from Emmendorfer. Commissioners noted review of Article 8 including the duties and powers of the plan Administrator, decision of the Board to reduce 457 plan options to one vendor and eliminate the employer's fiduciary responsibility as Motioned at the June 2017 meeting. Board requested Emmendorfer to provide a plan cost weighted expense report for comparison; Emmendorfer advised he would forward the requested documents (cost report and form for fiduciary elimination) the following week. Call ended at 7:05 PM.

Board discussion regarding how the 457 options came to review by the Board (included in packet); noted concern with discrepancies in report from Emmendorfer since Committee meeting in September; will review proofs when provided. Review of other vendor

presentations and information. Board noted understanding following vendor presentations and review of current documents that only MERS could eliminate employer fiduciary responsibility; noted concern of admin costs and fees between vendors.

Consensus to table 457 vendor selection for Board to review assurance of vendors that can guarantee elimination of county fiduciary responsibility. Clerk to obtain documents from MERS confirming their ability to eliminate fiduciary responsibility and request of other counties 457 plan options.

Board requested a copy of all current 457 plans and forms that clarify where fiduciary responsibility is with each vendor. Consensus to set a Special Meeting for further review of 457 vendor selection.

**Public Input:**

Chuck Hill: Hill requested Board to keep the employees informed of meetings regarding this issue.

**Motion** to adjourn by Buchanan at 7:27 PM. Supported by Cox. 5 yeas. 0 nays. 2 absent.  
**Carried.**

Respectfully submitted:

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Deborah Hill, Kalkaska County Clerk and  
Clerk of Board of Commissioners

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Stuart McKinnon, Chair of  
Kalkaska County Board of Commissioners

These minutes are not official until they are approved at the next Regular Board of Commissioner meeting.