



Dr. Christopher J. Delgado
Superintendent

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**REGULAR MEETING
OF THE BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile Rd.
Farmington, MI 48336
Tuesday, April 5, 2022
6:00 PM**

AGENDA

- I. **CALL TO ORDER**
 - A. Roll Call
 - B. Pledge of Allegiance
- II. **ITEMS FROM THE PRESIDENT**
 - A. Approval of the Agenda
 - B. Announcements
 - C. Board Goals
- III. **ITEMS FROM THE SECRETARY**
 - A. Correspondence
- IV. **LEGISLATIVE UPDATE**
- V. **DISTRICT UPDATES**
 - A. Superintendent's District Update
 - B. Administrative Appointment - Farmington High School Assistant Principal
- VI. **REPORTS FROM BOARD COMMITTEES**
- VII. **DISCUSSION ITEMS**
- VIII. **PUBLIC COMMENTS**
- IX. **ACTION ITEMS**
 - A. Approval of Auditor Appointment
 - B. Approval of Budget Timeline, Parameters and Assumptions (2022/2023)
- X. **CONSENT AGENDA**
 - A. Approval of Minutes
 1. March 22, 2022 Regular Meeting
 - B. Personnel Items
- XI. **REPORTS FROM BOARD REPRESENTATIVES**
- XII. **RECOMMENDATIONS FOR FUTURE AGENDA ITEMS**
- XIII. **GOOD AND WELFARE**
- XIV. **ADJOURNMENT**

***PUBLIC COMMENTS** is intended to provide individuals an opportunity to address the Board of Education. In the interest of fairness, the Board requests each speaker to limit his or her comments to three (3) minutes.

ANY PERSON with a disability who needs accommodation for participation in this meeting should contact the Superintendent's office at 248-489-3338 at least three (3) business days in advance of the meeting to request assistance.

ALL MEETINGS, with the exception of closed sessions, are open to the public. Regular Board of Education meetings and most pre-meetings of the Board of Education are cablecast live on TV10.

The official minutes of the Board of Education are stored and available for inspection in the Lewis Schulman Administration Building of the Farmington Public School District.

April 5, 2022

Regular Meeting of the Board of Education

III. ITEMS FROM THE SECRETARY.

No correspondence was received during this period.

April 5, 2022

Regular Meeting of the Board of Education

III. ITEMS FROM THE SECRETARY

A. Correspondence. None during this period.

April 5, 2022

Regular Meeting of the Board of Education

V. DISTRICT UPDATES

A. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

B. ADMINISTRATIVE APPOINTMENT - FARMINGTON HIGH SCHOOL ASSISTANT PRINCIPAL - COREY PORTERFIELD.

Presenter: Chris Delgado, Superintendent; Kathy Smith, Assistant Superintendent-Instruction & Talent Development; Tom Shelton, Farmington High School Principal

April 5, 2022

Regular Meeting of the Board of Education

IX. ACTION ITEMS

A. APPROVAL OF AUDITOR APPOINTMENT.

Presenters: Kimberly Pincheck, Director-Finance

This appointment was reviewed in detail at the March 22, 2022 regular meeting.

MOTION: I move that the Board of Education appoint Plante Moran PLLC to perform the 2021-22 financial audit of District funds, as outlined in the March 15, 2022 memorandum from Kim Pincheck.

B. APPROVAL OF BUDGET TIMELINE, PARAMETERS AND ASSUMPTIONS (2022/2023).

Presenters: Jennifer Kaminski, Assistant Superintendent-Business Services

This item was presented in detail at the March 22, 2022 regular meeting.

MOTION: I move that the Board of Education approve the Budget Timeline, Parameters and Assumptions for 2022/2023, as presented at the March 22, 2022 regular meeting.

**FARMINGTON PUBLIC SCHOOLS
CENTRAL OFFICE**

INTEROFFICE MEMORANDUM

To: Dr. Christopher Delgado, Superintendent

From: Kim Pincheck, Finance Director

Subject: 2021-22 Financial Audit

Date: March 15, 2022

We are recommending that Plante Moran PLLC be appointed to perform the 2021-22 financial audit of district funds. The proposed fee for the audits of the basic financial statements, and the cost for the ASBO certification report shows an increase in the audit fee, from the previous year of approximately 3.47%. The fee applicable to the single audit of federal programs is \$10,000, an increase of \$1,500 from the prior year, due to the additional amount of testing of new federal grants awarded from the COVID-19 pandemic. The fee for the basic financial statement and ASBO certification increased \$3,000, and were offset by a reduction of \$2,500 for the GASB 84 adoption from the prior year. In addition, this year's continued focus on GASB 68 (Pensions) and GASB 75 (OPEB) will continue to require modifications to the financial statements and audit tests of these substantial balances and activity. Continued adoption assistance is consistent with the previous year at \$2,200.

For 2021-22, the District will continue to incur an additional fee to have the capital project activities funded with bond funds audited in accordance with Section 1351a of the State of Michigan School Code. The cost for this additional audit work will be \$2,300, which is an increase of \$100 from the previous year.

This proposed fee is an estimate, and we continue to work with Plante Moran on ways to reduce the fee and take on additional tasks internally. Based upon the current requirements, we feel that the estimate is reasonable and we continue to compare our auditing costs with other school districts. The attached schedule shows the summary of the audit fees for the districts in Oakland County for 2021. Based upon the 20 Districts that responded, Farmington's fee, on a per pupil basis, is consistent with 4 other districts and ranks the 4th lowest in the county. We used this countywide comparative information in 2017 to realign our fees with similar districts in Oakland County, resulting in an overall reduction of approximately 6.7%. Audits are typically billed on a flat fee basis versus an hourly fee. Therefore, only significant time spent by the auditors outside of the normal scope of work would be billed.

In analyzing auditing firms and auditing fees, the following criteria are considered:

- Having ASBO Certificate of Excellence reviewers on staff
- Auditing larger school districts with many complexities
- Auditing Oakland County districts with specialization in special education programs and understanding of Oakland's PA 18 funding structure (the county special education millage)
- Professional involvement in the Michigan School Business Officials (MSBO) organization
- Professional involvement with the State of Michigan including working with both the Office of Retirement Services as well as the Department of Education including the State's 1022 Accounting Manual Update Committee
- Involvement with the Governmental Accounting Standards Board (GASB) which sets financial statement standards for governmental entities.
- Firms specializing in governmental auditing and fund accounting
- Fees based upon services provided

In addition, we have been able to work directly with Plante Moran when new standards have been implemented by GASB. This has allowed Farmington to be a front runner in understanding the specifics involved with implementation. Plante Moran continues to provide all of its clients, free of charge, a comprehensive spreadsheet to help with preparation of GASB 68 and 75 to determine the various numbers needed for the financial statements. Plante Moran also meets with the Finance Committee twice a year and presents the audit results to the union leadership without charging additional fees. They have spent countless hours developing tools to simplify the process of implementing accounting standards and providing informative presentations throughout the year at MSBO and Oakland County School Business Officials meetings. Plante Moran is always on the forefront of analyzing new standards and pronouncements in order to provide the best level of service to all of their clients.

An audit is a professional service not a product. We feel the cost estimate is competitive based upon the level of service we receive and the level of school district knowledge that Plante Moran continues to exhibit across the State.

If you have any questions, please let me know.

cc: Jennifer Kaminski
Subject File

March 9, 2022

Ms. Kimberly Pincheck
Farmington Public Schools
32500 Shiawassee
Farmington, MI 48336

Dear Ms. Pincheck:

At your request, we are pleased to submit our fee estimate to conduct the audits of the District’s Financial Statement, Federal Programs, and Bond transactions for the year ending June 30, 2022. The fee estimate reflects the impact of the required reporting model (GASB #34), fund equity presentation (GASB #54), and consideration of GASB #39 (affiliated organizations), GASB #42 (asset impairment), GASB #44 (the statistical section), GASB #47 (termination benefits), GASB #63/65 (Deferred Inflows and Outflow), GASB 77 (tax abatement disclosures), GASB #68 (Pensions), GASB #75 (OPEB), GASB 84 (Fiduciary Activities) and GASB 87, (Leases) significantly impacting the government-wide financial statements, notes to the financial statements, and required supplemental information. We will continue to apply the material fraud risks audit standard (AUC 240) related to the financial statements, federal program and bond audits and will be performing specific communication with the Board of Education, Finance Committee and Administration required under the Standards (AUC 260). Further, the risk assessment audit standards (AUC 315), and the internal control audit standard (AUC 265) are included in the scope of the audit. In addition, as required by the State of Michigan, the District will be audited under Government Auditing Standards, the Michigan School Auditing Manual and, the Bond and Sinking Fund Audit Guide, issued by the Michigan Department of Treasury (Bulletin 7), and revised in 2017. Finally, the District’s federal programs will be audited under Uniform Guidance (2 CFR 200, Subpart F). These standards continue to have a significant impact on how the audits are planned, performed and how information is reported once the audits are complete.

Our fee estimate, including the incremental efforts from audit and accounting standards discussed above are as follows:

Service	Fees
Audit of basic financial statements	\$43,000
ASBO certification	\$4,500
Bond testing	\$2,300
Continued adoption of GASB 68 and 75	\$2,200
Single Audit Testing	\$10,000

Our estimates are based on the presumption that the procedures will not identify issues requiring further evaluation. As in the past, the above fees do not include out of pocket costs, primarily mileage, which are billed as incurred. It also presumes that the fund structure and programs of the District, as well as the District’s ability to prepare for the audit, are similar to those of the previous year. If this is not the case, we will cover the scope and costs prior to performing the additional work.

This fee includes value added services provided throughout the year and accompany delivery of our audit services. Our tools and staff help Farmington proactively respond to accounting changes and minimize accounting and audit costs as much as possible. This includes expanded meetings with the Finance Committee and a meeting to review the audit results with Union leadership. Further, we provide programs to help the District work through the many challenges facing public education and have worked closely with Farmington throughout this last year on many budgetary, financial and contractual issues.

These programs include K12 focused webinars, email updates, the annual School Law and Finance Seminar recently attended by Board members, our Education Perspectives e-letter on relevant managerial and accounting issues applicable to school districts, as well as providing training on school accounting issues in Oakland County and through MSBO, MASA and MASB. We also have Plante Moran representatives active with statewide committees so that we can remain current with funding changes, and statewide developments. All of these efforts are designed so that we bring value to each of our meetings with Farmington.

Our goal is to continue to provide you with the responsive, quality service you expect and deserve. If you require any additional information for presentation to the Board, or would like further explanation, please do not hesitate to call me at 248-223-3366.

Very truly yours,

PLANTE & MORAN, PLLC

A handwritten signature in blue ink that reads "Nevra Kreger". The signature is written in a cursive, flowing style.

Nevra Kreger
Partner

cc: Jennifer Kaminski

District/Public School Academy	Name of Auditing Firm	Amount paid for basic State Required Audit	Amount paid for single audit of Federal programs	GASB 68 Costs (if broken separately)	Total Dollars Paid to Auditing Firm	Comments/Notes	Student Membership 2021	Cost per Student
Madison	Plante Moran				64532.00		1013.49	63.673051
Southfield	Plante Moran	\$ 117,166.00	Included	n/a	117166.00		5156.46	22.722178
Clarenceville	Plante Moran				37400.00	Includes basic financials, federal programs, and sinking fund.	1817.36	20.579302
Clawson	Yeo and Yeo	\$ 21,500.00	Included	Included	21500.00		1332.15	16.139324
Lamphere	Yeo and Yeo	\$ 37,250.00	Included	Included	34250.00		2315.45	14.791941
Hazel Park	Plante Moran	41,400			41,400	Additional \$2,000 was billed for Covid Guidance	2938.84	14.087191
Ferndale	Plante Moran	\$ 40,700.00			40700.00	I do not have a breakdown of the fees.	2971.05	13.698861
Pontiac	Yeo and Yeo	\$39,500	\$8,000		\$47,500		3556.50	13.355827
Avondale	Yeo & Yeo	\$45,600	\$2,500		\$49,100	FY21 Cost	4504.33	10.900622
Holly	Yeo and Yeo				33625.00		3103.31	10.835205
Novi	Plante Moran	\$ 46,250.00	combined with basic cost - additional \$11,250 last year due to CRF and additional single audit risks		\$66,375	Additional \$8,875 for other services beyond the scope of the audit for last year	6597.20	10.061087
Oak Park	Yeo and Yeo	\$ 31,600.00	\$ 4,000.00	\$ 2,500.00	34700.00	The total paid in 2020-21 was \$34,700 (\$900 difference may have been for the GASB-68?).	3776.27	9.1889616
Royal Oak	Yeo and Yeo	\$ 43,000.00	Included	Included	43000.00	In FY21 we paid an additional \$2500 for federal testing due to the additional work due to COVID money	5033.37	8.5429841
Huron Valley	Plante Moran	\$ 50,000.00	\$ 15,000.00	Included in basic audit fee.	65000.00	Single Audit included a base fee of \$5k , \$5k CRF, and \$5k ESSER.	8141.08	7.9841987
Lake Orion	Plante & Moran	40,800	5,200 + 4,000		50000.00	4,000 for CRF funds	6818.11	7.3334106
Birmingham	Plante Moran				50700.00	\$10,000 – for additional single audit testing and audit impacts as a result of all the pandemic funding	7498.59	6.7612711
Farmington	Plante Moran	\$ 44,500.00	\$ 8,500.00	\$ 2,200.00	59900.00	\$2,500 GASB 84 & \$2,200 Bond Testing	9031.61	6.6322616
Berkley	Yeo and Yeo	\$ 31,700.00	\$ 4,000.00		35700.00		5758.10	6.1999618
Clarkston	Hunferford Nichols	\$ 28,500.00	\$ 65,000.00	\$ 5,000.00	40000.00		8630.24	4.6348653
Troy	Plante Moran				58600.00	includes the basic financial statement audit, single audit (1 program), bond and sinking fund compliance testing. The fee is not allocated to the various services	12731.07	4.6029124
Bloomfield Hills							5398.23	
Brandon							2208.51	
Oxford							6888.56	
Rochester							14985.03	
South Lyon							8186.26	
Walled Lake							12598.25	
Waterford							7354.23	
West Bloomfield							5318.43	

2021 Audit Data		
DCode	District Name	Audit Firm Name
25904	Northridge Academy	ALAN C. YOUNG & ASSOCIATES
25909	Burton Glen Charter Academy	ALAN C. YOUNG & ASSOCIATES
63918	Laurus Academy	ALAN C. YOUNG & ASSOCIATES
82240	Westwood Community School District	ALAN C. YOUNG & ASSOCIATES
82710	WAY Michigan	ALAN C. YOUNG & ASSOCIATES
82727	Regent Park Scholars Charter Academy	ALAN C. YOUNG & ASSOCIATES
82728	Jalen Rose Leadership Academy	ALAN C. YOUNG & ASSOCIATES
82747	MacDowell Preparatory Academy	ALAN C. YOUNG & ASSOCIATES
82749	Highland Park Public School Academy System	ALAN C. YOUNG & ASSOCIATES
82763	Distinctive College Prep.	ALAN C. YOUNG & ASSOCIATES
82765	Pembroke Academy	ALAN C. YOUNG & ASSOCIATES
82772	Fostering Leadership Academy	ALAN C. YOUNG & ASSOCIATES
82904	Plymouth Educational Center Charter School	ALAN C. YOUNG & ASSOCIATES
82970	Warrendale Charter Academy	ALAN C. YOUNG & ASSOCIATES
82979	Detroit Enterprise Academy	ALAN C. YOUNG & ASSOCIATES
21000	Delta-Schoolcraft ISD	ANDERSON, TACKMAN & CO. - ESCANABA
07040	L'Anse Area Schools	ANDERSON, TACKMAN & CO.- IRON MTN
22000	Dickinson-Iron ISD	ANDERSON, TACKMAN & CO.- IRON MTN
22010	Iron Mountain Public Schools	ANDERSON, TACKMAN & CO.- IRON MTN
22030	Breitung Township School District	ANDERSON, TACKMAN & CO.- IRON MTN
22045	North Dickinson County Schools	ANDERSON, TACKMAN & CO.- IRON MTN
27080	Watersmeet Township School District	ANDERSON, TACKMAN & CO.- IRON MTN
31010	Hancock Public Schools	ANDERSON, TACKMAN & CO.- IRON MTN
31030	Public Schools of Calumet, Laurium & Keweenaw	ANDERSON, TACKMAN & CO.- IRON MTN
31110	Houghton-Portage Township School District	ANDERSON, TACKMAN & CO.- IRON MTN
31130	Lake Linden-Hubbell School District	ANDERSON, TACKMAN & CO.- IRON MTN
66050	Ontonagon Area School District	ANDERSON, TACKMAN & CO.- IRON MTN
02020	Burt Township School District	ANDERSON, TACKMAN & CO.- MARQUETTE
02070	Munising Public Schools	ANDERSON, TACKMAN & CO.- MARQUETTE

DCode	District Name	Audit Firm Name
02080	Superior Central School District	ANDERSON, TACKMAN & CO.- MARQUETTE
07020	Baraga Area Schools	ANDERSON, TACKMAN & CO.- MARQUETTE
52000	Marquette-Alger RESA	ANDERSON, TACKMAN & CO.- MARQUETTE
52015	NICE Community School District	ANDERSON, TACKMAN & CO.- MARQUETTE
52040	Gwinn Area Community Schools	ANDERSON, TACKMAN & CO.- MARQUETTE
52090	Negaunee Public Schools	ANDERSON, TACKMAN & CO.- MARQUETTE
52100	Powell Township Schools	ANDERSON, TACKMAN & CO.- MARQUETTE
52110	Republic-Michigamme Schools	ANDERSON, TACKMAN & CO.- MARQUETTE
52160	Wells Township School District	ANDERSON, TACKMAN & CO.- MARQUETTE
52180	Ishpeming Public School District No. 1	ANDERSON, TACKMAN & CO.- MARQUETTE
52901	North Star Montessori Academy	ANDERSON, TACKMAN & CO.- MARQUETTE
02010	AuTrain-Onota Public Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32000	Huron ISD	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32040	Church School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32050	Elkton-Pigeon-Bay Port Laker Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32170	Ubyly Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32260	Colfax Township S/D #1F	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32610	Sigel Township S/D #3F	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32620	Sigel Township S/D #4F	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
32650	Verona Township S/D #1F	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
44090	North Branch Area Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76000	Sanilac ISD	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76060	Brown City Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76070	Carsonville-Port Sanilac School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76080	Croswell-Lexington Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76090	Deckerville Community School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76140	Marlette Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76180	Peck Community School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
76210	Sandusky Community School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79000	Tuscola ISD	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79010	Akron-Fairgrove Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79020	Caro Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79030	Cass City Public Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.

DCode	District Name	Audit Firm Name
79080	Kingston Community School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79090	Mayville Community School District	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
79100	Millington Community Schools	ANDERSON, TUCKEY, BERNHARDT & DORAN P.C.
30010	Camden-Frontier School	BAILEY, HODSHIRE & CO. PC
30030	Jonesville Community Schools	BAILEY, HODSHIRE & CO. PC
30070	Reading Community Schools	BAILEY, HODSHIRE & CO. PC
30901	Hillsdale Preparatory School	BAILEY, HODSHIRE & CO. PC
05010	Alba Public Schools	BAIRD, COTTER & BISHOP PC
05035	Central Lake Public Schools	BAIRD, COTTER & BISHOP PC
05040	Bellaire Public Schools	BAIRD, COTTER & BISHOP PC
05070	Mancelona Public Schools	BAIRD, COTTER & BISHOP PC
10025	Frankfort-Elberta Area Schools	BAIRD, COTTER & BISHOP PC
15020	Boyne City Public Schools	BAIRD, COTTER & BISHOP PC
15050	Charlevoix Public Schools	BAIRD, COTTER & BISHOP PC
15060	East Jordan Public Schools	BAIRD, COTTER & BISHOP PC
15901	Concord Academy - Boyne	BAIRD, COTTER & BISHOP PC
16070	Mackinaw City Public Schools	BAIRD, COTTER & BISHOP PC
17090	Pickford Public Schools	BAIRD, COTTER & BISHOP PC
20015	Crawford AuSable Schools	BAIRD, COTTER & BISHOP PC
23903	Insight School of Michigan	BAIRD, COTTER & BISHOP PC
24020	Harbor Springs School District	BAIRD, COTTER & BISHOP PC
24030	Alanson Public Schools	BAIRD, COTTER & BISHOP PC
28035	Buckley Community Schools	BAIRD, COTTER & BISHOP PC
28090	Kingsley Area Schools	BAIRD, COTTER & BISHOP PC
40020	Forest Area Community Schools	BAIRD, COTTER & BISHOP PC
40040	Kalkaska Public Schools	BAIRD, COTTER & BISHOP PC
40060	Excelsior Township S/D #1	BAIRD, COTTER & BISHOP PC
45040	Northport Public School District	BAIRD, COTTER & BISHOP PC
45050	Suttons Bay Public Schools	BAIRD, COTTER & BISHOP PC
51905	Michigan Great Lakes Virtual Academy	BAIRD, COTTER & BISHOP PC
54040	Morley Stanwood Community Schools	BAIRD, COTTER & BISHOP PC
57030	McBain Rural Agricultural Schools	BAIRD, COTTER & BISHOP PC

DCode	District Name	Audit Firm Name
62050	Grant Public School District	BAIRD, COTTER & BISHOP PC
62070	Newaygo Public School District	BAIRD, COTTER & BISHOP PC
62090	White Cloud Public Schools	BAIRD, COTTER & BISHOP PC
67020	Ewart Public Schools	BAIRD, COTTER & BISHOP PC
67050	Marion Public Schools	BAIRD, COTTER & BISHOP PC
67055	Pine River Area Schools	BAIRD, COTTER & BISHOP PC
67060	Reed City Area Public Schools	BAIRD, COTTER & BISHOP PC
69030	Johannesburg-Lewiston Area Schools	BAIRD, COTTER & BISHOP PC
69040	Vanderbilt Area Schools	BAIRD, COTTER & BISHOP PC
72010	Roscommon Area Public Schools	BAIRD, COTTER & BISHOP PC
78030	Durand Area Schools	BAIRD, COTTER & BISHOP PC
78060	Morrice Area Schools	BAIRD, COTTER & BISHOP PC
78080	Perry Public Schools	BAIRD, COTTER & BISHOP PC
83000	Wexford-Missaukee ISD	BAIRD, COTTER & BISHOP PC
83010	Cadillac Area Public Schools	BAIRD, COTTER & BISHOP PC
83060	Manton Consolidated Schools	BAIRD, COTTER & BISHOP PC
83070	Mesick Consolidated Schools	BAIRD, COTTER & BISHOP PC
70175	Jenison Public Schools	BDO USA LLP - GRAND RAPIDS
41160	Kentwood Public Schools	BDO USA LLP - KALAMAZOO
63901	AGBU Alex-Marie Manoogian School	BEDIKIAN, EDWARD M., CPA
39911	Kalamazoo Covenant Academy	BRICKLEY DELONG, PC
53000	West Shore Educational Service District	BRICKLEY DELONG, PC
53020	Mason County Eastern Schools	BRICKLEY DELONG, PC
61000	Muskegon Area ISD	BRICKLEY DELONG, PC
61010	Muskegon, Public Schools of the City of	BRICKLEY DELONG, PC
61020	Muskegon Heights School District	BRICKLEY DELONG, PC
61065	Oakridge Public Schools	BRICKLEY DELONG, PC
61120	Holton Public Schools	BRICKLEY DELONG, PC
61190	Orchard View Schools	BRICKLEY DELONG, PC
61220	Reeths-Puffer Schools	BRICKLEY DELONG, PC

DCode	District Name	Audit Firm Name
61230	North Muskegon Public Schools	BRICKLEY DELONG, PC
61240	Whitehall District Schools	BRICKLEY DELONG, PC
61906	Muskegon Covenant Academy	BRICKLEY DELONG, PC
64040	Hart Public School District	BRICKLEY DELONG, PC
64070	Pentwater Public School District	BRICKLEY DELONG, PC
70901	Walden Green Montessori	BRICKLEY DELONG, PC
73900	Saginaw Covenant Academy	BRICKLEY DELONG, PC
50100	Fraser Public Schools	BUSS & COMPANY PC
22025	Norway-Vulcan Area Schools	CLIFTON LARSON ALLEN LLP
36015	Forest Park School District	CLIFTON LARSON ALLEN LLP
36025	West Iron County Public Schools	CLIFTON LARSON ALLEN LLP
82751	Michigan Educational Choice Center	CLIFTON LARSON ALLEN LLP
58010	Monroe Public Schools	COOLEY, HEHL,SABO & CALKINS, CPAs
58080	Jefferson Schools (Monroe)	COOLEY, HEHL,SABO & CALKINS, CPAs
58090	Mason Consolidated Schools (Monroe)	COOLEY, HEHL,SABO & CALKINS, CPAs
58110	Whiteford Agricultural School District of the Counties of Lenawee and Monroe	COOLEY, HEHL,SABO & CALKINS, CPAs
82365	Woodhaven-Brownstown School District	COOLEY, HEHL,SABO & CALKINS, CPAs
13903	Marshall Academy	CROSKEY, LANNI & COMPANY, PC
25911	Madison Academy	CROSKEY, LANNI & COMPANY, PC
25912	The New Standard Academy	CROSKEY, LANNI & COMPANY, PC
28900	Old Mission Peninsula School	CROSKEY, LANNI & COMPANY, PC
28902	Grand Traverse Academy	CROSKEY, LANNI & COMPANY, PC
30902	Will Carleton Charter School Academy	CROSKEY, LANNI & COMPANY, PC
33906	White Pine Academy	CROSKEY, LANNI & COMPANY, PC
33911	Michigan Connections Academy	CROSKEY, LANNI & COMPANY, PC
33913	NexTech High School of Lansing	CROSKEY, LANNI & COMPANY, PC
37900	Flextech High School Shepherd	CROSKEY, LANNI & COMPANY, PC
37901	Renaissance Public School Academy	CROSKEY, LANNI & COMPANY, PC
38900	Jackson Preparatory & Early College	CROSKEY, LANNI & COMPANY, PC
41908	Byron Center Charter School	CROSKEY, LANNI & COMPANY, PC
41924	West Michigan Aviation Academy	CROSKEY, LANNI & COMPANY, PC

DCode	District Name	Audit Firm Name
47901	Kensington Woods Schools	CROSKEY, LANNI & COMPANY, PC
47902	Charyl Stockwell Academy	CROSKEY, LANNI & COMPANY, PC
47903	FlexTech High School	CROSKEY, LANNI & COMPANY, PC
50902	Conner Creek Academy East	CROSKEY, LANNI & COMPANY, PC
50903	Huron Academy	CROSKEY, LANNI & COMPANY, PC
50906	Merritt Academy	CROSKEY, LANNI & COMPANY, PC
50908	Mt. Clemens Montessori Academy	CROSKEY, LANNI & COMPANY, PC
50914	Macomb Montessori Academy	CROSKEY, LANNI & COMPANY, PC
54901	Crossroads Charter Academy	CROSKEY, LANNI & COMPANY, PC
55900	Uplift Michigan Academy	CROSKEY, LANNI & COMPANY, PC
63906	Pontiac Academy for Excellence	CROSKEY, LANNI & COMPANY, PC
63907	Great Lakes Academy	CROSKEY, LANNI & COMPANY, PC
63917	Bradford Academy	CROSKEY, LANNI & COMPANY, PC
63921	Crescent Academy	CROSKEY, LANNI & COMPANY, PC
63923	Four Corners Montessori Academy	CROSKEY, LANNI & COMPANY, PC
63928	Momentum Academy	CROSKEY, LANNI & COMPANY, PC
63931	Oakland FlexTech High School	CROSKEY, LANNI & COMPANY, PC
63934	Kingsbury Country Day School	CROSKEY, LANNI & COMPANY, PC
63938	Keys Grace Academy	CROSKEY, LANNI & COMPANY, PC
63939	Lighthouse Connections Academy	CROSKEY, LANNI & COMPANY, PC
70902	West MI Academy of Arts and Academics	CROSKEY, LANNI & COMPANY, PC
72901	Charlton Heston Academy	CROSKEY, LANNI & COMPANY, PC
73901	Saginaw STEM Academy of Excellence	CROSKEY, LANNI & COMPANY, PC
74900	East Shore Leadership Academy	CROSKEY, LANNI & COMPANY, PC
74903	Landmark Academy	CROSKEY, LANNI & COMPANY, PC
81904	Ann Arbor Learning Community	CROSKEY, LANNI & COMPANY, PC
82705	Branch Line School	CROSKEY, LANNI & COMPANY, PC
82706	The James and Grace Lee Boggs School	CROSKEY, LANNI & COMPANY, PC
82716	Vista Meadows Academy	CROSKEY, LANNI & COMPANY, PC
82719	Washington-Parks Academy	CROSKEY, LANNI & COMPANY, PC
82730	American International Academy	CROSKEY, LANNI & COMPANY, PC
82739	Detroit Innovation Academy	CROSKEY, LANNI & COMPANY, PC
82742	Madison-Carver Academy	CROSKEY, LANNI & COMPANY, PC
82754	Tipton Academy	CROSKEY, LANNI & COMPANY, PC

DCode	District Name	Audit Firm Name
82758	New School High	CROSKEY, LANNI & COMPANY, PC
82760	Cornerstone Jefferson-Douglass Academy	CROSKEY, LANNI & COMPANY, PC
82762	Inkster Preparatory Academy	CROSKEY, LANNI & COMPANY, PC
82767	Ivywood Classical Academy	CROSKEY, LANNI & COMPANY, PC
82923	Chandler Park Academy	CROSKEY, LANNI & COMPANY, PC
82930	Dove Academy of Detroit	CROSKEY, LANNI & COMPANY, PC
82937	George Crockett Academy	CROSKEY, LANNI & COMPANY, PC
82938	Summit Academy North	CROSKEY, LANNI & COMPANY, PC
82940	Voyageur Academy	CROSKEY, LANNI & COMPANY, PC
82956	Old Redford Academy	CROSKEY, LANNI & COMPANY, PC
82957	Hope of Detroit Academy	CROSKEY, LANNI & COMPANY, PC
82958	Joy Preparatory Academy	CROSKEY, LANNI & COMPANY, PC
82969	Creative Montessori Academy	CROSKEY, LANNI & COMPANY, PC
82981	American Montessori Academy	CROSKEY, LANNI & COMPANY, PC
82986	Hanley International Academy	CROSKEY, LANNI & COMPANY, PC
82996	Clara B. Ford Academy (SDA)	CROSKEY, LANNI & COMPANY, PC
05060	Elk Rapids Schools	DENNIS, GARTLAND & NIERGARTH
10015	Benzie County Central Schools	DENNIS, GARTLAND & NIERGARTH
15000	Charlevoix-Emmet ISD	DENNIS, GARTLAND & NIERGARTH
15010	Beaver Island Community School	DENNIS, GARTLAND & NIERGARTH
28000	Northwest Education Services	DENNIS, GARTLAND & NIERGARTH
45010	Glen Lake Community Schools	DENNIS, GARTLAND & NIERGARTH
45020	Leland Public School District	DENNIS, GARTLAND & NIERGARTH
51000	Manistee ISD	DENNIS, GARTLAND & NIERGARTH
51020	Bear Lake Schools	DENNIS, GARTLAND & NIERGARTH
51045	Kaleva Norman Dickson School District	DENNIS, GARTLAND & NIERGARTH
51060	Onkama Consolidated Schools	DENNIS, GARTLAND & NIERGARTH
51903	Casman Alternative Academy	DENNIS, GARTLAND & NIERGARTH
53010	Mason County Central Schools	DENNIS, GARTLAND & NIERGARTH
13900	Battle Creek Montessori Academy	FISHER, SPIEGEL, KUNKLE & GERBER PLLC
46020	Addison Community Schools	FRANCIS, MEREDITH CPA, PC

DCode	District Name	Audit Firm Name
46110	Onsted Community Schools	FRANCIS, MEREDITH CPA, PC
08010	Delton Kellogg Schools	GABRIDGE & CO.
13901	Arbor Academy	GABRIDGE & CO.
14050	Marcellus Community Schools	GABRIDGE & CO.
21025	Gladstone Area Schools	GABRIDGE & CO.
27010	Bessemer Area School District	GABRIDGE & CO.
28901	Woodland School	GABRIDGE & CO.
30050	North Adams-Jerome Public Schools	GABRIDGE & CO.
30080	Waldron Area Schools	GABRIDGE & CO.
38040	Columbia School District	GABRIDGE & CO.
38050	Grass Lake Community Schools	GABRIDGE & CO.
38120	Michigan Center School District	GABRIDGE & CO.
39903	Oakland Academy	GABRIDGE & CO.
39907	Forest Academy	GABRIDGE & CO.
39909	Augusta Academy	GABRIDGE & CO.
41050	Caledonia Community Schools	GABRIDGE & CO.
41917	William C. Abney Academy	GABRIDGE & CO.
51070	Manistee Area Public Schools	GABRIDGE & CO.
75000	St. Joseph County ISD	GABRIDGE & CO.
75040	Colon Community School District	GABRIDGE & CO.
75050	Constantine Public School District	GABRIDGE & CO.
75060	Mendon Community School District	GABRIDGE & CO.
75070	White Pigeon Community Schools	GABRIDGE & CO.
75100	Nottawa Community School	GABRIDGE & CO.
06020	Au Gres-Sims School District	GARDNER, PROVENZANO, THOMAS & LUPLOW
16050	Inland Lakes Schools	GARDNER, PROVENZANO, THOMAS & LUPLOW
25916	Eagle's Nest Academy	GARDNER, PROVENZANO, THOMAS & LUPLOW
63912	Oakland International Academy	GARDNER, PROVENZANO, THOMAS & LUPLOW
73190	Frankenmuth School District	GARDNER, PROVENZANO, THOMAS & LUPLOW
73230	Merrill Community Schools	GARDNER, PROVENZANO, THOMAS & LUPLOW
73255	Swan Valley School District	GARDNER, PROVENZANO, THOMAS & LUPLOW
73908	Saginaw Preparatory Academy	GARDNER, PROVENZANO, THOMAS & LUPLOW

DCode	District Name	Audit Firm Name
73912	International Academy of Saginaw	GARDNER, PROVENZANO, THOMAS & LUPLOW
82745	Caniff Liberty Academy	GARDNER, PROVENZANO, THOMAS & LUPLOW
82918	Cesar Chavez Academy	GARDNER, PROVENZANO, THOMAS & LUPLOW
62040	Fremont Public School District	H & S COMPANIES, P.C.- FREMONT
62000	Newaygo County RESA	H & S COMPANIES-REED CITY
41900	Covenant House Academy Grand Rapids	HODGES ACCOUNTING & ADVISORY SERVICES
46050	Britton Deerfield Schools	HODGES ACCOUNTING & ADVISORY SERVICES
46060	Clinton Community Schools	HODGES ACCOUNTING & ADVISORY SERVICES
46080	Hudson Area Schools	HODGES ACCOUNTING & ADVISORY SERVICES
46090	Madison School District (Lenawee)	HODGES ACCOUNTING & ADVISORY SERVICES
46130	Sand Creek Community Schools	HODGES ACCOUNTING & ADVISORY SERVICES
58901	New Bedford Academy	HODGES ACCOUNTING & ADVISORY SERVICES
82921	Academy for Business and Technology	HODGES ACCOUNTING & ADVISORY SERVICES
82991	Covenant House Academy Detroit	HODGES ACCOUNTING & ADVISORY SERVICES
11240	Berrien Springs Public Schools	HUNGERFORD NICHOLS - ST. JOSEPH
14030	Edwardsburg Public Schools	HUNGERFORD NICHOLS - ST. JOSEPH
43040	Baldwin Community Schools	HUNGERFORD NICHOLS - ST. JOSEPH
80160	Paw Paw Public School District	HUNGERFORD NICHOLS - ST. JOSEPH
07010	Arvon Township School District	HUNGERFORD NICHOLS-GRAND RAPIDS
11010	Benton Harbor Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
12010	Coldwater Community Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
16015	Cheboygan Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
17000	Eastern Upper Peninsula ISD	HUNGERFORD NICHOLS-GRAND RAPIDS
17050	DeTour Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
17110	Rudyard Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
17140	Brimley Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
17160	Whitefish Township Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
17902	Ojibwe Charter School	HUNGERFORD NICHOLS - GRAND RAPIDS
17903	DeTour Arts and Technology Academy	HUNGERFORD NICHOLS-GRAND RAPIDS

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31000	Copper Country ISD	HUNGERFORD NICHOLS-GRAND RAPIDS
31020	Adams Township School District	HUNGERFORD NICHOLS-GRAND RAPIDS
31060	Chassell Township School District	HUNGERFORD NICHOLS-GRAND RAPIDS
31070	Elm River Township School District	HUNGERFORD NICHOLS-GRAND RAPIDS
31100	Dollar Bay-Tamarack City Area K-12 School	HUNGERFORD NICHOLS-GRAND RAPIDS
31140	Stanton Township Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
34080	Belding Area School District	HUNGERFORD NICHOLS-GRAND RAPIDS
41025	Northview Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41040	Byron Center Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41080	Comstock Park Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41140	Kelloggsville Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41150	Kent City Community Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41170	Lowell Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41210	Rockford Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41240	Sparta Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
41929	NexTech High School	HUNGERFORD NICHOLS-GRAND RAPIDS
48040	Tahquamenon Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
49020	Bois Blanc Pines School District	HUNGERFORD NICHOLS-GRAND RAPIDS
49040	Les Cheneaux Community Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
49055	Engadine Consolidated Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
49070	Moran Township School District	HUNGERFORD NICHOLS-GRAND RAPIDS
49901	Three Lakes Academy	HUNGERFORD NICHOLS-GRAND RAPIDS
53040	Ludington Area School District	HUNGERFORD NICHOLS-GRAND RAPIDS
59020	Carson City-Crystal Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
59080	Tri County Area Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
63190	Clarkston Community School District	HUNGERFORD NICHOLS-GRAND RAPIDS
64080	Shelby Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
66045	Ewen-Trout Creek Consolidated School District	HUNGERFORD NICHOLS-GRAND RAPIDS
80130	Lawrence Public Schools	HUNGERFORD NICHOLS-GRAND RAPIDS
81911	WSC Academy	HUNGERFORD NICHOLS-GRAND RAPIDS
21060	Rapid River Public Schools	JOHNSON & RENNIE LLC
21090	Bark River-Harris School District	JOHNSON & RENNIE LLC
21135	Mid Peninsula School District	JOHNSON & RENNIE LLC

DCode	District Name	Audit Firm Name
55010	Carney-Nadeau Public Schools	JOHNSON & RENNIE LLC
55115	North Central Area Schools	JOHNSON & RENNIE LLC
55000	Menominee ISD	KERBER, ROSE & ASSOCIATES SC
55100	Menominee Area Public Schools	KERBER, ROSE & ASSOCIATES SC
55120	Stephenson Area Public Schools	KERBER, ROSE & ASSOCIATES SC
70350	Zeeland Public Schools	KIEKOVER, SCHOLMA & SCHUMAKER
11020	St. Joseph Public Schools	KRUGGEL LAWTON CPAs
11033	River Valley School District	KRUGGEL LAWTON CPAs
11200	New Buffalo Area Schools	KRUGGEL LAWTON CPAs
11210	Brandywine Community Schools	KRUGGEL LAWTON CPAs
11250	Eau Claire Public Schools	KRUGGEL LAWTON CPAs
11320	Watervliet School District	KRUGGEL LAWTON CPAs
11340	Bridgman Public Schools	KRUGGEL LAWTON CPAs
11901	Countryside Academy	KRUGGEL LAWTON CPAs
80020	Bangor Public Schools (Van Buren)	KRUGGEL LAWTON CPAs
19120	Ovid-Elsie Area Schools	LEWIS & KNOPF, PC
25000	Genesee ISD	LEWIS & KNOPF, PC
25040	Mt. Morris Consolidated Schools	LEWIS & KNOPF, PC
25050	Goodrich Area Schools	LEWIS & KNOPF, PC
25060	Bendle Public Schools	LEWIS & KNOPF, PC
25070	Genesee School District	LEWIS & KNOPF, PC
25110	Kearsley Community School District	LEWIS & KNOPF, PC
25130	Atherton Community Schools	LEWIS & KNOPF, PC
25180	Swartz Creek Community Schools	LEWIS & KNOPF, PC
25210	Westwood Heights Schools	LEWIS & KNOPF, PC
25230	Bentley Community School District	LEWIS & KNOPF, PC
25240	Beecher Community School District	LEWIS & KNOPF, PC
25260	Montrose Community Schools	LEWIS & KNOPF, PC
25905	International Academy of Flint	LEWIS & KNOPF, PC
25918	Flex High School of Michigan	LEWIS & KNOPF, PC

DCode	District Name	Audit Firm Name
32010	Bad Axe Public Schools	LEWIS & KNOPF, PC
32060	Harbor Beach Community Schools	LEWIS & KNOPF, PC
44000	Lapeer ISD	LEWIS & KNOPF, PC
44020	Almont Community Schools	LEWIS & KNOPF, PC
44050	Dryden Community Schools	LEWIS & KNOPF, PC
44060	Imlay City Community Schools	LEWIS & KNOPF, PC
50070	Clintondale Community Schools	LEWIS & KNOPF, PC
50915	Rising Stars Academy	LEWIS & KNOPF, PC
63260	Rochester Community School District	LEWIS & KNOPF, PC
74030	Algonac Community School District	LEWIS & KNOPF, PC
74040	Capac Community Schools	LEWIS & KNOPF, PC
74130	Yale Public Schools	LEWIS & KNOPF, PC
78040	Laingsburg Community Schools	LEWIS & KNOPF, PC
81070	Lincoln Consolidated School District	LEWIS & KNOPF, PC
27000	Gogebic-Ontonagon ISD	MAKELA, POLLACK & AHONEN
27020	Ironwood Area Schools of Gogebic County	MAKELA, POLLACK & AHONEN
27070	Wakefield-Marenisco School District	MAKELA, POLLACK & AHONEN
03000	Allegan Area Educational Service Agency	MANER COSTERISAN, PC
03030	Allegan Public Schools	MANER COSTERISAN, PC
03050	Fennville Public Schools	MANER COSTERISAN, PC
03060	Martin Public Schools	MANER COSTERISAN, PC
03070	Hopkins Public Schools	MANER COSTERISAN, PC
03080	Saugatuck Public Schools	MANER COSTERISAN, PC
03100	Hamilton Community Schools	MANER COSTERISAN, PC
03440	Glenn Public School District	MANER COSTERISAN, PC
03900	Innocademy Allegan Campus	MANER COSTERISAN, PC
03902	Outlook Academy	MANER COSTERISAN, PC
08030	Hastings Area School District	MANER COSTERISAN, PC
08050	Thornapple Kellogg School District	MANER COSTERISAN, PC
11903	Benton Harbor Charter School Academy	MANER COSTERISAN, PC
12000	Branch ISD	MANER COSTERISAN, PC
13080	Homer Community School District	MANER COSTERISAN, PC

DCode	District Name	Audit Firm Name
14010	Cassopolis Public Schools	MANER COSTERISAN, PC
14020	Dowagiac Union School District	MANER COSTERISAN, PC
17900	Lake Superior Academy	MANER COSTERISAN, PC
19100	Bath Community Schools	MANER COSTERISAN, PC
19140	St. Johns Public Schools	MANER COSTERISAN, PC
23000	Eaton RESA	MANER COSTERISAN, PC
23060	Grand Ledge Public Schools	MANER COSTERISAN, PC
23080	Olivet Community Schools	MANER COSTERISAN, PC
23090	Pottersville Public Schools	MANER COSTERISAN, PC
23490	Oneida Township S/D #3	MANER COSTERISAN, PC
23900	LifeTech Academy	MANER COSTERISAN, PC
23901	Island City Academy	MANER COSTERISAN, PC
23902	Relevant Academy of Eaton County	MANER COSTERISAN, PC
28010	Traverse City Area Public Schools	MANER COSTERISAN, PC
28904	The Greenspire School	MANER COSTERISAN, PC
29050	Fulton Schools	MANER COSTERISAN, PC
30000	Hillsdale ISD	MANER COSTERISAN, PC
33000	Ingham ISD	MANER COSTERISAN, PC
33010	East Lansing School District	MANER COSTERISAN, PC
33020	Lansing Public School District	MANER COSTERISAN, PC
33040	Dansville Schools	MANER COSTERISAN, PC
33060	Haslett Public Schools	MANER COSTERISAN, PC
33070	Holt Public Schools	MANER COSTERISAN, PC
33100	Leslie Public Schools	MANER COSTERISAN, PC
33170	Okemos Public Schools	MANER COSTERISAN, PC
33220	Webberville Community Schools	MANER COSTERISAN, PC
33230	Williamston Community Schools	MANER COSTERISAN, PC
33901	Cole Academy	MANER COSTERISAN, PC
33904	Mid-Michigan Leadership Academy	MANER COSTERISAN, PC
33915	Blended Learning Academies Credit Recovery High School	MANER COSTERISAN, PC
34090	Lakewood Public Schools	MANER COSTERISAN, PC
34110	Portland Public Schools	MANER COSTERISAN, PC
39130	Parchment School District	MANER COSTERISAN, PC
41000	Kent ISD	MANER COSTERISAN, PC

DCode	District Name	Audit Firm Name
41026	Wyoming Public Schools	MANER COSTERISAN, PC
41090	East Grand Rapids Public Schools	MANER COSTERISAN, PC
41110	Forest Hills Public Schools	MANER COSTERISAN, PC
41145	Kenowa Hills Public Schools	MANER COSTERISAN, PC
41901	New Branches Charter Academy	MANER COSTERISAN, PC
41904	West MI Academy of Environmental Science	MANER COSTERISAN, PC
41911	Flat River Academy	MANER COSTERISAN, PC
45901	Leelanau Montessori Public School Academy	MANER COSTERISAN, PC
46000	Lenawee ISD	MANER COSTERISAN, PC
46040	Blissfield Community Schools	MANER COSTERISAN, PC
46100	Morenci Area Schools	MANER COSTERISAN, PC
46140	Tecumseh Public Schools	MANER COSTERISAN, PC
47000	Livingston ESA	MANER COSTERISAN, PC
47010	Brighton Area Schools	MANER COSTERISAN, PC
47030	Fowlerville Community Schools	MANER COSTERISAN, PC
50909	Prevail Academy	MANER COSTERISAN, PC
53901	Gateway To Success Academy	MANER COSTERISAN, PC
54000	Mecosta-Osceola ISD	MANER COSTERISAN, PC
57020	Lake City Area School District	MANER COSTERISAN, PC
59000	Montcalm Area ISD	MANER COSTERISAN, PC
59045	Montabella Community Schools	MANER COSTERISAN, PC
59125	Central Montcalm Public Schools	MANER COSTERISAN, PC
61900	Muskegon Montessori Academy for Environmental Change	MANER COSTERISAN, PC
61904	Three Oaks Public School Academy	MANER COSTERISAN, PC
70000	Ottawa Area ISD	MANER COSTERISAN, PC
70010	Grand Haven Area Public Schools	MANER COSTERISAN, PC
70020	Holland City School District	MANER COSTERISAN, PC
70040	Allendale Public Schools	MANER COSTERISAN, PC
70070	West Ottawa Public School District	MANER COSTERISAN, PC
70120	Coopersville Area Public School District	MANER COSTERISAN, PC
70300	Spring Lake Public Schools	MANER COSTERISAN, PC
70906	Eagle Crest Charter Academy	MANER COSTERISAN, PC
70908	Innocademy	MANER COSTERISAN, PC
70909	ICademy Global	MANER COSTERISAN, PC

DCode	District Name	Audit Firm Name
78070	New Lothrop Area Public Schools	MANER COSTERISAN, PC
78110	Owosso Public Schools	MANER COSTERISAN, PC
80000	Van Buren ISD	MANER COSTERISAN, PC
80010	South Haven Public Schools	MANER COSTERISAN, PC
80040	Covert Public Schools	MANER COSTERISAN, PC
80050	Decatur Public Schools	MANER COSTERISAN, PC
80120	Hartford Public Schools	MANER COSTERISAN, PC
80240	Bangor Township S/D #8	MANER COSTERISAN, PC
81140	Whitmore Lake Public School District	MANER COSTERISAN, PC
81908	Multicultural Academy	MANER COSTERISAN, PC
81913	Livingston Classical Academy	MANER COSTERISAN, PC
82110	Redford Union Schools, District No. 1	MANER COSTERISAN, PC
83900	Highpoint Virtual Academy of Michigan	MANER COSTERISAN, PC
44901	Chatfield School	MATTINA, KENT & GIBBONS, P.C.
74050	East China School District	MCBRIDE-MANLEY & CO. P.C.
55901	Nah Tah Wahsh Public School Academy	MIDWEST PROFESSIONALS, PC
71060	Posen Consolidated School District No. 9	Morgan & Associates CPAs P.C.
32080	North Huron School District	NIETZKE & FAUPEL, PC - PIGEON
32090	Owendale-Gagetown Area School District	NIETZKE & FAUPEL, PC - PIGEON
63924	Michigan Mathematics and Science Academy	PKF MUELLER
44010	Lapeer Community Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50010	Center Line Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50030	Roseville Community Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50080	Chippewa Valley Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50120	Lake Shore Public Schools (Macomb)	PLANTE & MORAN PLLC - AUBURN HILLS
50210	Utica Community Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50220	Van Dyke Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS

DCode	District Name	Audit Firm Name
50230	Warren Consolidated Schools	PLANTE & MORAN PLLC - AUBURN HILLS
50240	Warren Woods Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63000	Oakland Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63010	Birmingham Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63130	Hazel Park, School District of the City of	PLANTE & MORAN PLLC - AUBURN HILLS
63140	Madison District Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63150	Troy School District	PLANTE & MORAN PLLC - AUBURN HILLS
63220	Huron Valley Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63230	Lake Orion Community Schools	PLANTE & MORAN PLLC - AUBURN HILLS
63290	Walled Lake Consolidated Schools	PLANTE & MORAN PLLC - AUBURN HILLS
74010	Port Huron Area School District	PLANTE & MORAN PLLC - AUBURN HILLS
81010	Ann Arbor Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
82055	Grosse Pointe Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
82095	Livonia Public Schools School District	PLANTE & MORAN PLLC - AUBURN HILLS
82390	Northville Public Schools	PLANTE & MORAN PLLC - AUBURN HILLS
82915	Eaton Academy	PLANTE & MORAN PLLC - AUBURN HILLS
50000	Macomb ISD	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50901	Macomb Academy	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
50905	Arts Academy in the Woods	PLANTE & MORAN PLLC - CLINTON TOWNSHIP
11904	Mildred C. Wells Preparatory Academy	PLANTE & MORAN PLLC - EAST LANSING
13000	Calhoun Intermediate School District	PLANTE & MORAN PLLC - EAST LANSING
19010	DeWitt Public Schools	PLANTE & MORAN PLLC - EAST LANSING
33130	Mason Public Schools (Ingham)	PLANTE & MORAN PLLC - EAST LANSING
33215	Waverly Community Schools	PLANTE & MORAN PLLC - EAST LANSING
38902	Paragon Charter Academy	PLANTE & MORAN PLLC - EAST LANSING
39010	Kalamazoo Public Schools	PLANTE & MORAN PLLC - EAST LANSING
39170	Vicksburg Community Schools	PLANTE & MORAN PLLC - EAST LANSING
41920	Chandler Woods Charter Academy	PLANTE & MORAN PLLC - EAST LANSING
41921	Grand Rapids Child Discovery Center	PLANTE & MORAN PLLC - EAST LANSING
41928	River City Scholars Charter Academy	PLANTE & MORAN PLLC - EAST LANSING
63240	South Lyon Community Schools	PLANTE & MORAN PLLC - EAST LANSING
63910	Dr. Joseph F. Pollack Academic Center of Excellence	PLANTE & MORAN PLLC - EAST LANSING

DCode	District Name	Audit Firm Name
63914	Advanced Technology Academy	PLANTE & MORAN PLLC - EAST LANSING
73909	Francis Reh PSA	PLANTE & MORAN PLLC - EAST LANSING
75080	Three Rivers Community Schools	PLANTE & MORAN PLLC - EAST LANSING
81000	Washtenaw ISD	PLANTE & MORAN PLLC - EAST LANSING
82160	Wayne-Westland Community School District	PLANTE & MORAN PLLC - EAST LANSING
82704	Detroit Public Safety Academy	PLANTE & MORAN PLLC - EAST LANSING
82756	Taylor Preparatory High School	PLANTE & MORAN PLLC - EAST LANSING
82926	Henry Ford Academy	PLANTE & MORAN PLLC - EAST LANSING
82928	The Dearborn Academy	PLANTE & MORAN PLLC - EAST LANSING
82959	West Village Academy	PLANTE & MORAN PLLC - EAST LANSING
82997	Flagship Charter Academy	PLANTE & MORAN PLLC - EAST LANSING
03040	Wayland Union Schools	PLANTE & MORAN PLLC - PORTAGE
11000	Berrien RESA	PLANTE & MORAN PLLC - PORTAGE
11030	Lakeshore School District (Berrien)	PLANTE & MORAN PLLC - PORTAGE
11670	Hagar Township S/D #6	PLANTE & MORAN PLLC - PORTAGE
11830	Sodus Township S/D #5	PLANTE & MORAN PLLC - PORTAGE
13020	Battle Creek Public Schools	PLANTE & MORAN PLLC - PORTAGE
13090	Lakeview Sch. District (Calhoun)	PLANTE & MORAN PLLC - PORTAGE
13904	Battle Creek Area Learning Center	PLANTE & MORAN PLLC - PORTAGE
14000	Heritage Southwest Intermediate School District	PLANTE & MORAN PLLC - PORTAGE
38170	Jackson Public Schools	PLANTE & MORAN PLLC - PORTAGE
39000	Kalamazoo RESA	PLANTE & MORAN PLLC - PORTAGE
39030	Comstock Public Schools	PLANTE & MORAN PLLC - PORTAGE
39065	Gull Lake Community Schools	PLANTE & MORAN PLLC - PORTAGE
39906	Youth Advancement Academy	PLANTE & MORAN PLLC - PORTAGE
41010	Grand Rapids Public Schools	PLANTE & MORAN PLLC - PORTAGE
70190	Hudsonville Public School District	PLANTE & MORAN PLLC - PORTAGE
75010	Sturgis Public Schools	PLANTE & MORAN PLLC - PORTAGE
47060	Hartland Consolidated Schools	PLANTE & MORAN PLLC -ANN ARBOR
63100	Novi Community School District	PLANTE & MORAN PLLC -ANN ARBOR
81120	Saline Area Schools	PLANTE & MORAN PLLC -ANN ARBOR
81900	Global Tech Academy	PLANTE & MORAN PLLC -ANN ARBOR

DCode	District Name	Audit Firm Name
81902	Central Academy	PLANTE & MORAN PLLC -ANN ARBOR
82010	Detroit City School District	PLANTE & MORAN PLLC -ANN ARBOR
82030	Dearborn City School District	PLANTE & MORAN PLLC -ANN ARBOR
82725	Global Heights Academy	PLANTE & MORAN PLLC -ANN ARBOR
82975	Riverside Academy	PLANTE & MORAN PLLC -ANN ARBOR
82983	Bridge Academy	PLANTE & MORAN PLLC -ANN ARBOR
82987	Frontier International Academy	PLANTE & MORAN PLLC -ANN ARBOR
82015	Detroit Public Schools Community District	PLANTE & MORAN PLLC - DETROIT
25010	Flint, School District of the City of	PLANTE & MORAN PLLC - FLINT
25030	Grand Blanc Community Schools	PLANTE & MORAN PLLC - FLINT
47070	Howell Public Schools	PLANTE & MORAN PLLC - FLINT
82000	Wayne RESA	PLANTE & MORAN PLLC - FLINT
82080	School District of the City of Inkster	PLANTE & MORAN PLLC - FLINT
13902	Endeavor Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
25907	Linden Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
33909	Windemere Park Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
33910	Lansing Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
39905	Paramount Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41905	Excel Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41909	Vista Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41915	Walker Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41916	Cross Creek Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41919	Ridge Park Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
41923	Wellspring Preparatory High School	PLANTE & MORAN PLLC - GRAND RAPIDS
41930	Grand River Preparatory High School	PLANTE & MORAN PLLC - GRAND RAPIDS
41931	PrepNet Virtual Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
50912	Reach Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
50918	Center Line Preparatory Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
58902	Triumph Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
61902	Timberland Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
63909	Oakside Prep Academy	PLANTE & MORAN PLLC - GRAND RAPIDS

DCode	District Name	Audit Firm Name
63913	Walton Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
63922	Great Oaks Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
70905	Vanderbilt Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
73910	North Saginaw Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
81905	South Arbor Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
81906	Fortis Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
81909	Arbor Preparatory High School	PLANTE & MORAN PLLC - GRAND RAPIDS
81910	East Arbor Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
81912	South Pointe Scholars Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82711	Canton Preparatory High School	PLANTE & MORAN PLLC - GRAND RAPIDS
82717	Achieve Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82718	Quest Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82723	Legacy Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82729	South Canton Scholars Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82743	Plymouth Scholars Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82757	Grand River Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82766	Westfield Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82967	Metro Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82968	Canton Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82974	Detroit Merit Charter Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82976	Keystone Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82977	Hamtramck Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82985	Detroit Premier Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
82995	Taylor Exemplar Academy	PLANTE & MORAN PLLC - GRAND RAPIDS
63020	Ferndale Public Schools	PLANTE & MORAN PLLC - SOUTHFIELD
63060	Southfield Public School District	PLANTE & MORAN PLLC - SOUTHFIELD
63060	Southfield Public School District	PLANTE & MORAN PLLC - SOUTHFIELD
63060	Southfield Public School District	PLANTE & MORAN PLLC - SOUTHFIELD
63060	Southfield Public School District	PLANTE & MORAN PLLC - SOUTHFIELD
63080	Bloomfield Hills Schools	PLANTE & MORAN PLLC - SOUTHFIELD
63090	Clarenceville School District	PLANTE & MORAN PLLC - SOUTHFIELD
63160	West Bloomfield School District	PLANTE & MORAN PLLC - SOUTHFIELD
63180	Brandon School District in the Counties of Oakland and Lapeer	PLANTE & MORAN PLLC - SOUTHFIELD

DCode	District Name	Audit Firm Name
63200	Farmington Public School District	PLANTE & MORAN PLLC - SOUTHFIELD
82100	Plymouth-Canton Community Schools	PLANTE & MORAN PLLC - SOUTHFIELD
82140	South Redford School District	PLANTE & MORAN PLLC - SOUTHFIELD
82722	Detroit Leadership Academy	PLANTE & MORAN PLLC - SOUTHFIELD
06050	Standish-Sterling Community Schools	QUAST, JANKE & COMPANY, P.C.
09090	Pinconning Area Schools	QUAST, JANKE & COMPANY, P.C.
32030	Caseville Public Schools	QUAST, JANKE & COMPANY, P.C.
60010	Atlanta Community Schools	QUAST, JANKE & COMPANY, P.C.
60020	Hillman Community Schools	QUAST, JANKE & COMPANY, P.C.
13070	Harper Creek Community Schools	REHMANN ROBSON -- JACKSON
13110	Marshall Public Schools	REHMANN ROBSON -- JACKSON
13120	Pennfield Schools	REHMANN ROBSON -- JACKSON
38000	Jackson ISD	REHMANN ROBSON -- JACKSON
38010	Western School District	REHMANN ROBSON -- JACKSON
38020	Vandercook Lake Public Schools	REHMANN ROBSON -- JACKSON
38090	East Jackson Community Schools	REHMANN ROBSON -- JACKSON
38130	Napoleon Community Schools	REHMANN ROBSON -- JACKSON
38140	Northwest Community Schools	REHMANN ROBSON -- JACKSON
38150	Springport Public Schools	REHMANN ROBSON -- JACKSON
46010	Adrian Public Schools	REHMANN ROBSON -- JACKSON
47080	Pinckney Community Schools	REHMANN ROBSON -- JACKSON
58020	Airport Community Schools	REHMANN ROBSON -- JACKSON
81040	Chelsea School District	REHMANN ROBSON -- JACKSON
81100	Milan Area Schools	REHMANN ROBSON -- JACKSON
82020	Allen Park Public Schools	REHMANN ROBSON -- JACKSON
82040	Dearborn Heights School District #7	REHMANN ROBSON -- JACKSON
82290	Gibraltar School District	REHMANN ROBSON -- JACKSON
82340	Huron School District	REHMANN ROBSON -- JACKSON
82746	W-A-Y Academy	REHMANN ROBSON -- JACKSON
82973	Trillium Academy	REHMANN ROBSON -- JACKSON
61060	Mona Shores Public School District	REHMANN ROBSON - MUSKEGON

DCode	District Name	Audit Firm Name
61080	Fruitport Community Schools	REHMANN ROBSON - MUSKEGON
17901	Joseph K. Lumsden Bahweting Anishnabe Academy	REHMANN ROBSON - TRAVERSE CITY
21010	Escanaba Area Public Schools	REHMANN ROBSON - CHEBOYGAN
24070	Public Schools of Petoskey	REHMANN ROBSON - CHEBOYGAN
49110	Mackinac Island Public Schools	REHMANN ROBSON - CHEBOYGAN
52170	Marquette Area Public Schools	REHMANN ROBSON - CHEBOYGAN
50040	Anchor Bay School District	REHMANN ROBSON - DETROIT
58000	Monroe ISD	REHMANN ROBSON - DETROIT
58030	Bedford Public Schools	REHMANN ROBSON - DETROIT
58050	Dundee Community Schools	REHMANN ROBSON - DETROIT
58070	Ida Public School District	REHMANN ROBSON - DETROIT
58100	Summerfield Schools	REHMANN ROBSON - DETROIT
82130	Romulus Community Schools	REHMANN ROBSON - DETROIT
03010	Plainwell Community Schools	REHMANN ROBSON - GRAND RAPIDS
17010	Sault Ste. Marie Area Schools	REHMANN ROBSON - GRAND RAPIDS
34010	Ionia Public Schools	REHMANN ROBSON - GRAND RAPIDS
39140	Portage Public Schools	REHMANN ROBSON - GRAND RAPIDS
41910	Vanguard Charter Academy	REHMANN ROBSON - GRAND RAPIDS
41914	Knapp Charter Academy	REHMANN ROBSON - GRAND RAPIDS
41922	Lighthouse Academy	REHMANN ROBSON - GRAND RAPIDS
41926	Hope Academy of West Michigan	REHMANN ROBSON - GRAND RAPIDS
49010	St. Ignace Area Schools	REHMANN ROBSON - GRAND RAPIDS
50200	South Lake Schools	REHMANN ROBSON - GRAND RAPIDS
54010	Big Rapids Public Schools	REHMANN ROBSON - GRAND RAPIDS
59090	Lakeview Community Schools (Montcalm)	REHMANN ROBSON - GRAND RAPIDS
62060	Hesperia Community Schools	REHMANN ROBSON - GRAND RAPIDS
62470	Big Jackson School District	REHMANN ROBSON - GRAND RAPIDS
70904	Black River Public School	REHMANN ROBSON - GRAND RAPIDS
81050	Dexter Community School District	REHMANN ROBSON - GRAND RAPIDS

DCode	District Name	Audit Firm Name
09030	Bangor Township Schools	REHMANN ROBSON - SAGINAW
25250	Linden Community Schools	REHMANN ROBSON - SAGINAW
72020	Houghton Lake Community Schools	REHMANN ROBSON - SAGINAW
73200	Freeland Community School District	REHMANN ROBSON - SAGINAW
18020	Farwell Area Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
23010	Bellevue Community Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
29000	Gratiot-Isabella RESD	ROSLUND & PRESTAGE & COMPANY, P.C.
29020	Ashley Community Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
29040	Breckenridge Community Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
29100	St. Louis Public Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
37060	Shepherd Public Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
54025	Chippewa Hills School District	ROSLUND & PRESTAGE & COMPANY, P.C.
56020	Bullock Creek School District	ROSLUND & PRESTAGE & COMPANY, P.C.
56050	Meridian Public Schools	ROSLUND & PRESTAGE & COMPANY, P.C.
11300	Niles Community Schools	SCARPONE & COMPANY, PC, CPA
21065	Big Bay De Noc School District	SCHNEIDER, LARCHE, HAAPALA & CO.
77010	Manistique Area Schools	SCHNEIDER, LARCHE, HAAPALA & CO.
05065	Ellsworth Community School	SCHULZE, OSWALD, MILLER & EDWARDS PC
15030	Boyne Falls Public School District	SCHULZE, OSWALD, MILLER & EDWARDS PC
15902	Charlevoix Montessori Academy for the Arts	SCHULZE, OSWALD, MILLER & EDWARDS PC
16100	Wolverine Community School District	SCHULZE, OSWALD, MILLER & EDWARDS PC
24040	Pellston Public Schools	SCHULZE, OSWALD, MILLER & EDWARDS PC
68030	Fairview Area School District	SCHULZE, OSWALD, MILLER & EDWARDS PC
39020	Climax-Scotts Community Schools	SEBER TANS PLC
80140	Lawton Community School District	SEBER TANS PLC
75020	Burr Oak Community School District	SIEGFRIED, CRANDALL PC
24901	Concord Academy - Petoskey	SMITH, DAN, CPA

DCode	District Name	Audit Firm Name
01010	Alcona Community Schools	STEPHENSON and COMPANY., P.C.- WEST BRANCH
11310	Buchanan Community Schools	STEPHENSON and COMPANY., P.C.- WEST BRANCH
35000	Iosco RESA	STEPHENSON and COMPANY., P.C.- WEST BRANCH
35010	Oscoda Area Schools	STEPHENSON and COMPANY., P.C.- WEST BRANCH
35020	Hale Area Schools	STEPHENSON and COMPANY., P.C.- WEST BRANCH
35030	Tawas Area Schools	STEPHENSON and COMPANY., P.C.- WEST BRANCH
35902	Alternative Educational Academy of Iosco County	STEPHENSON and COMPANY., P.C.- WEST BRANCH
65900	Alternative Educational Academy of Ogemaw County	STEPHENSON and COMPANY., P.C.- WEST BRANCH
71050	Onaway Area Community School District	STEPHENSON and COMPANY., P.C.- WEST BRANCH
04000	Alpena-Montmorency-Alcona ESD	STRALEY, LAMP & KRAENZLEIN P.C.
04010	Alpena Public Schools	STRALEY, LAMP & KRAENZLEIN P.C.
16000	Cheb-Otsego-Presque Isle ESD	STRALEY, LAMP & KRAENZLEIN P.C.
71080	Rogers City Area Schools	STRALEY, LAMP & KRAENZLEIN P.C.
42030	Grant Township S/D #2	SUSAN D. SANFORD CPA PLLC
25080	Carman-Ainsworth Community Schools	TAYLOR & MORGAN, P.C.
25200	Lake Fenton Community Schools	TAYLOR & MORGAN, P.C.
25280	Lakeville Community School District	TAYLOR & MORGAN, P.C.
25915	WAY Academy - Flint	TAYLOR & MORGAN, P.C.
33914	Great Lakes Learning Academy	TAYLOR & MORGAN, P.C.
47900	Light of the World Academy	TAYLOR & MORGAN, P.C.
63929	Waterford Montessori Academy	TAYLOR & MORGAN, P.C.
82045	Melvindale-North Allen Park Schools	TAYLOR & MORGAN, P.C.
82150	Taylor School District	TAYLOR & MORGAN, P.C.
82230	Crestwood School District	TAYLOR & MORGAN, P.C.
82430	Van Buren Public Schools	TAYLOR & MORGAN, P.C.
82700	Detroit Achievement Academy	TAYLOR & MORGAN, P.C.
82963	George Washington Carver Academy	TAYLOR & MORGAN, P.C.
41925	Michigan Virtual Charter Academy	TERRELL, GREGORY, AND COMPANY
82701	University Preparatory Science and Math (PSAD)	TERRELL, GREGORY, AND COMPANY

DCode	District Name	Audit Firm Name
82702	University Preparatory Academy (PSAD)	TERRELL, GREGORY, AND COMPANY
82703	University Preparatory Art & Design	TERRELL, GREGORY, AND COMPANY
82933	Barack Obama Leadership Academy	TERRELL, GREGORY, AND COMPANY
82942	Hope Academy	TERRELL, GREGORY, AND COMPANY
82748	Rutherford Winans Academy	THE CLAIRMOUNT GROUP, PLLC
82924	Marvin L. Winans Academy of Performing Arts	THE CLAIRMOUNT GROUP, PLLC
82929	Detroit Academy of Arts and Sciences	THE CLAIRMOUNT GROUP, PLLC
08000	Barry ISD	THOMPSON, SEILER & KOLB, PLLC
34120	Saranac Community Schools	THOMPSON, SEILER & KOLB, PLLC
34140	Berlin Township S/D #3	Thompson, Seiler & Kolb, PLLC
34340	Easton Township S/D #6	Thompson, Seiler & Kolb, PLLC
34360	Ionia Township S/D #2	THOMPSON, SEILER & KOLB, PLLC
74000	St. Clair County RESA	UHY LLP
74100	Marysville Public Schools	UHY LLP
74120	Memphis Community Schools	UHY LLP
74911	St. Clair County Intervention Academy	UHY LLP
74912	Virtual Learning Academy of St. Clair County	UHY LLP
74914	Blue Water Middle College	UHY LLP
81903	Washtenaw Technical Middle College	UHY LLP
41070	Cedar Springs Public Schools	VREDEVELD HAEFNER LLC
41120	Godfrey-Lee Public Schools	VREDEVELD HAEFNER LLC
41918	Creative Technologies Academy	VREDEVELD HAEFNER LLC
59070	Greenville Public Schools	VREDEVELD HAEFNER LLC
59900	Success Virtual Learning Centers of Michigan	VREDEVELD HAEFNER LLC
61180	Montague Area Public Schools	VREDEVELD HAEFNER LLC
61210	Ravenna Public Schools	VREDEVELD HAEFNER LLC
61905	Muskegon Heights Public School Academy System	VREDEVELD HAEFNER LLC
64090	Walkerville Public Schools	VREDEVELD HAEFNER LLC
09000	Bay-Arenac ISD	WEINLANDER FITZHUGH - BAY CITY

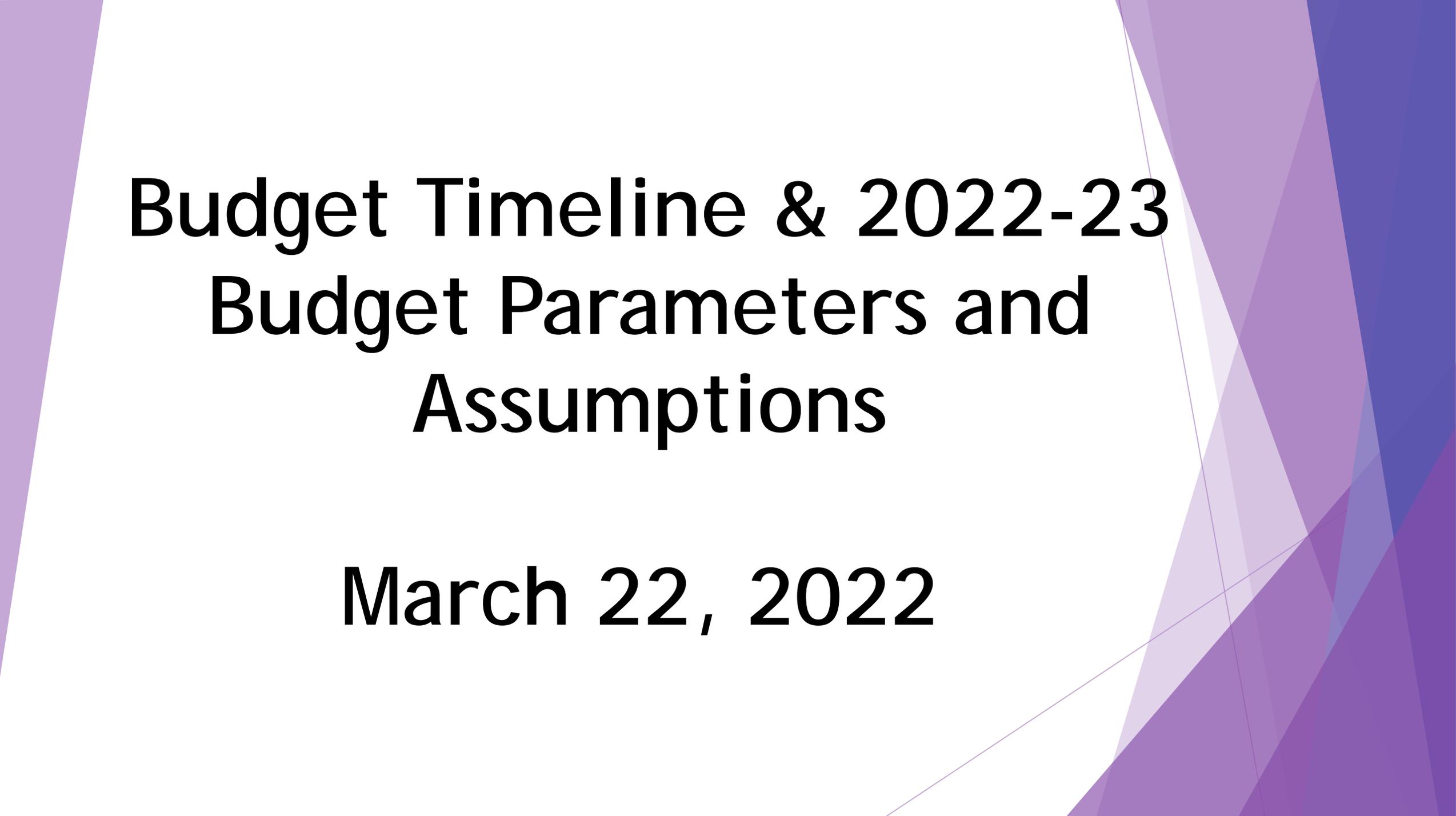
DCode	District Name	Audit Firm Name
09010	Bay City School District	WEINLANDER FITZHUGH - BAY CITY
09050	Essexville-Hampton Public Schools	WEINLANDER FITZHUGH - BAY CITY
09901	Bay-Arenac Community High School	WEINLANDER FITZHUGH - BAY CITY
09902	State Street Academy	WEINLANDER FITZHUGH - BAY CITY
09903	Bay City Academy	WEINLANDER FITZHUGH - BAY CITY
18000	Clare-Gladwin Regional Education Service District	WEINLANDER FITZHUGH - BAY CITY
19070	Fowler Public Schools	WEINLANDER FITZHUGH - BAY CITY
35040	Whittemore-Prescott Area Schools	WEINLANDER FITZHUGH - BAY CITY
56000	Midland County Educational Service Agency	WEINLANDER FITZHUGH - BAY CITY
65045	West Branch-Rose City Area Schools	WEINLANDER FITZHUGH - BAY CITY
68010	Mio-AuSable Schools	WEINLANDER FITZHUGH - BAY CITY
72000	C.O.O.R. ISD	WEINLANDER FITZHUGH - BAY CITY
73210	Hemlock Public School District	WEINLANDER FITZHUGH - BAY CITY
78000	Shiawassee Regional ESD	WEINLANDER FITZHUGH - BAY CITY
78020	Byron Area Schools	WEINLANDER FITZHUGH - BAY CITY
78100	Corunna Public Schools	WEINLANDER FITZHUGH - BAY CITY
79110	Reese Public Schools	WEINLANDER FITZHUGH - BAY CITY
79145	Unionville-Sebewaing Area S.D.	WEINLANDER FITZHUGH - BAY CITY
79150	Vassar Public Schools	WEINLANDER FITZHUGH - BAY CITY
18010	Clare Public Schools	WEINLANDER FITZHUGH - CLARE
18060	Harrison Community Schools	WEINLANDER FITZHUGH - CLARE
26010	Beaverton Schools	WEINLANDER FITZHUGH - CLARE
26040	Gladwin Community Schools	WEINLANDER FITZHUGH - CLARE
56030	Coleman Community Schools	WEINLANDER FITZHUGH - CLARE
69020	Gaylord Community Schools	WEINLANDER FITZHUGH - CLARE
25900	Genesee STEM Academy	WILKERSON, & ASSOCIATE, P.C.
50913	Noor International Academy	WILKERSON, & ASSOCIATE, P.C.
63900	Oakland County Academy of Media & Technology	WILKERSON, & ASSOCIATE, P.C.
63920	Life Skills Center of Pontiac	WILKERSON, & ASSOCIATE, P.C.
63926	Faxon Academy	WILKERSON, & ASSOCIATE, P.C.
82713	New Paradigm College Prep	WILKERSON, & ASSOCIATE, P.C.
82724	University Yes Academy	WILKERSON, & ASSOCIATE, P.C.

DCode	District Name	Audit Firm Name
82735	New Paradigm Glazer-Loving Academy	WILKERSON, & ASSOCIATE, P.C.
82737	Pathways Academy	WILKERSON, & ASSOCIATE, P.C.
82744	Escuela Avancemos	WILKERSON, & ASSOCIATE, P.C.
82752	Capstone Academy Charter School (SDA)	WILKERSON, & ASSOCIATE, P.C.
82770	Sigma Academy for Leadership and Early Middle College	WILKERSON, & ASSOCIATE, P.C.
82910	Martin Luther King, Jr. Education Center Academy	WILKERSON, & ASSOCIATE, P.C.
82919	Commonwealth Community Development Academy	WILKERSON, & ASSOCIATE, P.C.
82941	Star International Academy	WILKERSON, & ASSOCIATE, P.C.
82945	Detroit Edison Public School Academy	WILKERSON, & ASSOCIATE, P.C.
82947	David Ellis Academy	WILKERSON, & ASSOCIATE, P.C.
82950	Universal Academy	WILKERSON, & ASSOCIATE, P.C.
82953	Detroit Service Learning Academy	WILKERSON, & ASSOCIATE, P.C.
82982	Universal Learning Academy	WILKERSON, & ASSOCIATE, P.C.
82994	David Ellis Academy West	WILKERSON, & ASSOCIATE, P.C.
12020	Bronson Community School District	WILLIS & JURASEK
12040	Quincy Community Schools	WILLIS & JURASEK
12901	Pansophia Academy	WILLIS & JURASEK
13050	Athens Area Schools	WILLIS & JURASEK
13095	Mar Lee School District	WILLIS & JURASEK
13130	Tekonsha Community Schools	WILLIS & JURASEK
13135	Union City Community Schools	WILLIS & JURASEK
30020	Hillsdale Community Schools	WILLIS & JURASEK
30040	Litchfield Community Schools	WILLIS & JURASEK
30060	Pittsford Area Schools	WILLIS & JURASEK
38080	Concord Community Schools	WILLIS & JURASEK
38100	Hanover-Horton School District	WILLIS & JURASEK
38901	Da Vinci Institute	WILLIS & JURASEK
38904	Francis Street Primary School	WILLIS & JURASEK
81080	Manchester Community Schools	WILLIS & JURASEK
71902	Presque Isle Academy	WOHLBERG, DOUGLAS
81020	Ypsilanti Community Schools	YEO & YEO PC - ANN ARBOR

DCode	District Name	Audit Firm Name
81901	Honey Creek Community School	YEO & YEO PC - ANN ARBOR
82050	Garden City Public Schools	YEO & YEO PC - ANN ARBOR
82060	Hamtramck, School District of the City of	YEO & YEO PC - ANN ARBOR
82090	Lincoln Park, School District of the City of	YEO & YEO PC - ANN ARBOR
82120	River Rouge, School District of the City of	YEO & YEO PC - ANN ARBOR
82155	Trenton Public Schools	YEO & YEO PC - ANN ARBOR
82170	Wyandotte, School District of the City of	YEO & YEO PC - ANN ARBOR
82180	Flat Rock Community Schools	YEO & YEO PC - ANN ARBOR
82250	Ecorse Public Schools	YEO & YEO PC - ANN ARBOR
82300	Grosse Ile Township Schools	YEO & YEO PC - ANN ARBOR
82400	Riverview Community School District	YEO & YEO PC - ANN ARBOR
82405	Southgate Community School District	YEO & YEO PC - ANN ARBOR
82925	Detroit Community Schools	YEO & YEO PC - ANN ARBOR
19000	Clinton County RESA	YEO & YEO, P.C. - ALMA
19125	Pewamo-Westphalia Community Schools	YEO & YEO, P.C. - ALMA
29010	Alma Public Schools	YEO & YEO, P.C. - ALMA
29060	Ithaca Public Schools	YEO & YEO, P.C. - ALMA
34000	Ionia ISD	YEO & YEO, P.C. - ALMA
37010	Mt. Pleasant City School District	YEO & YEO, P.C. - ALMA
37040	Beal City Public Schools	YEO & YEO, P.C. - ALMA
59150	Vestaburg Community Schools	YEO & YEO, P.C. - ALMA
19900	Michigan International Prep School	YEO & YEO, P.C. - FLINT
25100	Fenton Area Public Schools	YEO & YEO, P.C. - FLINT
25120	Flushing Community Schools	YEO & YEO, P.C. - FLINT
25140	Davison Community Schools	YEO & YEO, P.C. - FLINT
25150	Clio Area School District	YEO & YEO, P.C. - FLINT
25902	Woodland Park Academy	YEO & YEO, P.C. - FLINT
25903	Grand Blanc Academy	YEO & YEO, P.C. - FLINT
25910	Richfield Public School Academy	YEO & YEO, P.C. - FLINT
25914	Greater Heights Academy	YEO & YEO, P.C. - FLINT
25919	Flint Cultural Center Academy	YEO & YEO, P.C. - FLINT
50020	Eastpointe Community Schools	YEO & YEO, P.C. - FLINT

DCode	District Name	Audit Firm Name
50050	Armada Area Schools	YEO & YEO, P.C. - FLINT
50130	Lakeview Public Schools (Macomb)	YEO & YEO, P.C. - FLINT
50140	L'Anse Creuse Public Schools	YEO & YEO, P.C. - FLINT
50170	New Haven Community Schools	YEO & YEO, P.C. - FLINT
50180	Richmond Community Schools	YEO & YEO, P.C. - FLINT
50911	Academy of Warren	YEO & YEO, P.C. - FLINT
63210	Holly Area School District	YEO & YEO, P.C. - FLINT
63270	Clawson Public Schools	YEO & YEO, P.C. - FLINT
63911	Holly Academy	YEO & YEO, P.C. - FLINT
63915	Arts and Technology Academy of Pontiac	YEO & YEO, P.C. - FLINT
82916	River Heights Academy	YEO & YEO, P.C. - FLINT
82943	Weston Preparatory Academy	YEO & YEO, P.C. - FLINT
03020	Otsego Public Schools	YEO & YEO, P.C. - KALAMAZOO
11330	Coloma Community Schools	YEO & YEO, P.C. - KALAMAZOO
39050	Galesburg-Augusta Community Schools	YEO & YEO, P.C. - KALAMAZOO
39160	Schoolcraft Community Schools	YEO & YEO, P.C. - KALAMAZOO
41020	Godwin Heights Public Schools	YEO & YEO, P.C. - KALAMAZOO
41130	Grandville Public Schools	YEO & YEO, P.C. - KALAMAZOO
75030	Centreville Public Schools	YEO & YEO, P.C. - KALAMAZOO
80090	Bloomington Public School District	YEO & YEO, P.C. - KALAMAZOO
80110	Gobles Public School District	YEO & YEO, P.C. - KALAMAZOO
80150	Mattawan Consolidated School	YEO & YEO, P.C. - KALAMAZOO
80900	Michigan Online School	YEO & YEO, P.C. - KALAMAZOO
23030	Charlotte Public Schools	YEO & YEO, P.C. - LANSING
23050	Eaton Rapids Public Schools	YEO & YEO, P.C. - LANSING
23065	Maple Valley Schools	YEO & YEO, P.C. - LANSING
33200	Stockbridge Community Schools	YEO & YEO, P.C. - LANSING
56010	Midland Public Schools	YEO & YEO, P.C. - MIDLAND
56901	Windover High School	YEO & YEO, P.C. - MIDLAND
56903	Academic and Career Education Academy	YEO & YEO, P.C. - MIDLAND

DCode	District Name	Audit Firm Name
73000	Saginaw ISD	YEO & YEO, P.C. - SAGINAW
73010	Saginaw, School District of the City of	YEO & YEO, P.C. - SAGINAW
73030	Carrollton Public Schools	YEO & YEO, P.C. - SAGINAW
73040	Saginaw Township Community Schools	YEO & YEO, P.C. - SAGINAW
73110	Chesaning Union Schools	YEO & YEO, P.C. - SAGINAW
73170	Birch Run Area Schools	YEO & YEO, P.C. - SAGINAW
73180	Bridgeport-Spaulding Community School District	YEO & YEO, P.C. - SAGINAW
73240	St. Charles Community Schools	YEO & YEO, P.C. - SAGINAW
50090	Fitzgerald Public Schools	YEO & YEO, P.C.- AUBURN HILLS
50160	Mount Clemens Community School District	YEO & YEO, P.C.- AUBURN HILLS
50190	Romeo Community Schools	YEO & YEO, P.C.- AUBURN HILLS
63030	Pontiac City School District	YEO & YEO, P.C.- AUBURN HILLS
63040	Royal Oak Schools	YEO & YEO, P.C.- AUBURN HILLS
63050	Berkley School District	YEO & YEO, P.C.- AUBURN HILLS
63070	Avondale School District	YEO & YEO, P.C.- AUBURN HILLS
63110	Oxford Community Schools	YEO & YEO, P.C.- AUBURN HILLS
63250	Oak Park, School District of the City of	YEO & YEO, P.C.- AUBURN HILLS
63280	Lamphere Public Schools	YEO & YEO, P.C.- AUBURN HILLS
63300	Waterford School District	YEO & YEO, P.C.- AUBURN HILLS
82070	Highland Park City Schools	YEO & YEO, P.C.- AUBURN HILLS
82320	Harper Woods, The School District of the City of	YEO & YEO, P.C.- AUBURN HILLS



Budget Timeline & 2022-23 Budget Parameters and Assumptions

March 22, 2022

2022-23 Budget Timeline

- ▶ 3/8/22 Board approval of resolution to conduct public hearing on budget
- ▶ 3/22/22 Board of Education review of timeline/assumptions/parameters
- ▶ 4/5/22 Board of Education approval of timeline/assumptions/parameters
- ▶ 6/2/22 Board Document to Board of Education for 6/7/22 Board meeting
- ▶ 6/7/22 Board study session on proposed budget
- ▶ 6/7/22 Conduct budget and truth in budgeting hearing
- ▶ 6/21/22 Adopt the 2022/23 budget
- ▶ 6/21/22 Set tax levy

2022-23 Budget Development Factors

▶ Key Assumptions

- ▶ Maintain high quality instruction and programming
- ▶ Continue supports for student achievement
- ▶ Consider inflation impact
- ▶ Governor's School Aid Budget
- ▶ Maintain a fund balance that falls within the board policy of 10-15%

Revenue Parameters & Assumptions

- ▶ Enrollment - decline of 63 pupils
- ▶ Foundation Allowance - \$435 pp
- ▶ Categorical Funding
 - ▶ Special Education - \$250,000 (1%)
 - ▶ At-Risk (31A) - \$200,000
 - ▶ PA-18 County Spec Ed - 1%
 - ▶ Nutrition Services indirect costs

Revenue Parameters & Assumptions

▶ Federal Revenue

- ▶ Flat for grants received annually
- ▶ Increase for ESSER II Funds (CRRSA Act) - Approved December 27, 2020 (Partial)
- ▶ Increase for ESSER III Funds (ARP Act) - Approved March 11, 2021
- ▶ Decrease for ESSER Funds (CARES Act), ESSER Education Equity Funds and ESSER II Funds (Partial)

Expenditure Parameters & Assumptions

- ▶ Wages and benefits will be budgeted at negotiated levels
- ▶ Replacement savings - 20 teacher retirements
- ▶ MPERS retirement rate - flat
- ▶ Fringe benefits - flat
- ▶ Custodial costs - hybrid model

Expenditure Parameters & Assumptions

- ▶ Transfer to Technology/Other Projects Fund - \$300,000
- ▶ Transfer to Bus Purchase/Maintenance Fund - \$600,000
- ▶ Utility costs - 3%
- ▶ Fuel costs - \$250,000

General Fund Budget Forecast for 2022-23

Revenues	\$152.8 million
Expenditures	<u>\$154.5 million</u>
Exp > Rev	(\$1.7) million

Current Unknowns

- ▶ What will funding be for 2022-23?
 - ▶ House budget bill - unknown
 - ▶ Senate budget bill - unknown
- ▶ When will the School Aid budget be approved?
- ▶ Enrollment Projections
- ▶ Staffing
- ▶ Federal and State Economies

The background features abstract, overlapping geometric shapes in various shades of purple and blue, primarily on the right side of the frame. The shapes include triangles and polygons, some with a gradient effect, creating a modern, layered aesthetic. The central area is a plain white space where the text is located.

Questions?

BUDGET DEVELOPMENT TIMELINE AND PARAMETERS

2022/23

2022/23 Budget Development Timeline

3/22/22	Board of Education Review of timeline/assumptions/parameters
3/22/22	Board approval of resolution to conduct public hearing on budget
4/5/22	Board of Education approval of timeline/assumptions/parameters for 2022/23
6/2/22	Board Document to Board of Education for 6/7/22 Board meeting
6/7/22	Board study session on proposed budget
6/7/22	Conduct budget and truth in budgeting hearing
6/21/22	Adopt the 2022/23 budget
6/21/22	Set tax levy

2022/23 Budget Parameters

Budget parameters are developed by the Central Office Cabinet. These parameters are then presented to and discussed with the Finance and Facilities Committee Meeting and then presented to the Board of Education at a regular public meeting. Input received at the Committee meeting or Board meeting is incorporated.

These parameters become the basis for the ensuing year's budget development. A concerted effort will be made to maintain the integrity of the District's instructional programs, staff development opportunities, and co-curricular activities. Attention will also be given to the continuing school improvement efforts needed to meet the requirements for District Accreditation and student achievement needs.

While the current Governor continues to focus on providing additional and stable funding for public education in Michigan, school districts around the state continue to experience a decline in pupil count, which directly impacts a district's operating budget. We will continue to closely monitor our revenues as well as operating costs to maintain financial stability. The proactive budget process is intended to allow the District to prioritize its expenditures and align these with the anticipated revenue sources. The process is ongoing with a multi-year approach to meeting the budget challenges. The goal of each year's budget process is to maintain a fund balance that at least falls within the board policy of 10-15 percent, if not higher.

The parameters for 2022/23 are as follows:

1. Student enrollment will be forecast using Plante Moran CRESA and StanFred updated projections. The "most likely" decline estimated by StanFred is 66 (general ed) students. Plante Moran CRESA estimates a decline of 59 students. Also looking at the difference between the current year 12th grade class (693) and an estimate for incoming Kindergartners (650) results in a loss of 43 students. The pandemic has had an effect on enrollment, as many

parents chose to leave for private or parochial schools or an alternate education option. The majority of the revenue decrease for the enrollment loss was reflected in the 2021/22 budget. A loss of 63 students has been factored into the 2022/23 budget based upon enrollment projections, loss of students due to the pandemic and the difference between exiting 12th graders and estimated incoming Kindergartners.

2. The economy in Michigan continues to be stable despite the pandemic. Gretchen Whitmer, Michigan's Governor, presented her Omnibus budget on February 8, 2022 and proposed significant funding increases for K-12 Education. Her proposal provides the largest funding increase for classroom operations in 20 years and continues moving Michigan towards a weighted funding formula. The foundation allowance increase was proposed at \$435 per pupil. There were also funding increases proposed for At-Risk, English language learners, Special Education and School Readiness Preschool programs. The budget also includes a proposal for teacher recruitment and retention as the State tries to address the continuing teacher shortage. We are currently estimating an increase of \$435 until the Senate and House present their budget proposals. For 2022/23, \$11,011 per pupil is used which includes a \$435 increase. After the Senate and House versions are released, we will consider whether any adjustment to the increased per pupil foundation allowance for 2022/23 is necessary.
3. We are hopeful that many of the categorical funding areas, such as adult education, early childhood and retirement funding, will continue at their current levels. Significant increases were proposed for both At-risk and special education funding. Included in the forecast is a \$200,000 increase for At-Risk funding which aligns with the increase received in the current year. A 1% increase for special education funding of \$250,000 has been included in the forecast. These increases are conservative in comparison to what the Governor proposed for these two areas of funding. As mentioned above, the Governor has proposed increases for several of these categoricals, however we will need to wait to see the House and Senate proposals before including any significant increases in funding.
4. Revenues from the nutrition services program will continue to cover direct program expenditures and the maximum amount of dollars will be budgeted to be transferred back to the general fund to support a portion of the indirect costs. Indirect costs are those costs not directly attributable to one cost objective. An example would be human resources, business services and custodial costs. These functions support the nutrition services program but the costs are not specifically identifiable to charge them to the fund. Currently the Nutrition Services Fund transfers approximately \$141,700 or 9.35% of total expenditures, excluding food costs, capital outlay and contract costs greater than \$25,000.
5. Federal grants which are received on an annual basis are expected to remain at the same level or increase slightly and are budgeted so that proceeds equal the budgeted expenditures. We will need to continue to closely monitor federal grants as several positions are paid through these funds. Should a portion of these funds be eliminated or not continued by the Federal Government, we will need to determine an alternate source of revenue to maintain these positions. One-time grant funds for ESSER II, ESSER III and Special Education ARP Funds have been included and total approximately \$7.5 million. One-time grant funds for Coronavirus Relief Funds spent in the previous year have been reduced by approximately \$3.6 million
6. Revenues for PA-18, which is the funding received from Oakland Schools from the county-wide millage to help support special education costs, is projected to increase 1.0% to reflect higher special education costs overall as well as increased taxable values at the county level.
7. Wage costs will be budgeted at negotiated levels. At the current time, the District has two-year contracts, expiring 6/30/23, with its school administrators and maintenance and cafeteria staff. Three-year contracts, expiring 6/30/24, are in place with its teachers, paraprofessional and secretarial staff and bus drivers. Estimates will be incorporated into the forecast based upon these contracts. Social security and Medicare costs will be budgeted as 7.65% of negotiated wages.
8. Reductions in wages and benefits for replacement savings for 20 teacher retirements has been included based upon the known the retirements at the

present time.

9. The projected MPSERS retirement rate will be at **28.23%** of wages (the same amount as 2021/22 as the rate has not yet been determined by MPSERS) with an additional 15.27% for the Unfunded Actuarial Accrued Liability (UAAL) liability for a total rate of **43.5%**. The rate of UAAL for FPS is estimated at approximately 15.27% as the proportionate share of the District payroll to the State's payroll.
10. Based upon current claims cost data, we are estimating claims to remain in line with our current illustrative rates. Employees continue to contribute between 20 – 30% of the illustrative rate for the plan cost. The Insurance Advisory Committee continues to monitor health insurance costs. Due to positive results in the Benefit Stabilization fund in previous years, no increase in benefit costs has been included in the General Fund for 2022/23. Any claims overages that may occur in the future would be absorbed by the Benefit Stabilization Fund.
11. The District moved to a hybrid custodial model mid-year in 2021/22 which includes the District hiring custodial staff for daytime positions and contracting with ABM Services, Inc. for evening cleaning. This move was necessary to ensure our buildings are clean and safe for students and staff on a daily basis. The resulting impact on the budget is approximately \$1.487 million which has been included in the forecast for 2022/23.
12. Revenues from preschool education will move toward covering direct program costs, as well a portion of indirect program costs. In a typical year, preschool education covers approximately 4.0% of its indirect costs.
13. Special education programs, in collaboration with other school districts, will continue to align staffing similar to the center program design model of the ISD. Other school districts will be billed for their proportionate share of students educated within the programs. Approximately \$533,000 will be budgeted for 2022/23 based upon the 2021/22 estimated revenue.
14. The Capital Projects Technology Fund had a fund balance of \$551,862 at June 30, 2021. This fund has been used in the past to keep equipment in the District's network operations center up-to-date and for the purchase of staff and student computers, printers and other ancillary technology equipment needs. In the 2021-22 budget, \$300,000 is being transferred into this fund from the General Fund for future technology needs. An additional \$300,000 will be budgeted to be transferred into this fund from the General Fund in 2022-23.
15. Expenditures for bus purchases and maintenance (large capital projects) were made from the Bus Purchases/Maintenance Fund prior to the 2015 Building & Site Fund (bond fund). The Bus Purchases/Maintenance Fund had a fund balance of \$1,540,132 at June 30, 2021. In the 2021-22 budget, \$600,000 is being transferred into this fund from the General Fund for bus replacements and future capital needs. An additional \$600,000 will be budgeted to be transferred into this fund from the General Fund in 2022-23.
16. The District will continue to explore and implement cost savings and cost containment measures. The District has several initiatives in place to do this such as the Green Team and the Energy Savings Program. The District will continue to consider sharing services and expanded consolidation of services with the cities and other school districts.
17. Other costs and revenues are anticipated to remain flat with the exception of utilities which are estimated to increase approximately 3% over 2021/22 estimates and fuel costs which have been increased on an overall basis by \$250,000.
18. To provide transparency, financial and budget reports are made available to the public on the District's website. Financial reports will continue to be prepared in accordance with the International Association of School Business Officials Certificate of Excellence in Financial Reporting, the highest standard of excellence.

April 5, 2022Regular Meeting of the Board of Education

X. CONSENT AGENDA. I move that the Board of Education approve the April 5, 2022 Consent Agenda, as follows:

- A. Approval of Minutes
 - 1. March 22, 2022 Regular Meeting
- B. Personnel Items

NEW HIRES			
NAME	POSITION	LOCATION	EFFECTIVE DATE
Atkins, Arleana	Sub Head Custodian	District-Wide	3/21/2022
Cota, Alejandra	Paraprofessional	Farmington Early Childhood Center	4/4/2022
Dickerson, Dawn	Teacher	Lanigan Elementary School	3/21/2022
Ebrat, Mary	Guest Teacher	District-Wide	3/7/2022
Gregory, Chanel	Secretary	North Farmington High School	4/4/2022
Johnson, Danielle	Secretary	North Farmington High School	4/4/2022
Kennedy, John	Retired Guest Teacher	District-Wide	3/7/2022
Koch, Amanda	Counselor	East Middle School	3/22/2022
McNamara, Amanda	Teacher	Wood Creek Elementary School	4/11/2022
Mack, Harold	Sub Head Custodian	District-Wide	3/21/2022
Porterfield, Corey	Assistant Principal	Farmington High School	3/21/2022

Remenap, Megan	Speech & Language Pathologist	Farmington High School & Steam Academy	3/21/2022
Sodonis, Kerry	Speech & Language Pathologist	Lanigan Elementary School	4/4/2022
Turner, Lennie	Paraprofessional	Power Middle School	2/28/2022
Wojciechowski, Colleen	Kitchen Helper	Farmington High School	3/14/2022
Wilhelmi-Lent, Pamela	Secretary	Kenbrook Elementary School	4/4/2022
RESIGNATIONS			
NAME	POSITION	LOCATION	EFFECTIVE DATE
Candagaddala, Anitha	Paraprofessional	Farmington Early Childhood Center	4/8/2022
Hightower, Mondel	Paraprofessional	Power Middle School	4/1/2022
Michalski, Kathryn	Teacher	Farmington Steam Academy	3/25/2022
St. Claire, Elaine	Satellite Manager	Hillside Elementary School	4/11/2022
Withers, Jane	Counselor	East Middle School	3/18/2022
RETIREMENTS			
NAME	POSITION	LOCATION	EFFECTIVE DATE
Kowalewski, Jeffrey	Teacher	North Farmington	5/1/2022

**REGULAR MEETING
OF THE FARMINGTON BOARD OF EDUCATION
Maxfield Education Center
32789 W. Ten Mile
Farmington, Michigan
March 22, 2022**

President Weems called the meeting to order at 6:01 pm.

ROLL CALL:

Present: Terri A. Weems, President
Zach T. Rich, Vice President
Angie F. Smith, Secretary
Claudia T. Heinrich, Treasurer
Cheryl B. Blau, Trustee
Mable S. Fox, Trustee
Donald Walker, Trustee

Absent:

Also Present: Chris Delgado, Superintendent; Kathy Smith, Kelly Coffin, Bobbie Goodrum, Jennifer; Kaminski, Assistant Superintendents; Jackie McDougal, Executive Director; Jon Barth, Diane Bauman, and Kim Pincheck, Directors; executive assistant, Cathy Staran; staff and community members

1. **PLEDGE OF ALLEGIANCE.** Meagan McKinney (North Farmington HS) I led the pledge.
2. **APPROVAL OF THE AGENDA.** It was moved by Rich and supported by Smith that the Board of Education approve the agenda for the March 22, 2022 regular meeting, as presented.

MOTION PASSED 7-0.
3. **ANNOUNCEMENTS.** President Weems detailed procedures for Board meetings and public comments.
4. **BOARD GOALS.** President Weems informed the community of Board progress pertaining to the 2021/2022 Board Goals.
5. **CORRESPONDENCE.** Secretary Smith reported on correspondence that was received during this period. Communications are acknowledged, and, when appropriate, a response is provided. A list of correspondents and topics can be found in the Board packet, which is available on the FPS website.

6. RECOGNITION: INSPIRING VIDEO - JENNAH PERATSAKIS.

Presenter: Chris Delgado, Superintendent; Marlee Belanger, Teacher-Forest Elementary (Unable to Attend)

Dr. Delgado recognized Jennah Peratsakis, a 5th-grade student at Forest Elementary School, for her fundraising efforts to help the needy children in Gaza. The CEO of the nonprofit Rahma Worldwide visited Forest Elementary in February to surprise and celebrate Jennah for raising money by selling her toys and putting on a talent show.

7. RECOGNITION: NFHS STUDENT SENATE.

Presenter: Chris Delgado, Superintendent; Wendy Marshick, Teacher-North Farmington HS; Kimberly Sharplin, Teacher-Remote Virtual Program

Dr. Delgado recognized the North Farmington High School Student Senate Leaders, Yash Mehta, Nikhil Sheth, Nikhil Desai, Alyssa Peek, Jayna Shah, Meagan McKinney, Katie Rose, and Nidhi Mistry. The students planned and executed the state-wide MASC/MAHS Student State Leadership Conference on February 26-28. Each year one school is designated the "host" and is responsible for planning and executing the entire conference, and that was North's role this year.

8. REPORT FROM THE STUDENT ROUND TABLE PRESIDENT. Alyssa Peek, President (North Farmington HS), and Nikhil Sheth, Vice President (North Farmington HS)

The Student Round Table officers reported a mental health event, and uniting the high schools in the district was discussed at the last meeting. Nikhil Sheth created and submitted a proposal to the FPS Board requesting grant funds to help with the cost of the high school proms. The schools were limited on fundraising opportunities this year due to COVID. Dr. Delgado took the proposal to the Business Office, which resulted in a successful outcome in reducing the ticket prices for the students.

9. LEGISLATIVE UPDATE. Trustee Blau reported on her trip to Washington, DC, representing the District to impress the need for the IDEA Full Funding Act. As part of the K-12 Alliance, five counties from southeast Michigan were represented. Fifty-six school districts throughout the state passed resolutions supporting the Full Funding Act.

10. SUPERINTENDENT'S DISTRICT UPDATE.

Presenter: Chris Delgado, Superintendent

Dr. Delgado offered congratulations on the following events:

- Visions Talent Show
- Farmington HS DECA at the DECA State Competition
- Hackbots, ranked 4th in Michigan, and qualified for the state competition in April.
- North Farmington - Wizard of Oz
- East Middle School - Willa Wonka, Jr.
- North Farmington Boys Varsity Basketball - District Champions

Dr. Delgado provided an overview of the Extracurricular and Club Activities in the school district. Jennifer Kaminski, Assistant Superintendent-Business Services, shared how the grants operate and the budget process. Ms. Kaminski and Dr. Bobbie Goodrum, Assistant Superintendent-DEI, talked about the ESSER III “Categoricals.”

Board members shared their comments and thanked the presenters for the report.

11. PTA COUNCIL UPDATE.

Presenter: Chris Delgado, Superintendent; Beth Hulett, PTA Council President; Jenn Garland, PTA Council Vice President-Advocacy

Ms. Hulett reported the PTA celebrated their Annual Founders Day Celebration and honored Dr. Bobbie Goodrum and Board President Terri Weems for their outstanding advocacy for children in the district and the community. Dr. Goodrum was presented with the PTA Council Member of the Year Award, and President Weems was presented with the PTA Council Christine Greig Leadership Award. The annual student scholarship has just launched. The PTA is seeking nominations for candidates for the Council Board for next year. A multi-week virtual reading program with Farmington Empowered and FHS & NFHS PTSA students is wrapping up. The goal was to raise food allergy awareness, promote inclusion, and create a kinder community. This event was possible through a Food Allergy Research Education Organization grant.

Ms. Garland provided a PTA legislative update. Michigan PTA decided to do virtual advocacy again this year due to COVID. They just held their Advocacy Summit, where they launched their asks for this year, (1) increased school funding at the state level, (2) opposing the Let MI Kids Learn voucher campaigns, and (3) supporting increased school safety.

12. FAAPN UPDATE.

Presenter: Chris Delgado, Superintendent; Thomas Hull, FAAPN Board President

Mr. Hull reported Super Saturdays resumed on January 15th. FAAPN is appreciative of the support from many volunteers. There are no sessions for the next two weeks due to Spring Break; tutoring will resume on April 9. The group is working on providing options for students to help reduce anxiety through yoga and meditation. The last general meeting included presenters who provided information on parent topics of interest. A membership drive is planned for April, and they are planning for future events. The group is planning a Year-End Celebration in June.

13. INNOVATION UPDATE.

Presenters: Kurtis Lovio, Director, K12 Virtual and Remote Programming; Chris Michuta, 4th-Grade Teacher; Jennifer Nottenkamper, 2nd Grade Teacher, Remote/Virtual Programming

Dr. Kelly Coffin, Assistant Superintendent-Innovation and Strategic Projects, introduced Mr. Lovio and Ms. Michuta who provided an update on Remote and Virtual Programming (RVP). Ms. Nottenkamper provided her presentation remotely. The programming offers expanded services to Farmington families by providing choices to best meet the needs

of their children. Farmington is investing in the future of personalized and flexible learning. RVP offers live instruction in caring classrooms communities, supported by certified Farmington standards and curriculum, and provides self-paced and virtual/computer-based education options for K-12. The presentations included technology integration of science, reading, and writing for the elementary grades. Students also have opportunities to interact with each other during “being there” field trips and bond as a family of learners.

Board members’ questions were asked, answered, comments were shared, and gratitude was expressed to the presenters.

14. SOCIAL EMOTIONAL LEARNING (SEL) UPDATE.

Presenters: Valada Sargent, Restorative Justice Unified Support Interventionist-FHS; Onisia Martin, Social Worker-Lanigan Elementary

Dr. Jackie McDougal, Executive Director-Special Education, introduced Ms. Sargent and Ms. Martin, who provided an update on Social and Emotional Learning (SEL). The SEL staff includes counselors, psychologists, restorative practice facilitators, and social workers. SEL is the process through which all young people and adults acquire and apply the knowledge, skills, and attitudes to develop healthy identities, manage emotions, achieve personal and collective goals, feel and show empathy for others, establish and maintain supportive relationships, and make responsible and caring decisions. The presenters shared examples of grade-level competencies. The presentation highlighted supports in place for the students.

Board members’ questions were asked, answered, comments were shared, and gratitude was expressed to the presenters.

15. REPORTS FROM BOARD COMMITTEES.

Legislative Committee: Committee Chair Blau

Chair Blau reported Carolyn Claerhout, Manager of District and Pupil Services from Oakland Schools, attended the last committee meeting. Ms. Clearhout shared information on pupil accounting flexibility for online or hybrid programs. This information was provided so the committee can gather additional knowledge and awareness about pupil accounting as they begin to think about new options for our students.

Finance/Facilities Committee: Committee Chair Heinrich

Chair Heinrich discussed the following meeting topics: Ms. Angela Davis, Supervisor-Nutrition Services, discussed the recommendation to purchase Kitchen Steamers and Convection Ovens. This information will be detailed later in this meeting. Due to price bid expiration dates and delivery lead times, Ms. Davis asked for the recommendation to be a Discussion and Action Item at the March 22, 2022 meeting.

Ms. Kimberly Pincheck, Finance Director, discussed the recommendation that Plante Moran PLCC be appointed to perform the 2021-22 financial audit of district funds.

Jennifer Kaminski, Assistant Superintendent-Business Services, presented an update on the ESSER II and ESSER III Funds. An outline for the Budget Forecast for 2022-23 was presented. Ms. Kaminski also provided detailed information for the 2022-23 Budget Timeline, Parameters and Assumptions that are included for Discussion later at this meeting.

16. NUTRITION SERVICES EQUIPMENT PURCHASE RECOMMENDATIONS.

Presenters: Chris Delgado, Superintendent; Angela Davis, Supervisor, Nutrition Services

Ms. Davis provided detailed information to purchase three Kitchen Cooking Steamers for East Middle School, Farmington Steam Academy, and Power Middle School. The pricing was requested through an existing WayneRESA bid. Three approved vendors provided pricing for the kitchen cooking steamers. The bid price ranged from a total of \$46,458.00 - \$63,881.40 for the three steamers. The Nutrition Services Department recommended awarding the Kitchen Cooking Steamers to the lowest-priced company, Stafford Smith, Inc, for a total of \$46,458.00. East Middle School and Power Middle School will receive double units at a cost of \$19,030 per unit. Farmington Steam Academy will receive a single unit at a cost of \$7,598 due to size limitations in the kitchen. Delivery for all three units is \$800. Stafford Smith has provided excellent pricing and service to Farmington Public Schools in previous years. The bid price is good through April 2, 2022. If approved by the Board, the purchase of this serving line will be paid for out of the Nutrition Services Fund.

Ms. Davis provided detailed information to purchase three Double Convection Ovens for Hillside Elementary, Power Middle School, and North Farmington High School. The pricing was requested through an existing WayneRESA bid. Three approved vendors provided pricing for the convection ovens. The bid price ranged from a total of \$32,760 - \$57,906.90 for the three sets of convection ovens. The Nutrition Services Department recommended awarding the convection ovens to the company with the lowest price, Stafford Smith, Inc, for a total of \$32,760. Power Middle School and North Farmington High School will receive double units at a cost of \$10,255 per unit. Hillside Elementary will receive a larger convection at \$11,299 due to the pan racks used to cook their food. Delivery for all three units is \$960. Stafford Smith has provided excellent pricing and service to Farmington Public Schools in previous years. The bid price is good through March 25, 2022. The lead time on these ovens is approximately six months. It is very important we get our order in as soon as possible before our current ovens fail. If approved by the Board, the purchase of this serving line will be paid for out of the Nutrition Services Fund.

17. REVIEW OF AUDITOR APPOINTMENT.

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent- Business Service; Kim Pincheck, Finance Director

Ms. Pincheck recommended that Plante Moran PLLC be appointed to perform the 2021-22 financial audit of district funds. The proposed fee for the audits of the basic financial statements and the cost for the ASBO certification report show an increase in the audit fee from the previous year of approximately 3.47%. The fee applicable to the single audit of federal programs is \$10,000, an increase of \$1,500 from the prior year, due to the additional amount of testing of new federal grants awarded from the COVID-19 pandemic. The fee for the basic financial statement and ASBO certification increased \$3,000 and was offset by a reduction of \$2,500 for the GASB 84 adoption from the prior year. In addition, this year's continued focus on GASB 68 (Pensions) and GASB 75 (OPEB) will continue to require modifications to the financial statements and audit tests of these substantial balances and activity. Continued adoption assistance is consistent with the previous year at \$2,200.

For 2021-22, the District will continue to incur an additional fee to have the capital project activities funded with bond funds audited in accordance with Section 1351a of the State of Michigan School Code. The cost for this additional audit work will be \$2,300, which is an increase of \$100 from the previous year.

This proposed fee is an estimate, and we continue to work with Plante Moran on ways to reduce the fee and take on additional tasks internally. Based upon the current requirements, we feel that the estimate is reasonable, and we continue to compare our auditing costs with other school districts. The attached schedule shows the summary of the audit fees for the districts in Oakland County for 2021. Based upon the 20 Districts that responded, Farmington's fee, on a per-pupil basis, is consistent with four other districts and ranks the 4th lowest in the county. We used this countywide comparative information in 2017 to realign our fees with similar districts in Oakland County, resulting in an overall reduction of approximately 6.7%. Audits are typically billed on a flat fee basis versus an hourly fee. Therefore, only significant time spent by the auditors outside of the normal scope of work would be billed.

In addition, we have been able to work directly with Plante Moran when new standards have been implemented by GASB. This has allowed Farmington to be a front-runner in understanding the specifics involved with implementation. Plante Moran continues to provide all of its clients, free of charge, a comprehensive spreadsheet to help with the preparation of GASB 68 and 75 to determine the various numbers needed for the financial statements. Plante Moran also meets with the Finance Committee twice a year and presents the audit results to the union leadership without charging additional fees. They have spent countless hours developing tools to simplify the process of implementing accounting standards and providing informative presentations throughout the year at MSBO and Oakland County School Business Officials meetings. Plante Moran is always at the forefront of analyzing new standards and pronouncements in order to provide the best level of service to all of its clients.

An audit is a professional service, not a product. We feel the cost estimate is competitive

based upon the level of service we receive and the level of school district knowledge that Plante Moran continues to exhibit across the State.

Ms. Pincheck was available to answer any questions. Action on this recommendation is expected at the April 5, 2022 Board meeting.

18. REVIEW OF BUDGET TIMELINE, PARAMETERS AND ASSUMPTIONS (2022/2023).

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent-Business Service

Ms. Kaminski shared detailed information for the 2022-23 Budget Timeline, 2022-23 Budget Development Factors-Key Assumptions, Revenue Parameters & Assumptions, Expenditure Parameters & Assumptions, the General Fund Budget Forecast for 2022-23, and current unknowns.

Ms. Kaminski was available to answer any questions. Action on this recommendation is expected at the April 5, 2022 Board meeting.

19. BUDGET FORECAST (2022/2023).

Presenters: Chris Delgado, Superintendent; Jennifer Kaminski, Assistant Superintendent-Business Service

Ms. Kaminski outlined the Budget Forecast for 2022-23 based upon the 2021-22 Amended Budget and was available to answer any questions.

20. PUBLIC COMMENTS. None.

21. CUSTODIAL EQUIPMENT PURCHASE RECOMMENDATION.

Presenters: Chris Delgado, Superintendent; Jon Barth, Director, Facilities and Maintenance Operations

This item was presented in detail at the March 8, 2022 regular meeting.

MOTION: It was moved by Rich and supported by Smith that the Board of Education approve the custodial equipment purchase as outlined in the Operations Memorandum dated March 3, 2022, and the Nichols Corporation Quote #87540.4 dated February 17, 2022, for the total cost of \$99,504.23, to be funded from the Capital Projects (Building and Site 2018) Fund.

ROLL CALL VOTE: **Ayes:** Weems, Rich, Smith, Heinrich, Blau, Fox, Walker
Nays: None

MOTION PASSED 7-0.

22. NUTRITION SERVICES EQUIPMENT PURCHASE RECOMMENDATION

Presenters: Chris Delgado, Superintendent; Angela Davis, Supervisor, Nutrition Services

These items were presented in detail earlier this evening.

1. **MOTION:** It was moved by Heinrich and supported by Smith that the Board of Education approve the purchase of Kitchen Cooking Steamers as outlined in the Nutrition Services Memorandum dated March 11, 2022, and the Stafford-Smith, Inc. Quote dated March 8, 2022, for a total of \$46,458 to be funded from the Nutrition Services Fund.

ROLL CALL VOTE: **Ayes:** Weems, Rich, Smith, Heinrich, Blau, Fox, Walker
Nays: None

MOTION PASSED 7-0.

2. **MOTION:** It was moved by Heinrich and supported by Smith that the Board of Education approve the purchase of Convection Ovens as outlined in the Nutrition Services Memorandum dated March 11, 2022, and the Stafford-Smith, Inc. Quote dated March 15, 2022, for a total of \$32,760 to be funded from the Nutrition Services Fund.

ROLL CALL VOTE: **Ayes:** Weems, Rich, Smith, Heinrich, Blau, Fox, Walker
Nays: None

MOTION PASSED 7-0.

23. **EXPENDITURES.** It was moved by Heinrich and supported by Smith that the Board of Education approve the expenditures as outlined in the expenditure printout dated March 22, 2022, as follows:

General Fund	19,650,506
General Fund - Athletics	298,659
Debt Fund	-
Capital Projects – Technology and Other Projects	-
Capital Projects – 2018 Bond Fund	36,899
Capital Projects – 2020 Bond Fund	1,504,777
Nutrition Services Fund	472,086
Benefit Stabilization Fund	2,623,084
TOTAL	24,586,011

MOTION PASSED 7-0.

24. **CONSENT AGENDA.** It was moved by Rich and supported by Smith that the Board of Education approve the Consent Agenda dated March 22, 2022.

- A. Approval of Minutes
 1. March 8, 2022 Regular Meeting
- B. Head Start Director's Monthly Report
- C. Oakland Schools Special Education Parent Advisory Committee Appointee

MOTION PASSED 7-0.

25. REPORTS FROM BOARD REPRESENTATIVES.

OCSBA: Treasurer Heinrich and Trustee Blau attended the OCSBA meeting on March 16, 2022. During the meeting, Dr. Blau reported on the IDEA Full Funding. Scott Morrell, Senior Consultant-MASB, gave a presentation on Governance Behaviors that Impact Student Achievement.

26. RECOMMENDATIONS FOR FUTURE AGENDA ITEMS. Reach out to Katie Rose, a North Farmington High School student who serves as the Michigan Youth Ambassador for the Tourette Association of America, for future Board recognition.

27. GOOD AND WELFARE. Board members spoke on topics of personal interest.

28. ADJOURNMENT. The Board of Education March 22, 2022, regular meeting was adjourned at 9:11 pm.

Angie F. Smith
Farmington Board of Education
Board Secretary